

# Implementasi pemeriksaan pajak atas restitusi pajak pertambahan nilai untuk menguji kepatuhan wajib pajak: studi kasus Kantor Pelayanan Pajak Madya Jakarta Barat tahun pemeriksaan pajak 2013 = Tax audit implementation on vat refund in order to examine taxpayer's compliance: study case West Jakarta medium taxpayer's Office in 2013

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## Abstrak

[Salah satu tujuan dari diselenggarakannya pemeriksaan pajak adalah untuk menguji kepatuhan Wajib Pajak demikian jugalah dalam pemeriksaan pajak atas restitusi Pajak Pertambahan Nilai Penelitian ini dilakukan untuk menyajikan sebuah gambaran mengenai implemmentasi pemeriksaan pajak atas restitusi Pajak Pertambahan Nilai pada KPP Madya Jakarta Barat Penelitian ini menggunakan pendekatan kualitatif dengan tujuan penelitian deskriptif Pengumpulan data dilakukan melalui studi kepustakaan dan wawancara mendalam Hasil dari penelitian ini menunjukkan bahwa ditinjau dari konten kebijakan percepatan pengembalian kelebihan pembayaran pajak terhadap Wajib Pajak yang memenuhi kriteria khusus ditetapkan dikarenakan keterbatasan SDM fungsional pemeriksa dalam lingkup Direktorat Jenderal Pajak sedangkan ditinjau dari konteks implementasi pemeriksaan pajak atas restitusi PPN pada KPP Madya Jakarta Barat juga telah diimplementasikan berdasarkan kaidah administrasi perpajakan yang baik sehingga dapat meminimalisir terjadinya konflik kepentingan dalam proses pemeriksaan.

.....One of the purposes of tax audit is to examine Tax Payer's compliance also in tax audit on VAT refund This research is aimed to provide an overview regarding tax audit implementation on VAT refund in West Jakarta Medium Taxpayer's Office This research is conducted by using qualitative descriptive approach Data collected through library research and in depth interviews The result of this study indicate that based on content of policy accelerated VAT refund to the tax payers who meet specific criteria is set due to limitation of human resources within Directorate General of Taxation Therefore based on context of implementation VAT audit on VAT refund in West Jakarta Medium Taxpayer's Office has been implemented based on good principles of tax administration so as to minimize any conflicts of interest in the processes of tax audit. , One of the purposes of tax audit is to examine Tax Payer rsquo s compliance also in tax audit on VAT refund This research is aimed to provide an overview regarding tax audit implementation on VAT refund in West Jakarta Medium Taxpayer rsquo s Office This research is conducted by using qualitative descriptive approach Data collected through library research and in depth interviews The result of this study indicate that based on content of policy accelerated VAT refund to the tax payers who meet specific criteria is set due to limitation of human resources within Directorate General of Taxation Therefore based on context of implementation VAT audit on VAT refund in West Jakarta Medium Taxpayer rsquo s Office has been implemented based on good principles of tax administration so as to minimize any conflicts of interest in the processes of tax audit ]