

# Analisis penerapan quality assurance sebagai alternative dispute resolution dalam meminimalisasi sengketa pajak di Indonesia = Analysis of the implementation of quality assurance as an alternative dispute resolution in minimizing tax disputes in Indonesia.

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## Abstrak

Sengketa pajak merupakan hal yang tidak dapat dihindari, namun dapat diminimalisir. Dalam kurun waktu 6 tahun terakhir, jumlah sengketa pajak pada proses Banding mengalami peningkatan. Selain jumlah yang meningkat, 98,5% dari sengketa dalam proses Banding dimenangkan oleh Wajib Pajak. Direktorat Jenderal Pajak menanggapi isu ini dengan membentuk Quality Assurance yang bertujuan meminimalisir sengketa pajak. Tetapi, setelah Quality Assurance telah diterapkan, angka sengketa pajak tidak mengalami penurunan. Oleh karena itu, Quality Assurance perlu dianalisis penerapannya berdasarkan teori *alternative dispute resolution* dalam meminimalisasi sengketa pajak di Indonesia. Tujuan penelitian ini yaitu menganalisis penerapan Quality Assurance sebagai alternatif penyelesaian sengketa dalam meminimalisasi sengketa pajak di Indonesia beserta dengan faktor penghambatnya dan menganalisis perbandingan penerapan Quality Assurance di negara lain (khususnya Amerika Serikat) dengan penerapan di Indonesia. Penelitian ini dilakukan melalui pendekatan kualitatif, dengan didukung data dari studi lapangan dan wawancara mendalam dengan Direktorat Jenderal Pajak, Akademisi, Komite Pengawas Perpajakan, DDTC, dan CITA. Hasil penelitian ini menunjukkan bahwa sebenarnya Quality Assurance merupakan jawaban atas permasalahan yang ada di Direktorat Jenderal Pajak, namun, dalam penerapannya Quality Assurance masih belum dapat mencapai tujuannya yaitu mengurangi angka sengketa pajak karena ketidakselarasan antara tugas, fungsi, mekanisme dan tujuan. Selain itu, faktor penghambat secara substansial menjadi faktor penghambat terbanyak dalam penerapan Quality Assurance. Dalam hal perbandingan dengan negara lain, Indonesia dapat menerapkan paradigm *cooperative compliance* yang telah diterapkan oleh Amerika Serikat dalam penyelesaian sengketa pajak.

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Tax disputes cannot be avoided but can be minimized. In the last 6 years, the numbers of tax disputes in the appeal process has increased. Furthermore, 98,5% of the disputes in the appeal process were won by the Taxpayer. The Directorate General of Taxes responds to this issue by establishing Quality Assurance which aims to minimize tax disputes. However, after Quality Assurance has been implemented, the number of tax disputes has not decreased. Therefore, it is important to analyze the application of Quality Assurance based on the theory of Alternative Dispute Resolution in minimizing tax disputes in Indonesia. This study aims to analyze the application of Quality Assurance as an Alternative for Dispute Resolution in minimizing tax disputes in Indonesia along with its inhibiting factors and to analyze the comparison of the application of Quality Assurance in other countries (especially the United States) with the application in Indonesia. This research was conducted through a qualitative approach, supported by data from field studies and in-depth interviews with the Directorate General of Taxes, academics, Tax Omnibudsman, DDTC, and CITA. The results of this study indicate that Quality Assurance is the answer to the low quality of examination did by the Directorate General of Taxes, however, the feasibility of Quality Assurance has not been able to achieve

its goal due to inconsistencies between its duties, function, mechanism, and aim. Moreover, the inhibiting factors were substantially the most inhibiting factor. Besides, in comparison with the United States, Indonesia can adopt the cooperative paradigm that has been applied by the United States to tackle tax disputes.