

The role of audit of customs toward the importer compliance in fulfilling the income tax (BM) obligation and tax for import (PDRI) in securing the state income.

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Abstrak

For the sake of examining the obligation compliance with the customs regulation, the audit of customs to the importers is very important to do. The audit of customs to the importers will mean the law enforcement and meeting the justice sense to all importers before the law. Audit in the field of customs is aimed at see and value the level of company compliance with the regulation of customs and to secure the state income and other regulations whose implementation is charged on the Directorate General of Customs and Taxes and Financial Accounting Standard.

The main topic of this research is what is the influence of the audit of customs to importer compliance in fulfilling the income tax (BM) obligation and tax for import (PDRI)?

The objective of this research is to describe and explain the implementation of audit of customs to the compliance of the importers in fulfilling the income tax (BM) obligation and tax for import (PDRI) and elucidate and describe the steps in enhancing the customs audit in the future.

The methodology of research used in this thesis writing is analysis descriptive method, with the technique of data collecting in the form of library and field study and in dept interview with the concerned parties. The conducted analysis is qualitative analysis.

From the result of the analysis, the audit result of customs that was conducted for 3 years found that there are several importers/companies that had no bookkeeping of 17.6%. This heavily disturbs the implementation of customs audit. The audit has resulted the income from BM, sanction, restitution, PPN, PPn BM and PPh of article 22. It means that the influence of audit of custom that has been run has not been able to improve the compliance of the importers in fulfilling their customs obligations.

The conclusion of this research is that the influence of the audit of customs is still less dominant toward the compliance because of the low compliance of the importers. It can be seen from the number of importers who have been audited but their error or corrections are not found compared to the number of the audited importers. From the audit, some importers also improve their compliance, that is, from the result of the audit of the final year, there is no finding or correction.

The suggestion of this research is that the aspect of the law enforcement in meeting the regulation of customs that represent the basic aspect of the audit should become the main target of the government in this case the Directorate General of Customs and Taxes. The income from the audit is merely the effect of the result or the product of the audit.