

ABSTRAK

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Judul : Analisis Perencanaan Pajak Kantor Konsultan Pajak Atas Kewajiban Perpajakan Perusahaan Pengguna Jasa Dalam Rangka Penghindaran Sanksi Pajak (Studi Kasus Pada Kantor Konsultan Pajak X)

Sistem *Self Assesment* menuntut Wajib Pajak untuk menghitung, menyetorkan dan melaporkan pajaknya sendiri. Namun kurangnya pengetahuan Wajib Pajak terhadap peraturan perpajakan serta seringkalinya peraturan perpajakan tersebut mengalami perubahan, sehingga membuat Wajib Pajak menjadi bingung dan lebih memilih menggunakan bantuan pihak ketiga yang mengerti akan peraturan perpajakan untuk membantu perusahaan dalam menjalankan kewajiban perpajakan yaitu pihak konsultan pajak. Persaingan bisnis konsultan pajak yang pesat, membuat konsultan pajak tersebut perlu menjaga pengguna jasanya agak tidak pindah ke konsultan pajak lain. Diantaranya dengan cara menjalankan kewajiban perpajakan kliennya dengan menggunakan perencanaan pajak agar dapat terhindar dari sanksi pajak.

Penelitian ini menggunakan penelitian kualitatif deskriptif dengan tujuan untuk mengetahui apakah perencanaan pajak yang dilakukan Kantor Konsultan Pajak X dalam membantu pelaksanaan kewajiban perpajakan klien dalam rangka penghindaran sanksi pajak, apakah sudah memenuhi peraturan perundang-undangan perpajakan, dapat meminimalkan sanksi atau tidak, serta apakah ada resiko yang muncul dari dijalankannya perencanaan pajak tersebut.

Berdasarkan penelitian didapatkan hasil penelitian bahwa perencanaan pajak dari Kantor Konsultan Pajak X tidak semuanya tidak melanggar ketentuan perundang-undangan dan efektif dalam meminimalisir atau menghindari sanksi pajak. Namun ada juga perencanaan pajak yang dilakukan oleh Kantor Konsultan Pajak X yang melanggar ketentuan perundang-undangan perpajakan yang berlaku di Indonesia sehingga dinilai tidak efektif dan menimbulkan resiko jika perencanaan pajak tersebut dilakukan.

Kata Kunci : Kewajiban Perpajakan, Perencanaan Pajak, Sanksi Pajak

ABSTRACT

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Title : The Analysis of the Tax Planning done by the Tax Consultant Office towards the Tax Obligation Implementation of the Clients in order to avoid Tax Penalty (Case study at Tax Consultant X)*

The Self Assesment system demanded the Taxpayers to calculate, remit and lodge his individual tax obligation. However, the lack of knowledge in regards of tax regulation as well as excessively tax regulation altered , has made confused the Taxpayers who finally chose to asked the third party who understood comprehensively in regards of tax regulation to help carrying out his tax obligation idest Tax Consultant. The vast competition within the Tax Consultant business, has made the Tax Consultant needs to persuade its clients so that they will not move to the other Tax Consultant. One of the persuasion is by performing tax planning in working the clients tax obligation to avoid tax penalty.

This research utilized the qualitative research descriptive with the aim to know whether the tax planning that was done by the Tax Consultant X in working the clients tax obligation to avoid the tax penalty has fulfilled the tax regulation, could minimise sanctions or not, also for knowing whether the tax planning taken had any risk might emerged.

Based on the research, the results obtained that not all the tax planning done by the Tax Consultant X are in accordance with the Tax regulation provisions and effective in minimizing or avoiding tax sanctions. However there are also tax planning done by the Tax Consultant X which are not in accordance with the Tax regulation provisions applied in Indonesia which considered ineffective and may caused the risk if the tax planning carried out.

Keyword : Tax Obligation, Tax Planning, Tax Penalty