

# Pembentukan Kantor Pelayanan Pajak Minyak dan Gas Bumi sebagai kelanjutan modernisasi administrasi pajak = Establishment of Oil and Gas Tax Office as an integral part of modernization in tax administration

Cahya Ashritin, author

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## Abstrak

Tujuan penelitian untuk mengetahui dasar pertimbangan Direktorat Jenderal Pajak (DJP) dalam membentuk Kantor Pelayanan Pajak Minyak dan Gas Bumi, memaparkan pengimplementasian modernisasi administrasi pajak yang dilakukan otoritas pajak Amerika Serikat (IRS), menjelaskan keunggulan penerapan modernisasi administrasi dan model segmentasi wajib pajak pada kantor pelayanan pajak.

Penelitian ini menggunakan pendekatan dan metode penelitian kualitatif deskriptif. Dengan pengumpulan data kualitatif, ditemukan bahwa dasar pertimbangan pembentukan KPP Migas: kontribusi sektor usaha minyak dan gas bumi yang besar dalam penerimaan pajak, sebagai upaya peningkatan pelayanan, peningkatan pengawasan, dan optimalisasi potensi sumber daya manusia yang dimiliki DJP.

Bentuk pelaksanaan modernisasi administrasi pajak yang dilakukan IRS yaitu melalui penguatan struktur organisasi, sumber daya manusia, proses bisnis dan teknologi informasi. Keunggulan penerapan modernisasi administrasi dan model segmentasi wajib pajak pada kantor pelayanan pajak adalah pelayanan menjadi lebih seragam sehingga memberikan kemudahan kepada wajib pajak dalam memenuhi kewajiban perpajakannya serta memudahkan pengawasan wajib pajak.

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The purpose of this research is to know the basic consideration of Directorate General of Taxes (DGT) in the establishment of Oil and Gas Tax Office, to outline the implementation of the modernization tax administration that carried out by the U.S. tax authority (IRS), to explain what are the benefits of modernization of the administration and implementation of 'segmented taxpayer model' at the tax office. This study uses a qualitative approach and descriptive research methods. With qualitative data collection, it found that the basic consideration of establishing Oil and Gas Tax Office is due to the great contribution of the oil and gas business in tax revenue, as an effort to improve service, to increase oversight, and to optimize the potential of DGT's human resources.

The implementation of modernization tax administration that done through the IRS is by strengthening the organizational structure, human resources, business processes and information technology. The advantages of applying modern administration and taxpayer segmentation models at the tax office are: the service of the taxpayer will be more uniform so it can provide a convenience to taxpayers in meeting their tax obligations and also ease the monitoring of taxpayers.