

Kebijakan sistem administrasi pajak dalam rangka program registrasi ulang pengusaha kena pajak = Policy and tax administration systems in re-registration program of taxable person

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Abstrak

[ABSTRAK

Penelitian ini membahas mengenai kebijakan sistem administrasi pajak dalam program Registrasi Ulang Pengusaha Kena Pajak. Kebijakan ini dilakukan oleh Pemerintah demi meningkatkan penerimaan negara dari sektor Pajak Pertambahan Nilai, dimana dari hasil proses registrasi ulang tersebut dapat diketahui mana saja pengusaha yang sebenarnya merupakan Pengusaha Kena Pajak yang wajib melakukan pemungutan PPN dan mana saja Wajib Pajak yang sudah tidak berkewajiban untuk melakukan pemungutan PPN. Tujuan dari penelitian ini adalah untuk mendeskripsikan latar belakang, implementasi kebijakan, serta faktor-faktor yang menghambat di dalam pelaksanaan kebijakan tersebut. Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kualitatif deskriptif.

Hasil dari penelitian ini diketahui yang menjadi latar belakang dikeluarkannya kebijakan ini adalah karena rendahnya tingkat kepatuhan PKP yang terdaftar, belum optimalnya penerimaan negara dari sektor PPN, serta untuk menguji pemenuhan kewajiban subjektif dan objektif PKP. Implementasi kebijakan ini berjalan cukup baik, walaupun terdapat kendala yang dianggap dapat membuat kebijakan ini berjalan kurang efektif yaitu terkait dengan keterbatasan SDM dari pihak pelaksana. Hasil dari penelitian ini menyarankan agar diadakan peningkatan pelayanan kepada wajib pajak yang mungkin dapat dilakukan melalui penyuluhan-penyuluhan, dan Pemerintah dapat menambah kuantitas SDM yang disertai dengan kualitas yang baik untuk menunjang terlaksananya suatu kebijakan berjalan dengan efektif.

ABSTRAK

This study is discussed regarding the policy and tax administration systems in the Re-Registration Program of Taxable Person. This policy was carried out by the government to increase state revenues from the VAT sector, where the results of re-registration process may be known to any entrepreneur who is actually a Taxable Person who shall perform collection of VAT and any taxpayer who is not obliged to do the VAT collection. The purpose of this study was to describe the policy background, policy implementation, and obstacle factors in the implementation of the policy. This study used descriptive-qualitative approach.

The results of this study are known to be the background of this policy issuance is due to the low level of compliance from Taxable Person that registered, non optimal state revenues from the VAT sector, as well as to test the fulfillment of subjective and objective from taxable Person. Implementation of this policy is going smooth, although there are problems that considered to make this policy less effective running related to the limitations of the human resources practitioner. The results of this study suggest that enhancing the service to be held that the taxpayer may be done through counseling, education, and government can increase the quantity of human resources accompanied with good quality to support the implementation of a policy to work effectively., This study is discussed regarding the policy and tax administration systems in the Re-

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