

# Analisis implementasi penagihan pajak dengan surat paksa selama pandemi COVID-19 di Kantor Pelayanan Pajak Pratama Pekanbaru Tampan = Analysis of the implementation of hard tax collection with forced letters during the COVID-19 pandemic at Tax Services Office (KPP) Pratama Pekanbaru Tampan

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## Abstrak

Pandemi Covid-19 di Indonesia telah merubah pola hidup dan seluruh aktivitas masyarakat. Dampak pandemi Covid-19 juga membuat pemerintah harus menyesuaikan kebijakan-kebijakan atau regulasi-regulasi dengan kondisi yang terjadi saat ini salah satunya yaitu terkait dengan pelaksanaan penagihan pajak dengan surat paksa. Regulasi atau kebijakan yang ada di Indonesia yang digunakan sebagai instrumen “bersifat memaksa” diatur dalam Undang – Undang Republik Indonesia Nomor 19 Tahun 2000 tentang Penagihan Pajak dengan Surat Paksa. Undang-Undang ini dilaksanakan apabila Wajib Pajak tidak membayar atau tidak melunasi utang pajak, jumlah tagihan pajak yang tidak atau kurang dibayar sampai dengan tanggal jatuh tempo pembayaran atau sampai dengan tanggal jatuh tempo penundaan pembayaran atau tidak memenuhi angsuran pembayaran pajak. Pelaksanaan penagihan pajak dengan surat paksa dilakukan oleh Jurusita Pajak yang diangkat oleh Pejabat yang berwenang. Penelitian ini bertujuan untuk menganalisis tingkat keberhasilan dari implementasi penagihan pajak dengan surat paksa selama masa pandemi Covid-19 dengan menggunakan teori implementasi Meter dan Horn (1975) dimana terdapat 6 variabel yang mempengaruhi kinerja implementasi kebijakan, yaitu Standar dan Sasaran Kebijakan, Sumber Daya, Komunikasi antar Organisasi dan Penguatan Aktivitas, Karakteristik Agen Pelaksana, Kondisi Sosial, Ekonomi dan Politik dan Sikap Para Pelaksana. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data primer melalui wawancara mendalam, data sekunder berupa studi pustaka dan observasi dimana peneliti terlibat langsung dalam penelitian. Hasil penelitian menunjukkan bahwa terdapat 2 (dua) faktor yang belum memenuhi tingkat keberhasilan dari suatu kebijakan dan terdapat kendala atau hambatan berupa kondisi internal dan eksternal dalam pengimplementasian penagihan pajak dengan surat paksa selama masa pandemi Covid-19.

.....The Covid-19 pandemic in Indonesia has changed the lifestyle and the activities of the community. The impact of the Covid-19 pandemic has also made the government to adjust the policies or the regulations to the current conditions, one of those is related to the implementation of tax collection with forced letters. The existing regulations or policies in Indonesia are used as a "coercive nature" instruments which are regulated in the Law of Republic of Indonesia Number 19 of 2000 concerning Collection of Taxes by Forced Letters. The implementation of this law is for the Taxpayer who does not pay off the tax debt, the amount of the tax bill that is not or underpaid until the due date of payment or until the due date of delay in payment or does not fulfill the installments of tax payments. The implementation of tax collection with a forced letter is carried out by an authorized official Tax Bailiff. This study aims to analyze the success rate of implementing tax collection with forced letters during the Covid-19 pandemic using the theory of implementation of Meter and Horn (1975) whose has 6 variables that affect the performance of policy implementation such as The Policy Targets and Standards, The Resources, The Communication between Organizations and The

Strengthening Activities, The Characteristics of Implementing Agencies, Social, Economic and Political Conditions and The Implementer's Attitudes. This study uses a qualitative approach with primary data collection techniques through in-depth interviews, secondary data in the form of the literature study and the observation that researchers are directly involved in the research. The results showed that there were 2 (two) factors that did not meet the success rate of a policy and there were obstacles in the form of internal and external conditions in the implementation of tax collection with forced letters during the Covid-19 pandemic.