

### **Abstrak**

Penelitian ini membahas mengenai kesesuaian antara praktik pelaksanaan penagihan pajak aktif melalui penjualan lelang atas barang sitaan di KPP Jakarta Kebon Jeruk Satu dengan undang-undang yang berlaku. Metode penelitian yang digunakan dalam penelitian ini adalah metode kualitatif yaitu metode penelitian lapangan dan metode penelitian kepustakaan. Penelitian ini menyimpulkan bahwa pelaksanaan lelang barang sitaan wajib pajak yang dilakukan di KPP Pratama Jakarta Kebon Jeruk Satu secara umum telah sesuai dengan peraturan perundang-undangan perpajakan yang berlaku. Selain itu terdapat pula pembahasan mengenai hambatan serta upaya yang dilakukan oleh KPP Pratama Jakarta Kebon Jeruk Satu selama proses pelaksanaan lelang. Hambatan yang timbul yaitu objek lelang yang kurang diminati serta pengawasan dan perawatan barang sitaan yang cukup sulit untuk dilakukan. Adapun upaya yang dapat dilakukan untuk mengatasi hambatan yang timbul selama proses pelaksanaan lelang di KPP Pratama Jakarta Kebon Jeruk Satu yaitu melaksanakan lelang ulang dengan menurunkan nilai limit objek lelang yang kurang diminati dan menyimpan barang sitaan yang akan dijadikan objek lelang di KPP Pratama Jakarta Kebon Jeruk Satu.

**Kata Kunci:** Barang Sitaan; Pelaksanaan Lelang; Penagihan Pajak;

### ***Abstract***

*This study discusses the suitability between the practice of active tax collection through auction sales of confiscated goods at KPP Jakarta Kebon Jeruk Satu and the applicable law. The research method used in this study is a qualitative method that is field research methods and library research methods. This study concludes that the implementation of the auction of confiscated goods taxpayers conducted in KPP Pratama Jakarta Kebon Jeruk Satu in general is in accordance with the applicable taxation laws and regulations. In addition, there is also a discussion about the obstacles and efforts made by KPP Pratama Jakarta Kebon Jeruk Satu during the auction process. Obstacles that arise are Auction objects that are less attractive and supervision and maintenance of confiscated goods that are quite difficult to do. As for the efforts that can be done to overcome the obstacles that arise during the auction process at KPP Pratama Jakarta Kebon Jeruk Satu, namely carrying out a re-auction by lowering the limit value of auction objects that are less attractive and storing confiscated goods that will be used as auction objects at KPP Pratama Jakarta Kebon Jeruk Satu.*

***Keywords:*** Confiscated Goods; Auction Implementation; Tax Collection