

## Analisis pengaruh tindakan penagihan aktif terhadap pencairan tunggakan pajak : studi kasus pada kanwil wajib pajak besar = Analysis of the effect of enforced collection of unpaid taxes : case study of the regional bureau for big tax payers

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### Abstrak

During the last three years, the tax amount collected formed an continuing rising contribution to the state revenues. Contributing 70.4 % in 2002, 70.8 % in 2003, and 77.8% in 2004 for the State Budget. Contrary, other revenues contributed less to the State Budget, 29.6 % in 2002, 22 % in 2004. The significant rise in tax revenues during the successive years and particularly the last 3 years may still increase. Such is indicated by the increasing amount of unpaid taxes, whereas taxes are a lasting source of income which can be increased.

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In line with the overall State Policy for 1999-2004, ordering a tax increase under more as the source of the nation's revenues. The policy has shown an adequately significant rise in tax revenues but still facing many problems in the form of unpaid taxes. The government has worked hard to collect unpaid taxes by applying new regulations and policies to reduce the amount of unpaid taxes.

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The main problem reviewed in this survey is to see whether enforced tax collecting can indeed reduce the amount of unpaid taxes. The tax bureau for big taxpayers is investigated to see whether they were really able to reduce the amount of unpaid taxes. The investigation made use of available records to find out the results obtained through enforced collection and liquidation of unpaid taxes. A qualitative approach was used by making a conclusion from secondary documents and reports, while a qualitative approach was used to apply technique of correlation, the Pearson Product Moment.

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The investigations indicated liquidated unpaid taxes of big taxpayers during 2002-2004 being 21.61 %, 30.54 % and 34.55 %. While the result is significant, it is however less significant compared with the liquidation of unpaid taxes on a national scale in the same period of 40.73 %, 32.15 %. It means that liquidation of unpaid taxes from big taxpayers is always less than the liquidation of unpaid taxes on a national scale. It means that the enforce collection of unpaid taxes from big taxpayers must be improved. The hypothetical shows a calculated value 2.353. Where the calculated value is higher if compared with the value indicated in the table, it means that it should be rejected and an alternative hypothesis. So the enforced collection of unpaid taxes has visible result in reducing the amount of unpaid taxes.

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The Tax Bureau should be recommended to apply enforced tax collection even with detention of uncooperative tax payers where the survey shows that enforced tax collection has had visible result and that eventual detention of uncooperative taxpayers may become a real deterrent where it is so far not applied, and the Tax Bureau should reorganize and stricter control its personnel for better results under the prevailing regulations.