

Tinjauan pelaksanaan sistem self assessment terhadap penerimaan pajak penghasilan wajib pajak badan : Studi kasus pada Kantor Pelayanan Pajak "X"

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Abstrak

Peranan masyarakat dalam pembiayaan pembangunan harus terus ditumbuhkan. Untuk meningkatkan penerimaan pajak pada tahun 1983 telah dilakukan pembebanan perpajakan dengan mengubah sistem pemungutan pajak dari official assessment menjadi self assessment. Dalam penelitian ini pokok permasalahannya yaitu bagaimana sistem self assessment dapat meningkatkan penerimaan pajak secara substansial.

Sistem self assessment memberikan kepercayaan kepada Wajib Pajak untuk menghitung, menyetor, dan melapor sendiri jumlah pajak yang seharusnya terutang sesuai dengan ketentuan peraturan perundang-undangan perpajakan. Fiskus sesuai dengan fungsinya berkewajiban melakukan pembinaan, penelitian dan pengawasan terhadap Wajib pajak dengan baik.

Metode penelitian yang digunakan dalam penulisan tesis ini adalah metode deskriptif analisis, dengan teknik pengumpulan data berupa penelitian kepustakaan dan penelitian lapangan pada KPP yaitu Seksi TOP, Seksi PPh Badan, Seksi Penerimaan dan Keberatan, dan Bagian Umum, melalui wawancara dan pengamatan langsung.

Penelitian dilaksanakan pada KPP "X" dengan temuan-temuan wajib pajak yang menjadi kewenangan KPP "X", wajib pajak yang memasukkan SPT, jumlah wajib pajak yang di periksa, kriteria wajib pajak yang di periksa, jumlah pemeriksa, hasil pemeriksaan dan penerimaan

Pembahasan dalam penelitian inibahwa jumlah pemeriksa SPT Wajib Pajak sangat kecil dari SPT Wajib Pajak yang haru di periksa, selisihnya tidak diadakan pemeriksaan bukan karena telah melaksanakan ketentuan perpajakan, tetapi karena tidak tertangani oleh petugas yang jumlah personilnya terbatas. Kriteria Wajib pajak yang di periksa Wajib Pajak yang lebih bayar yang menjadi sasaran utama, sebaiknya pemeriksaan dialihkan ke Wajib Pajak rugi dan Wajib Pajak kriteria khusus.

Daripembahasan dapat disimpulkan bahwa jumlah Wajib Pajak yang di periksa masih sangat minim, jumlah petugas sangat minim di banding jumlah SPT Wajib Pajak yang hares di periksa, Pemeriksaan sasaran utamanya adalah Wajib Pajak lebih bayar, Prosentase pemeriksa di banding jumlah Wajib Pajak yang perlu di periksa sangat kecil, penerimaan pajak dapat ditingkatkan bila dilakukan pemeriksaan, sedang saran adalah supaya diupayakan jumlah Wajib Pajak yang di periksa lebih banyak, melakukan penambahan jumlah pemeriksa pemeriksa, yang diutamakan yang di periksa adalab Wajib Pajak rugi dan Wajib Pajak kriteria khusus.

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The Execution Of Self Assessment System In Relation With Income Tax Collection Of The Body Of Tax Obligation (Study Case At X Tax Services Office)

The role of people in development leasing should be keep grown with pushing awareness, understanding and comprehension that the development is right, duty and responsible of the whole of people. The execution of national development should be based on self-ability, mainly if the citizen realizes the participation to pay tax To increase tax collection in year 1983 has been conducted tax reformation with changing tax collection system from official assessment becoming self assessment In this research, the main problem is how self-assessment system can increase tax collection substantially.

Self assessment system gives the confidence to Tax Obligation to account deposit and report himself/herself concerning the amount of tax should become debt in accordance with tax regulations. The government in this matters tax officer in accordance with his/her role should conduct construction, research and inspection to tax obligation properly.

Research Method used in this thesis is analysis description method, with- data collection technique in from of library and field research to relevant parties in this thesis (fish's) through deep interview.

This research is conducted at KPP X" with the finding of tax obligation becoming the authorization of KPP "X", tax obligation fills SPT, number of tax obligation inspector, the result of inspection and collection.

The discussion in this research that the number of inspector of SPT tax obligation is very small that SPT tax obligation should be inspected, the different was not conducted inspection not because it has conducted the tax stipulation, but because not handled by the limited number of officer. The criteria of tax obligation inspected more payable obligation tax becoming main target, for more payable tax obligation if it has been inspected for two years respectively, it should be better if changed position to loss tax obligation and tax obligation with specific criteria

From the discussion can be concluded that the number of tax obligation inspected was very minim, the number of officers were very minim if it was compared to the number of SPT tax obligation should be inspected was very small, tax income can be increased if it was conducted inspection, while the suggestion is in order to be efford more number of tax obligation inspection, conduct the addition of inspectors number, the main inspected is loss tax obligation and tax obligation with specific criteria.