

Kepastian hukum PER-175/PJ./2006 implementasi ekstensifikasi wajib pajak orang pribadi di Pasar Tebet Barat dan Pasar Tebet Timur

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Abstrak

Registered taxpayers is not yet optimum. In other hand, tax revenue target is increased every year. This condition influences Indonesia tax ratio. Therefore, Indonesia Government do the extensification, focused of personal taxpayer. In this research especially about implementation of PER-175/PJ./2006. This research use qualitative approach, case study, descriptive research. To analyze the main topic, researcher do the field research, in-depth interview with some people and study library.

The implementation of PER-175/PJ./2006 has done at West Tebet Market and East Tebet Market. Tax officer of Jakarta Tebet Small Tax Payer Office get the information about the trader from the area manager of these market through the PBB data from the last tax office. This data is not analyzed before, so all of the trader registered in area manager office get the Taxpayer Identification Numbers (NPWP). The way of Publishing the Taxpayer Identification Numbers like that means personal exemption (PTKP) is not allowed as a deduction of the nett income. Besides that, this data cannot represent the real condition about the trader because the data about the trader is June 2007 condition. Besides that, there are illegal trader who are not registered in area manager data. In real condition, Jakarta Tebet Small Tax Payer Office get the trader data is only from area manager data. Tax officer of Jakarta Tebet Small Tax Payer Office doesn't do socialization to the trader. But to make tax officer Jakarta Tebet Small Tax Payer Office had done matching NPWP and SISMIOP training.

PBB data can be used as a first data to publish the Taxpayer Identification Numbers if the officer of Jakarta Tebet Small Tax Payer Office do the simple field inspection. Besides that, before the trader get the Taxpayer Identification Numbers, Jakarta Tebet Small Tax Payer Office should socialize about the simple tax. This to make the trader understand about their tax before they participate in tax obligation.