

# **Analisis Proses Penyitaan Aset Penanggung Pajak Wajib Pajak Bentuk Usaha Tetap di Kantor Pelayanan Pajak Badan dan Orang Asing = Analysis of Asset Seizure Process of Taxpayers with Permanent Establishments at The Tax Office for Foreign Person and Corporation**

Dihanindra Satria Pinandhita, author

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## **Abstrak**

Penelitian ini mengkaji proses penyitaan aset penanggung pajak Wajib Pajak Bentuk Usaha Tetap (BUT). BUT, meskipun berbasis di luar negeri, dikenakan pajak di Indonesia dengan karakteristik dan kompleksitas tersendiri terkait kepemilikan aset. Penelitian menggunakan metode analisis deskriptif dengan pendekatan kualitatif. Data diperoleh melalui indepth interview dengan Jurusita Pajak. Analisis membandingkan penerapan pada objek penelitian dengan panduan internasional, yaitu OECD Guidelines – Fighting Tax Crime, The 10 Principles (2021) dan FATF Guidance – Transparency and Beneficial Ownership (2023). Hasil penelitian menunjukkan bahwa penyitaan aset penanggung pajak BUT di Indonesia belum optimal. Meskipun beberapa aspek menunjukkan kinerja baik, masih ada kekurangan dalam pemenuhan aspek lainnya. Tantangan utama mencakup keterbatasan akses informasi aset serta kesulitan membuktikan keterkaitan aset dengan penanggung pajak dan BUT. Penelitian merekomendasikan peningkatan kerja sama antar lembaga dan pemanfaatan teknologi informasi yang lebih baik untuk mendukung kelancaran penyitaan aset. Implementasi rekomendasi ini diharapkan dapat meningkatkan efektivitas penyitaan aset dan penagihan pajak pada BUT, sehingga membantu optimalisasi penerimaan negara dari sektor perpajakan.

.....This study examines the asset seizure process for taxpayers under the Permanent Establishment (PE) category. A PE, subject to taxation in Indonesia despite being based abroad, has unique characteristics and complexities regarding asset ownership. The research employs a descriptive analysis method with a qualitative approach. Data were collected through in-depth interviews with Tax Bailiffs. The analysis compares practices observed in the research object with recommendations in international guidelines, namely OECD Guidelines – Fighting Tax Crime, The 10 Principles (2021) and FATF Guidance – Transparency and Beneficial Ownership (2023). Findings indicate that asset seizure processes for PEs in Indonesia remain suboptimal in strength and effectiveness. While some aspects show good performance, significant gaps persist in fulfilling critical areas. Key challenges include limited access to asset information and difficulties in proving the linkage between assets, taxpayers, and the PE itself. This study recommends improving inter-agency collaboration and leveraging information technology to facilitate asset seizure processes. Implementing these recommendations could enhance the effectiveness of asset seizures and tax collection for PEs, ultimately supporting the optimization of state revenue from taxation.