

Abstract

Currently, importance tax is Tax of Revenue Code at The Government levy to majority. Which Taxpayer must educate and made understanding the kind of tax for pay tax is correct. The proceeding of pay tax is begin to specification to a Taxpayer must be submit Tax Return, Tax Assessment by the authority, the action of levy tax and Tax Appeals. The Revenue Code will specify period to taxpayer or authority observe to within the period of time and tax be born to debt of taxpayer which the creditor must act the clam of debt tax within the period of prescription, otherwise it deny the clam. Both the revenue code has determination of punishment to criminal. The punishment must proceed within prescription. There for, period and prescription of revenue code is importance for a taxpayer and the government must educate and made understanding for protect to right of taxpayer and receive to the benefit of right.

Form education, Revenue Code haven't the rule for period. Both, the prescription of tax haven't determined in Revenue Code but determined in Civil law Code, then take general principal of law in Civil law, Administrative Law and Criminal Law both period and prescription. The calculation of period for revenue code is calculated by day but if it is determined shorter than a day, it begins to run at once. When a period of time is determined days, months or years, the first day of the period is not included in the calculation, unless the period begin to run on that day from the time which customary to commence business or determined by authority. As for the ends of period, if the period is computed from the beginning of month or year, it ends on last the day of month or year. But if the period isn't computed from the beginning of month or year, its ends on the day proceeding that day of the last month or year. If in a period measured in month or year there is no corresponding day in the last month, the last day of such month shall be the day of ending. For the last day of a periods is a holiday according to an official notification or custom, if the authority must manage something within a period at the rule, the period is calculate includes the last day although the last day is a holiday. But if the person must manage something within a period at the rule or

judicial, if the last day of period is a holiday, the period includes the next working day. If the rule or authority is specify to the otherwise.

For the prescription of the Revenue Code have legislate to prescription of tax in Civil Law Code section 193/31, the rule concern to prescription then take general principal in the prescription of Civil Law Code. By prescription begins to run form the moment when the submit Tax Return, if the authority Assessment assess to the taxpayer be consider as the assessment have affect equivalent to entering an action then made prescription is interrupted and a fresh period of prescription begin to run from the time when the interruption ceases. For the ends of prescription tax, if the last day of prescription is a holiday according to an official notification. The prescription of criminal in the Revenue Code begins to run from the moment when the day of offend but the ends of prescription will bring the rule in the Civil Law Code.

From educate period and prescription of Revenue Code, made know the prescription of tax is problem with the public order but its specify in Civil Law Code and prohibit the court dismiss the claim on the ground of prescription .then its should the alteration by abrogate a law section193/31 in Civil Law Code and supplement the law in the act of creation Tax Court and Procedure for Tax Case for bring applicable to very kid of the Tax Law. Aforementioned if have amend he law it believe to made a Taxpayer pay to tax correct and neutral.