

Analisis implementasi penagihan aktif dengan surat teguran dan surat paksa sebagai upaya pencairan tunggakan pajak: studi pada Kantor Pelayanan Pajak Penanaman Modal Asing Satu = Analysis of implementation of hard tax collection with warning letter and distress warrant as disbursement tax arrears efforts: case study one foreign capital investment tax office

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Abstrak

Masih banyak Wajib Pajak yang tidak patuh dan tidak sadar akan kewajiban perpajakannya yang menimbulkan tunggakan pajak. Sehingga dibutuhkan adanya tindakan penagihan pajak aktif. Skripsi ini membahas mengenai implementasi penagihan aktif dengan Surat Teguran dan Surat Paksa serta kendala yang dihadapi dalam pelaksanaan penagihan pajak. Penelitian ini merupakan penelitian kuantitatif-deskriptif yang mengambil KPP Penanaman Modal Asing Satu sebagai site penelitian.

Hasil penelitian menunjukkan bahwa tindakan penagihan aktif dengan Surat Teguran dan Surat Paksa di KPP Penanaman Modal Asing Satu dalam implementasinya belum sepenuhnya memenuhi dimensi tingkat implementabilitas dan belum dapat mencapai target pencairan tunggakan pajak. Hal tersebut dikarenakan terdapat kendala dari Wajib Pajak maupun pihak internal kantor pelayanan pajak sendiri.

*There are still many Taxpayers who do not comply and are not aware of their tax liability causing a the tax arrears. So it takes hard tax collection action. This paper discusses the implementation of hard tax collection with warning letter and distress warrant as well as any obstacles encountered in tax collection. This research conducted by using quantitative descriptive approach and took the One Foreign Capital Investment Tax Office as the site of research.*

*The results of this study found that hard collection with warning letter and distress warrant in One Foreign Capital Investment Tax Office has not meet the policy implementability dimension and can not reach the target disbursement of tax arrears. That is caused by several obstacles from Tax Payers and tax office itself.*