

ABSTRACT

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Title : Analysis the Implementation of Sunset Policy 2008: Case Study
at KPP Pratama Jakarta Tebet*

This thesis is a case study of the implementation of Sunset Policy 2008 at KPP Pratama Jakarta Tebet during January to September 2008. This research used qualitative approach with descriptive design. Collecting data technique uses in depth interview and literature study. The research result showed that there are just little tax payers who benefit this policy. Sunset Policy gives benefit for tax payers especially without publishing other Tax Assessments. The benefit for KPP itself is the increase of tax receiving and got data base of tax payers. Sequences of efforts have been done by KPP Pratama Jakarta Tebet to optimize Sunset Policy operation. Sunset Policy, actually, doesn't add tax receiving 2008 but to strengthen data base of tax payers. Recommendation of this research are socialization of Sunset Policy should explain the benefits which will be got by tax payers in detail, it is needed internal control of Sunset Policy especially for Account Representative at KPP Pratama Jakarta Tebet, DJP should control tax officers in the field in order to reach Sunset Policy's objective as it is hoped, it is needed an effort law supremacies strictly in order Sunset Policy can increase tax receiving significantly in long term period.

*Key words:
Implementation, Policy, Sunset Policy, Tax Amnesty.*

ABSTRAK

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Program Studi : Administrasi Fiskal
Judul : Analisis Implementasi *Sunset Policy* 2008: Studi Kasus di KPP Pratama Jakarta Tebet

Skripsi ini merupakan studi kasus tentang implementasi *Sunset Policy* 2008 di KPP Pratama Jakarta Tebet selama kurun waktu Januari–September 2008. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Teknik pengumpulan data menggunakan wawancara mendalam dan studi literatur. Hasil penelitian menunjukkan bahwa masih sedikit sekali Wajib Pajak yang memanfaatkan kebijakan ini. *Sunset Policy* memberikan manfaat bagi Wajib Pajak terutama dengan tidak dapat diterbitkannya SKP Pajak Lainnya. Manfaat bagi KPP sendiri adalah meningkatnya penerimaan pajak dan diperolehnya basis data Wajib Pajak. Serangkaian upaya telah dilakukan KPP Pratama Jakarta Tebet untuk mengoptimalkan pelaksanaan *Sunset Policy*. *Sunset Policy* sebenarnya bukan untuk menambah penerimaan pajak 2008 melainkan untuk memperkuat basis data Wajib Pajak. Rekomendasi penelitian ini adalah sosialisasi *Sunset Policy* harus memaparkan detail manfaat yang akan diterima oleh Wajib Pajak, perlunya pengawasan internal *Sunset Policy* khususnya bagi *Account Representative* di KPP Pratama Jakarta Tebet, DJP pun perlu melakukan pengawasan terhadap petugas pajak di lapangan agar tujuan *Sunset Policy* tercapai sesuai harapan, serta perlunya upaya penegakan hukum yang tegas agar *Sunset Policy* dapat menghasilkan penerimaan pajak yang signifikan dalam jangka panjang.

Kata kunci:
Implementasi, Kebijakan, *Sunset Policy*, Pengampunan Pajak.