

Analisis atas peningkatan kewenangan Direktorat Jenderal Pajak = Analysis on the improvement of the authority of the Directorate General of Taxes

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Abstrak

Direktorat Jenderal Pajak (DJP) masih memiliki keterbatasan kewenangan. Penelitian ini akan membahas terkait peningkatan kewenangan DJP berdasarkan standar OECD. Peningkatan kewenangan yang dimaksud antara lain pembuatan peraturan pelaksanaan perpajakan, penetapan sanksi administrasi, penetapan standar pelayanan, manajemen anggaran, perencanaan struktur organisasi, dan manajemen SDM dalam proses rekrutmen pegawai. Metode penelitian yang digunakan adalah penelitian kualitatif dengan jenis penelitian deskriptif. Data kualitatif diperoleh melalui studi literatur dan wawancara mendalam. Berdasarkan penelitian, diperoleh hasil bahwa kewenangan DJP saat ini masih terbatas dan perlu adanya peningkatan kewenangan DJP dengan mempertimbangkan kesiapan dari DJP.

The Directorate General of Taxes has limited authority. This research will discuss the measures on how to increase the authority of the Directorate General of Taxes based on the OECD standard.

Improvement of the authority covers tax law interpretation designing, penalties and interest, performance standard setting, budget expenditure management, organization and planning, and human resource management in recruitment process. This research uses descriptive qualitative with research design. We uses the study of literature and deep interviews to obtain the data. Based on the research, the author conclude that the Directorate General of Taxes's authority is still limited, and it needs to be increased by considering the readiness of the Directorate General of Taxes.