

Evaluasi Pelaksanaan Penyitaan Melalui Pemblokiran Rekening Bank dalam Rangka Penagihan Aktif (Studi Kasus pada KPP Pratama Jakarta Kebon Jeruk Satu) = Evaluation of the Implementation of Asset Seizure by Bank Account Blocking for Active Tax Collection (Case Study at the Kebon Jeruk Satu Tax Office, Jakarta)

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Abstrak

Saldo utang pajak di Indonesia terus meningkat setiap tahunnya, mendorong Direktorat Jenderal Pajak (DJP) untuk mengintensifkan penagihan aktif, termasuk penyitaan harta kekayaan Penanggung Pajak melalui pemblokiran rekening bank. Penelitian ini mengevaluasi pelaksanaan kebijakan penagihan pajak melalui penyitaan rekening Penanggung Pajak di bank dengan pendekatan teori evaluasi William N. Dunn, menggunakan kriteria ketepatan, responsivitas, dan efektivitas. Data primer dikumpulkan melalui wawancara dengan Jurusita Pajak, sedangkan data sekunder mencakup jumlah rekening terblokir, surat permohonan blokir, dan realisasi pencairan utang pajak. Hasil penelitian menunjukkan bahwa tingkat ketepatan pemblokiran rendah akibat minimnya akses data rekening WP yang akurat. Responsivitas terganggu oleh waktu tanggapan bank yang tidak seragam, sementara efektivitas hasil pemblokiran rendah, hanya mencapai 2-3% dari total tunggakan pajak. Penelitian merekomendasikan akses data yang lebih terbuka bagi Jurusita Pajak dan percepatan proses administrasi guna meningkatkan efektivitas pelaksanaan penagihan penyitaan rekening Penanggung Pajak.

.....The increasing tax arrears in Indonesia each year have prompted the Directorate General of Taxes (DGT) to intensify active collection measures, including the seizure of taxpayer assets through bank account blocking. This study evaluates the implementation of tax collection policies involving the seizure of taxpayer bank accounts using William N. Dunn's evaluation theory, focusing on three criteria: accuracy, responsiveness, and effectiveness. Primary data were collected through interviews with tax bailiffs, while secondary data comprised the number of blocked accounts, blocking request letters, and the realization of tax arrears settlement.

The results indicate that the accuracy of account blocking is low due to the lack of access to accurate taxpayer account data. Responsiveness is hindered by inconsistent response times from banks to blocking requests. Meanwhile, the effectiveness of account blocking is minimal, with only 2-3% of total tax arrears collected. The study recommends granting tax bailiffs greater access to taxpayer account data and expediting administrative processes to enhance the effectiveness of bank account seizure as an active tax collection measure.