

## Evaluasi Pelaksanaan Pemeriksaan Pajak di Masa Pandemi Covid 19 (Studi pada KPP Pratama Jakarta Cilandak) = Evaluation of Tax Audit Implementation During the Covid-19 Pandemic (Case Study at KPP Pratama Jakarta Cilandak)

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### Abstrak

Kondisi pandemi Covid-19 menyebabkan aktivitas pemeriksaan pajak sebagai salah satu aktivitas kunci dalam menunjang penerimaan negara dari sektor perpajakan tidak dapat dilaksanakan seperti dalam kondisi normal. Penelitian ini bertujuan untuk mengevaluasi kesesuaian pelaksanaan pemeriksaan pajak di masa pandemi Covid-19 dengan aturan perpajakan dan mengevaluasi capaian kebijakan terkait pelaksanaan pemeriksaan yang berlaku di masa pandemi Covid-19 dengan kriteria evaluasi kebijakan publik Dunn (2018) yaitu efektivitas, efisiensi, kecukupan, kesamaan, responsivitas, dan kelayakan. Penelitian ini menggunakan data primer dengan metode kualitatif melalui wawancara dan reviu dokumen. Hasil penelitian menunjukkan bahwa pelaksanaan pemeriksaan pajak di masa pandemi Covid-19 pada KPP Pratama Jakarta Cilandak telah dilaksanakan berdasarkan aturan perpajakan dan kebijakan pemeriksaan yang berlaku di masa pandemi Covid-19. Selain itu hasil penelitian menunjukkan bahwa kebijakan terkait pelaksanaan pemeriksaan pajak di masa pandemi Covid-19 di KPP Pratama Jakarta Cilandak telah mengakomodir tercapainya tujuan pemeriksaan secara efektif, efisien, cukup, sama/merata, dan layak. Kebijakan pelaksanaan pemeriksaan pajak di masa pandemi Covid-19 di KPP Pratama Jakarta Cilandak juga mendapatkan respon yang baik dari para pemangku kepentingan.

.....The condition of the Covid-19 pandemi has caused tax audit activities as one of the key activities in supporting government revenues from the taxation sector to be unable to be carried out as under normal conditions. This study evaluates the implementation of tax audits during the Covid-19 pandemi with tax regulations and evaluate policies related to the implementation of audits that were in effect during the Covid-19 pandemi with Dunn's (2018) public policy evaluation criteria, that is effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. This study uses primary data with qualitative methods through interviews and document reviews. The results showed that the implementation of tax audits during the Covid-19 pandemi at the Jakarta Cilandak Tax Office had been carried out based on the tax regulations and audit policies that were in effect during the Covid-19 pandemi. In addition, the results of the study show that policies related to the implementation of tax audits during the Covid-19 pandemi at the Jakarta Cilandak Tax Office have accommodated the achievement of audit objectives in an effective, efficient, sufficient, equal, and appropriate. The policy of implementing tax audits during the Covid-19 pandemi at the Jakarta Cilandak Tax Office also received a positive response from stakeholders.