

Analisis Peranan Konsultan Pajak Sebagai Perantara (Tax Intermediaries) Terhadap Penerapan Konsep Kepatuhan Kooperatif (Cooperative Compliance) = Analysis Of The Role Of Tax Consultants As Tax Intermediaries In The Implementation Of Cooperative Compliance Concept

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Abstrak

Penelitian ini mengkaji peran konsultan pajak sebagai perantara pajak yang memiliki peran penting dalam sistem perpajakan. Fokus penelitian adalah pada peran konsultan pajak sebagai perantara (tax intermediaries) terhadap penerapan konsep kepatuhan kooperatif (cooperative compliance). Posisi strategis konsultan pajak ini harus diperhitungkan untuk membangun kepatuhan. Dalam studi ini, pendekatan metode campuran diadopsi dengan menggabungkan wawancara dengan konsultan pajak di bawah Ikatan Konsultan Pajak Indonesia (IKPI), Account Representative di bawah Direktorat Jenderal Pajak, dan Akademisi, yang direkrut dari responden survei untuk berpartisipasi dalam wawancara. Penelitian ini memberikan rekomendasi kepada Direktorat Jenderal Pajak (DJP) agar DJP dapat menyusun rancangan Peraturan Direktur Jenderal Pajak mengenai kepatuhan kooperatif (cooperative compliance) dengan mempertimbangkan best practice di berbagai negara yang telah menerapkannya misalnya penerapan Tax Control Framework (TCF) sebagai persyaratan peserta cooperative compliance. Dan juga kepada konsultan pajak untuk dalam prakteknya dapat merefleksikan diri sebagai wajib pajak sepanjang kondisi tersebut legal dan menahan diri melakukan aggressive tax planning, tax avoidance, maupun tax evasion.

.....This study examines the role of tax consultants as tax intermediaries who have an important role in the tax system. The focus of the research is on the role of tax consultants as tax intermediaries in conducting the concept of Cooperative Compliance. The strategic position of this tax consultant must be taken into account to build compliance. In this study, a mixed-methods approach was adopted by combining interviews with tax consultants under the Indonesian Tax Consultants Association (IKPI), Account Representatives under the Directorate General of Taxes, and academics, which were recruited from the survey respondents to participate in the interviews. This study provides recommendations to the Directorate General of Taxes (DGT) so that the DGT can draft a Regulation of the Director-General of Taxes regarding cooperative compliance by considering best practices in various countries that have implemented it, for example, the application of the Tax Control Framework (TCF) as a requirement for cooperative compliance participants. And also, the tax consultant is to be able to practice self-reflection as a taxpayer as long as the condition is legal and refrain from doing aggressive tax planning, tax avoidance, and as well as tax evasions.