

Penerapan Prinsip Good Governance pada Implementasi Joint Analysis dalam Rangka Pengawasan Wajib Pajak serta Wajib Bayar di Direktorat Jenderal Pajak dan Direktorat Jenderal Bea dan Cukai = The Application of Good Governance Principles on The Implementation of Joint Analysis in The Framework of Taxpayer Supervision at The Directorate General of Taxes (DGT) and Directorate General of Customs and Excise (DGCE)

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Abstrak

Demokratisasi sistem pemungutan pajak di Indonesia, Self-Assessment System, berpotensi meningkatkan kecurangan pajak. Akibatnya, salah satu upaya pemerintah mengoptimalkan penerimaan pajak adalah dengan melakukan Joint Program, program sinergi antara Direktorat Jenderal Pajak (DJP) dengan Direktorat Jenderal Bea dan Cukai (DJBC). Dalam Joint Program terdapat sebuah sistem terintegrasi, yaitu Joint Analysis, yang berguna mengawasi kepatuhan perusahaan penerima fasilitas kemudahan impor ekspor dan pelaku usaha di Kawasan Ekonomi Khusus terhadap ketentuan kepabeanan, cukai, dan perpajakan serta mendukung optimalisasi penerimaan negara dari pajak, bea dan cukai. Implementasi Joint Analysis harus menerapkan prinsip Good Governance. Tujuan penelitian ini adalah menganalisis implementasi Joint Analysis di DJP dan DJBC serta menganalisis penerapan prinsip Good Governance pada implementasi Joint Analysis di DJP dan DJBC. Metode penelitian yang digunakan adalah kuantitatif dengan paradigma post-positivist. Hasil penelitian menunjukkan bahwa implementasi Joint Analysis yang pelaksana programnya adalah DJP dan DJBC telah optimal jika dilihat dari manfaatnya, seperti optimalisasi penerimaan negara, kepatuhan Wajib Pajak (WP), dan perbaikan Probis, dan perbaikan sistem. Adapun posisi pembuat keputusan adalah top-down. Strategi yang digunakan adalah mekanisme pengawasan dan tindak lanjut, seperti pemblokiran dari ABS serta PCA. dengan menggunakan sumber daya manusia, data beserta saluran pertukaran dan analisis datanya, Monev, serta aturannya. Penerapan Good Governance juga telah memenuhi semua asas kecuali rule of law, transparansi (rahasia data WP), efektivitas, dan efisiensi. Terdapat beberapa hal yang harus dibenahi seperti kerangka hukum yang tidak sesuai kondisi lapangan, tidak adanya instrumen efektif untuk menekan pengemplang pajak dan tax fraud, minimnya partisipasi unit kerja vertikal di daerah, dan perbaikan akses data

.....Democratization of the tax collection system in Indonesia, the Self-Assessment System, has the potential to increase tax fraud. As a result, one of the government's efforts to optimize tax revenue is to conduct a Joint Program, a synergy program between the Directorate General of Taxes (DJP) and the Directorate General of Customs and Excise (DJBC). In the Joint Program there is an integrated system, namely Joint Analysis, which is useful to oversee the compliance of companies receiving facilities for ease of export imports and business actors in the Special Economic Area to customs, excise, and taxation provisions and support the optimization of state revenues from taxes, customs and excise. Joint Analysis implementation must apply the principles of Good Governance. The purpose of this study is to analyze the implementation of Joint Analysis in DJP and DJBC and analyze the application of good governance principles in joint analysis implementation in DJP and DJBC. The research method used is quantitative with a post-

positivist paradigm. The results showed that the implementation of Joint Analysis whose program implementation is DJP and DJBC has been optimal when viewed from the benefits, such as optimization of state revenues, Taxpayer compliance, and business process improvement, and system improvements. The decision-making position is top-down. The strategies used are surveillance and follow-up mechanisms, such as blocking from ABS and PCA. using human resources, data and its data exchange and analysis channels, Money, and its rules. The implementation of Good Governance has also fulfilled all principles except the rule of law, transparency (with data secrets), effectiveness, and efficiency. There are several things that must be addressed such as legal frameworks that are not in accordance with field conditions, the absence of effective instruments to suppress tax evasion and tax fraud, the lack of participation of vertical work units in the area, and improvements in data access.