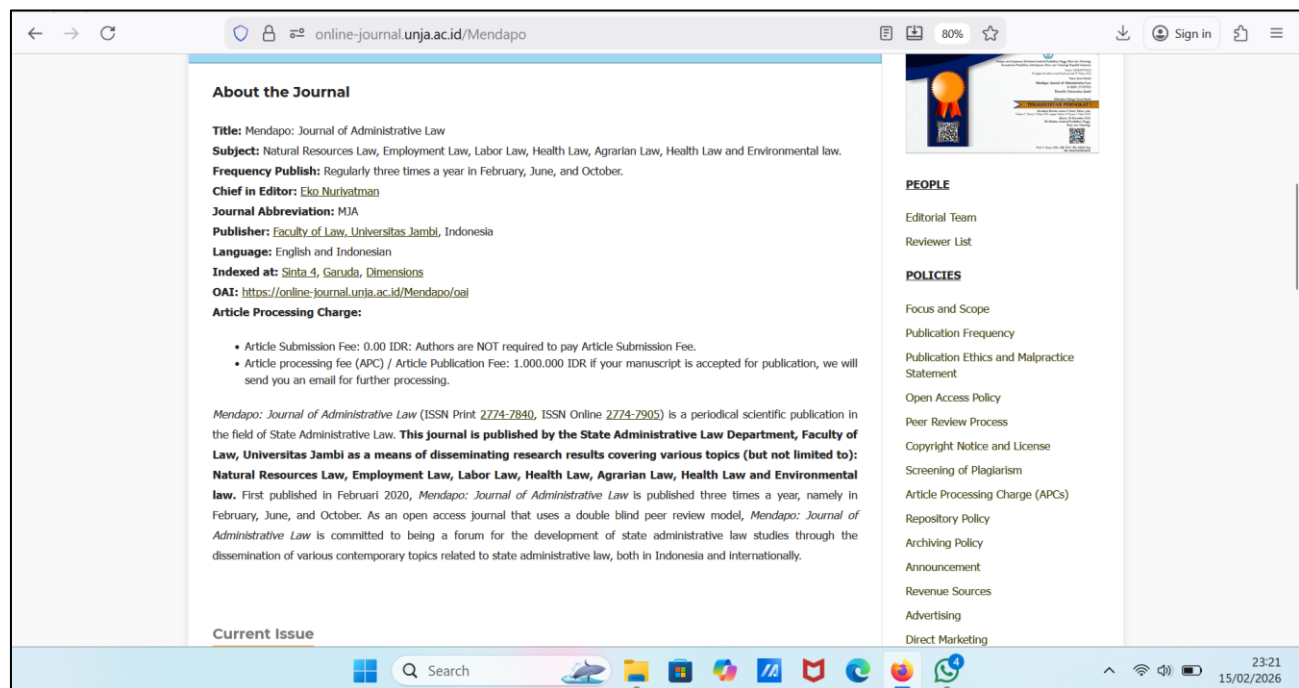
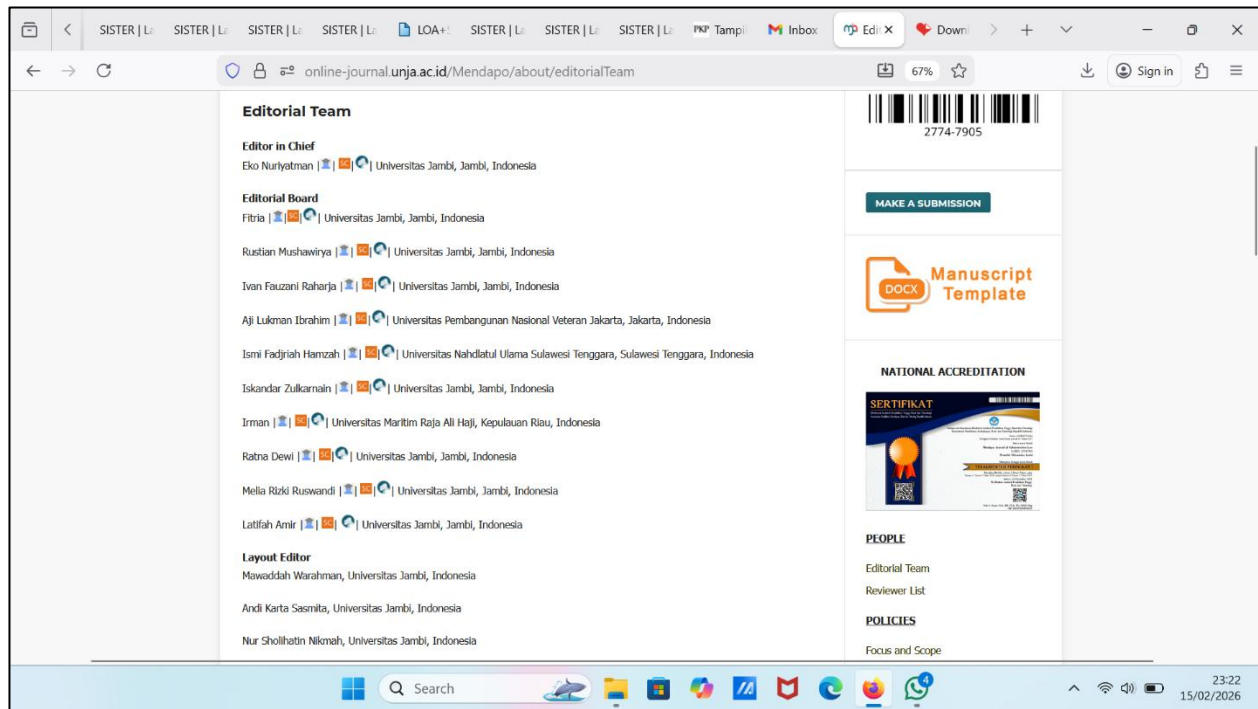


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Tax Clearance as an Administrative Instrument in the Dissolution of Cooperatives

Tax clearance sebagai Instrumen Administrasi dalam Upaya Pembubaran Koperasi

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Keywords: Cooperative, Dissolution of Legal Entity, Tax Identification Number, Tax Obligations, Tax Clearance.

Abstract

This study aims to provide a juridical analysis of the dissolution of cooperatives as legal entities in relation to the fulfillment of tax obligations, particularly concerning cooperatives that do not possess a Tax Identification Number and have failed to perform tax obligations since their establishment. The focus of this research lies in examining the normative tension between the cooperative

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