

Analisis Pemblokiran Harta Kekayaan Penanggung Pajak Terhadap Kepatuhan Wajib Pajak (Studi Kasus Pada KPP Pratama Jakarta Setiabudi Satu) = Analysis of Blocking of Tax Responsible Party's Assets on Taxpayer Compliance (Case Study at KPP Pratama Jakarta Setiabudi Satu)

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Abstrak

Saldo piutang pajak di Indonesia meningkat setiap tahun. Hal ini mencerminkan Wajib Pajak belum mematuhi seluruh kewajiban pajaknya. Salah satu upaya untuk meningkatkan kepatuhan Wajib Pajak yaitu dengan tindakan penagihan pajak termasuk pemblokiran rekening keuangan Penanggung Pajak. Pemblokiran dimaksudkan untuk memberikan konsekuensi hukum bagi Penanggung Pajak yang melanggar ketentuan pajak, sehingga menciptakan efek jera dan mendorong kepatuhan pajak. Berdasarkan permasalahan tersebut, penelitian ini bertujuan untuk menganalisis pemblokiran harta kekayaan Penanggung pajak ditinjau dari deterrence effect menurut Beccaria (1963) yaitu certainty, celerity, dan severity dan dampak pemblokiran terhadap kepatuhan formal dan material dari Wajib Pajak. Data primer kualitatif berupa wawancara dengan Juru Sita KPP Pratama Jakarta Setiabudi Satu dan Wajib Pajak untuk mengetahui aspek deterrence effect dari pemblokiran serta wawancara dengan Account Representative untuk mengetahui dampak pemblokiran terhadap kepatuhan Wajib Pajak setelah pemblokiran. Data sekunder berupa data kepatuhan formal juga digunakan dalam penelitian ini. Hasil analisis menunjukkan bahwa aspek certainty pemblokiran tidak memberikan deterrence effect bagi Wajib Pajak, Aspek celerity dan severity pemblokiran memberikan deterrence effect bagi Wajib Pajak, namun deterrence effect dalam aspek severity harus memenuhi beberapa kondisi yang harus dipenuhi. Dampak pemblokiran harta kekayaan Penanggung Pajak belum tercermin dalam kepatuhan formal dan kepatuhan material di KPP Pratama Jakarta Setiabudi Satu.

.....The tax receivables in Indonesia increases every year. This reflects that taxpayers have not complied with all their tax obligations. One effort to increase Taxpayer compliance is by tax collection actions including blocking the Tax Insurer's financial account. Financial account blocking is intended to provide legal consequences for Tax Insurers who violate tax provisions, thereby creating a deterrent effect and encouraging tax compliance. Based on these problems, this research aims to analyze the blocking of tax insurers' financial assets in terms of the deterrence effect according to Beccaria (1963), namely certainty, celerity, and severity and the impact of blocking on formal and material compliance of taxpayers. Qualitative primary data in the form of interviews with the KPP Pratama Jakarta Setiabudi Satu Bailiff and the Taxpayer to determine the deterrence effect aspect of the financial account blocking as well as interviews with Account Representatives to determine the impact of the financial account blocking on Taxpayer compliance after that. Secondary data in the form of formal compliance data was also used in this research. The results of the analysis show that the certainty aspect of financial account blocking does not provide a deterrence effect for Taxpayers. The celerity and severity aspects of financial account blocking provide a deterrence effect for Taxpayers, however the deterrence effect in the severity aspect must fulfill several conditions that must be met. The impact of blocking the Tax Insurer's assets has not been reflected in

formal compliance and material compliance at KPP Pratama Jakarta Setiabudi Satu.