

ABSTRAK

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Pajak Penghasilan Badan dan Pajak Penghasilan Orang Pribadi sebagai salah satu jenis pajak yang memberikan andil dan peranan dalam penerimaan negara, menganut sistem pemungutan *self assessment*. Sistem *self assessment* tersebut masih memungkinkan terjadinya potensi penerimaan pajak yang hilang. Belajar dari pelaksanaan kebijakan *sunset policy*, mencerminkan bahwa Wajib Pajak belum sepenuhnya melaksanakan *self assessment* secara baik dan benar, terlepas disengaja atau tidak. Seandainya kebijakan *sunset policy* tidak diberlakukan dan Wajib Pajak tersebut tidak diperiksa sampai dengan batas daluwarsa penetapan pajak, maka pajak-pajak tersebut tidak pernah masuk dalam penerimaan negara, hilang sia-sia.

Sebagai salah satu sumber penerimaan negara, PPh Badan dan PPh Orang Pribadi peranannya harus meningkat setiap tahunnya, dengan meminimalisir atau bahkan menghilangkan sama sekali kesalahan Wajib Pajak dalam melaporkan pajaknya. Untuk itu diperlukan suatu upaya pengamanan penerimaan PPh Badan dan PPh Orang Pribadi dari kemungkinan hilangnya potensi penerimaan.

Penulisan tesis ini, menggunakan metode analisis deskriptif, penelitian ini tidak dimaksudkan untuk menguji hipotesis tertentu, tetapi hanya menggambarkan apa adanya tentang suatu variabel, gejala dan keadaan. Pendekatan kualitatif dilakukan melalui studi kepustakaan dan wawancara mendalam dengan narasumber yang relevan dengan pokok permasalahan penelitian. Data kuantitatif diperoleh melalui data sekunder untuk mengetahui seberapa besar peranan PPh Pasal 25/29 baik Badan maupun Orang Pribadi.

Melalui penelitian ini dapat diketahui seberapa besar peranan PPh Pasal 25/29 baik Badan maupun Orang Pribadi, memastikan bahwa PPh Pasal 25/29 Badan dan Orang Pribadi menganut sistem pemungutan *self assesment*, serta upaya untuk meminimalisir kemungkinan hilangnya potensi penerimaan. *Account Representatif* dan Pemeriksa Pajak dituntut untuk lebih fokus dalam melakukan fungsi pembinaan, penelitian, dan pengawasan.

Kata kunci :

Peranan PPh Pasal 25/29, *self assesment*, potensi penerimaan, fungsi pembinaan, penelitian dan pengawasan.

ABSTRACT

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Study Program : Administrative Program
Title : Analysis of Corporate and Personal Taxes Role Article 25/29
on Tax Revenue : Case Study at Pratama Jakarta Gambir Dua
Tax Office

Corporate and personal taxes are ones of the taxes that give significant contribution for tax revenue, which is based on self assessment system. In fact, the system itself might open the opportunity for losing taxes that should be received as tax revenue, especially the possibility of lost taxes on corporate and personal taxes article 25/29 of Income Tax Rule. Sunset policy implementation proves that most of tax payers take this policy, In addition, the tax analysis reports that the tax payers do not apply the self assessment system as required. So if sunset policy was not implemented and there was limited check for the tax payers, that the taxes would not be received as the tax revenue, especially at Pratama Jakarta Gambir Dua Tax Office.

As one of national revenue sources, the contribution of corporate and personal taxes are expected to be improved each year, by reducing or eliminating the tax payers errors of tax reports in order to minimalize the lost of tax.

This thesis uses descriptive analytical method, the purpose of this research is to describe or expose one case as the way it is. It is not in the purpose of testing certain hypothesis, yet only for describing a variable, evidence, and condition. Qualitative approach is based on literature review and indepth interview with the respondents related to the topic of this research, meanwhile the other approach uses secondary data.

This research is to find out the significance of corporate and personal taxes role article 25/29. This research ensures that corporate and personal taxes are based on the self assessment collection system, In addition, it also exposes the efforts to minimalize the possibilty of losing tax revenue. So that, the role of corporate and personal taxes article 25/29 can be greatly improved. It is found that Account Representatives and Tax Editors are required to pay more attention in doing their responsibilities, such as development, observation, and supervision, low enforcement which are deeply discussed on chapter IV including the analysis of tax base reported on tax payers reports.

Key words :

Corporate and Personal taxes role article 25/29, self assesment, Potential Revenue the function of observation, supervision and low enforcement.