

# Analisis perbedaan pembatasan jangka waktu dinamisasi hasil pemeriksaan terhadap kepatuhan wajib pajak di KPP Jakarta Cakung Dua = Analyzing disparity of time limitation in adjusted tax payment estimation based on tax audit compared with taxpayer compliance in Jakarta Cakung Dua Administrative Tax Office

Rachman Sampurno, author

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## Abstrak

Indonesian tax reform could increase and maintain self - budget for development, which is not depending to oil and gas sector. For this condition, this is the time to achieve tax implementation to improve the quality, such as increasing certainty and tax - compliance. One of these efforts, in income tax there is achieving in time limitation to adjust the estimated tax payment based on tax - audit. Compliance with the income tax requires affirmative actions from each taxpayer in certain condition, but in another side income tax is one of the instrument of public policy to distribute the costs of government.

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This adjustment for tax payment is the example of estimated tax which is not having strong administrative sanctions for establishing commitment between taxpayer and government to secure the revenue. In another conditions, this action face the fluctuated business, the need professionalism of tax audit, and poor accounting system from taxpayer that can bring to uncertain condition and can increase the incompliance.

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The goals of this thesis are showing if there is disparity condition before and after limitation to adjust the estimate tax payment from based on tax - audit, and analyzing the conditions which appear from application in Jakarta Cakung Dua administmtive tax office (KPP Jakarta Cakung Dua) to eliminate the negative sides of application and get the benefit for the revenue and compliance. The reasons to choose KPP Jakarta Cakung Dua are new office to improve tax revenue and having taxpayer population as usual.

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Research--operation is comparative study with chi - square method to know the disparity and proportional comparative as a qualitative analyzing dependent variables of compliance to describe the conditions. The methods to collect of data are literature study and collecting premier data in KPP Jakarta Cakung Dua.

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The summaries of this study are there is no disparity compliance before and after limitation, and there are some conditions which are influenced by this adjustment. These conditions are this action is influenced by business fluctuation, could increase formal compliance, and could apply effectively in the official counting of tax liability personal taxpayer.

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To establish the compliance in KPP Jakarta Cakung Dua, it must imply the efective tax - audit and audit other taxpayers to build the deterrent effect. And for the tax head - office, it must manage the systematic tax - audit managerial to give effectively and efficient result such as RGTF and extra effort which could boost tax revenue. And there is potential tax - revenue from the official counting of tax liability personal taxpayer.