

Tinjauan atas efektivitas sosialisasi perpajakan e-faktur terhadap kepatuhan wajib pajak: studi kasus: KPP Pratama Jakarta Pancoran = Review of the effectiveness of socialization taxation e-faktur on tax compliance: case study in KPP Pratama Jakarta Pancoran

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Abstrak

[Penelitian ini membahas mengenai efektivitas pelaksanaan sosialisasi perpajakan terkait E-Faktur terhadap Wajib Pajak yang diselenggarakan oleh KPP Pratama Jakarta Pancoran. Tujuan dari penelitian ini adalah untuk mengetahui apakah sosialisasi telah berjalan secara efektif dalam meningkatkan kepatuhan Wajib Pajak dengan tercapainya tujuan dan manfaat. Penelitian ini merupakan penelitian kualitatif dengan desain deskriptif. Pendekatan yang digunakan dalam penelitian ini dilakukan melalui kuesioner dengan Wajib Pajak dan wawancara terstruktur dengan Account Representative di KPP Pratama Jakarta Pancoran. Hasil penelitian menunjukkan bahwa sosialisasi perpajakan terkait E-Faktur telah berjalan cukup efektif meskipun masih ditemukannya faktor-faktor yang menghambat efektivitas dari sisi Wajib Pajak dan Direktorat Jenderal Pajak. Dengan demikian diharapkan adanya peran aktif dari Account Representative, KPP Pratama Jakarta Pancoran, maupun Kantor Pusat DJP untuk melakukan perbaikan secara terus-menerus dalam penyelenggaraan sosialisasi perpajakan.

.....This study discusses the effectiveness of the implementation of socialization related taxation E-Faktur against taxpayer held by KPP Pratama Jakarta Pancoran. The aim of this study was to determine whether socialization was effective in improving taxpayer compliance with the achievement of the goals and benefits. This research is a qualitative descriptive design. The approach used in this research was conducted through a questionnaire with taxpayer and a structured interview with the Account Representative at KPP Pratama Jakarta Pancoran. The results showed that the taxation-related socialization E-Faktur has been running quite effectively while still finding the factors that hinder the effectiveness from the taxpayer and DJP. It is expected the active role of Account Representative, KPP Pratama Jakarta, and DJP to make continuous

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