

Hubungan persepsi wajib pajak atas pelaksanaan pemungutan pajak dengan tingkat pengajuan keberatan ditinjau menurut teori four maxims dari Adam Smith: studi kasus di KPP Jakarta Penjaringan

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Abstrak

The relation between taxation system and tax dispute constitutes an unpreventable phenomenon, there is an opinion saying that with more taxation disputes (objections) indicates the weakness of taxation system mainly Tax Laws and without support by good Tax Administration.

The submission of tax objection constitutes a reflection of dissatisfaction from Tax Payer against the stipulation of tax that must be carried out by Tax Payers as their obligation. That based on the existing data there are still sufficiently high figure of submission of tax objection, so that the writer has assumption that there are still many Tax Payers that have negative perception against the implementation of tax imposition.

In this investigation, the measurement of perception of Tax Payers against the implementation of tax imposition is taken from Four Maxims Theory from Adam Smith i.e., equality, certainty, convenience of payment and economy of collection. While perception of Tax Payer itself will cause a kind of behavior, where the variable of behavior is measured based on the level of submission of objection.

The result of investigation shows that four principles of Four Maxims Theory provide influence to Tax Payers for submitting tax objection. Or in other word, the application of the whole Four Maxims Theory continually will provide influence to the level of submission of objection.

Based on the above fact, the writer can make conclusion that if Government really applies this Four Maxims Theory in the implementation of tax imposition, it will provide positive influence to the perception of Tax Payers which means will cause smooth process of tax imposition in Indonesia so that ultimately will provide influence against State's income that is used to implement development program in our Country.