

Efektivitas pencantuman daftar harta dalam SPT PPH wajib pajak orang pribadi terhadap pemeriksaan dan pengenaan pajak (studi kasus pada Kantor Pemeriksaan dan Penyidikan Pajak Karawang)

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Abstrak

<i>For the purpose of reaching target tax revenues, it is necessary to make breakthroughs and search for potential taxes at an optimum level through adequate information dissemination activities, excellent services and law enforcement. In addition, efforts to continue improving tax systems and procedures need to be made with due regard to the principles of fairness, equity, benefits and public ability with effect from the beginning of 2001 the government has changed its policy towards personal income taxpayers in that in their annual returns, these taxpayers have been required to include both their assets and liabilities at year end.

The main issue of this thesis is whether there is a detailed and accurate asset information presented by individual taxpayers, whether presented asset information can be used in tax inspection to determine the fairness of income, whether the policy of putting list of assets in the annual tax return is effective to tax inspection and assessment, and whether there is a difference in inspection procedures on annual tax return with the obligation to attach the list of assets.

This research is intended to discover how effective the inclusion above with respect to taxpayers who organize bookkeeping and those who do not has been with respect to tax inspections and assessment, using the variables of information details concerning the assets presented the accuracy thereof and to what extent assets information may be used for inspection purposes and the application of inspection procedures to personal taxpayers.

The author has used a qualitative method for which descriptions have been made, data gathered through desk and field research. The research object has been the results of tax inspections which have obtained through the distribution of questionnaires to the functional inspection personnel at the Karawang Tax Inspection and Examination Office. The sample population amounted to 36.

The authors findings show that the assets information contained in the annual returns of personal income taxpayers lacks details and suffers from a low level of accuracy such that it cannot be used to an optimum level for inspection purposes. In addition, differences are found in both the details and accuracy of the information presented and the utilization of assets information between those taxpayers who organize bookkeeping and those who do not.

Research outcome proves that from three approaches (source, process, and target) used to measure effectiveness, the inclusion of asset in the individual taxpayers annual return is not effective in respect to tax inspections and assessments shown is all variables used in the research . It is caused by the lack of taxpayers' awareness, lack of supervision to taxpayers and no penalty given. As a result, the research

hypothesis should be rejected.

Results of the author's study into inspection procedures show that there is a significant difference between personal taxpayers who organize bookkeeping and those who do not, specifically concerning evaluation procedures, tracking errors, correlation tests, confirmation and reconciliation. The research hypothesis should not be rejected.

Hence, the author concludes that the inclusion of list of assets in the individual annual tax return is not effective to tax inspections and assessments, and the author recommends that for the inclusion of assets information to be effective, it is necessary to improve the implementation regulations relating to the transactions conducted by personal taxpayers and that the Head Office of the Directorate General of Taxation give a more convenient access to taxpayer information which it keeps.</i>