

Abstrak

Pandemi Covid-19 mempengaruhi audit secara umum, termasuk pemeriksaan pajak. Beberapa hambatan pada pemeriksaan pajak antara lain: berkurangnya kepatuhan Wajib Pajak; menurunnya kuantitas pemeriksaan pajak dan masalah interpretasi pemeriksaan pajak di masa pandemi. Terhambatnya pemeriksaan pajak dapat mengakibatkan penurunan penerimaan pajak secara tidak langsung. Tujuan dari penelitian ini adalah untuk mengetahui alur prosedur pemeriksaan pajak di KPP Pratama Bekasi Utara sebelum dan selama masa pandemi Covid-19 serta kesesuaiannya terhadap Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan (UU KUP) dan Peraturan Pelaksanaannya, perbedaan sesudah ada pandemi Covid-19, dan risiko yang timbul akibat perbedaan prosedur pemeriksaan pajak. Penelitian ini dilakukan dengan menggunakan metode studi pustaka, wawancara, dan observasi. Data yang digunakan berasal dari data pemeriksaan pajak tahun 2019-2021 di KPP Pratama Bekasi Utara, wawancara dengan salah satu Pelaksana Pemeriksa Pajak di KPP Pratama Bekasi Utara mengenai pemeriksaan pajak di KPP Pratama Bekasi Utara serta hambatan dan cara menyikapinya selama pandemi Covid-19, dan data sekunder dari internet mengenai pemeriksaan pajak sebelum dan selama masa pandemi Covid-19. Pemeriksaan pajak di KPP Pratama Bekasi Utara sebelum dan selama masa pandemi Covid-19 sudah sesuai dengan UU KUP dan Peraturan Pelaksanaannya, permasalahan umum yang terjadi pada masa pandemi Covid-19 adalah terhambatnya proses pemeriksaan langsung, sehingga kuantitas pemeriksaan pajak menurun. Namun, untuk menangani hal tersebut KPP Pratama Bekasi Utara telah menyesuaikan prosedur pemeriksaan secara daring.

Kata kunci: pandemi Covid-19, pemeriksaan pajak, KPP pratama, Wajib Pajak

Abstract

The Covid-19 pandemic affected audits in general, including tax audits. Some obstacles to tax audits include: reduced taxpayer compliance; decreased quantity of tax audits and tax audit interpretation problems during the pandemic. Inhibition of tax audits can result in a decrease in tax revenue indirectly. The purpose of this study was to determine the flow of tax audit procedures at KPP Pratama Bekasi Utara before and during the Covid-19 pandemic and their compliance with the General Provisions and Tax Procedures Law (UU KUP) and its implementation regulations, differences after the COVID-19 pandemic, and risks arising from differences in tax audit procedures. This research was conducted using the method of literature study, interviews, and observation. The Data used came from tax audit data for 2019-2021 at KPP Pratama Bekasi Utara, interviews with one of the tax inspectors at KPP Pratama Bekasi Utara regarding tax audits at KPP Pratama Bekasi Utara and obstacles and how to react to them during the Covid-19 pandemic, and secondary data from the internet regarding tax audits before and during the Covid-19 pandemic. Tax audits at KPP Pratama Bekasi Utara before and during the Covid-19 pandemic were in accordance with the KUP law and its implementation regulations, a common problem that occurred during the Covid-19 pandemic was the inhibition of the direct inspection process, so that the quantity of tax audits decreased. However, to handle this, KPP Pratama Bekasi Utara has adjusted the online examination procedure.

Keywords: covid-19 pandemic, tax audit, KPP pratama, taxpayers