

Abstrak

Penelitian ini bertujuan untuk menganalisis pelaksanaan program *tax amnesty* di KPP Pratama Palembang Ilir Barat, menganalisis pelaksanaan kegiatan pengawasan harta tambahan dalam rangka pengampunan pajak di KPP Pratama Palembang Ilir Barat, dan mengidentifikasi kendala yang terjadi dalam pelaksanaan kegiatan pengawasan harta tambahan dalam rangka pengampunan pajak di KPP Pratama Palembang Ilir Barat. Adapun metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian lapangan dan studi kepustakaan dengan menggunakan teknik wawancara. Berdasarkan hal tersebut, diperoleh hasil bahwa pelaksanaan program *tax amnesty* yang dilakukan di KPP Pratama Palembang Ilir Barat sudah dilakukan sesuai prosedur, dan tidak terdapat pelanggaran terhadap ketentuan yang ditentukan dalam SE-30/PJ/2016. Kemudian, pelaksanaan kegiatan pengawasan terhadap harta tambahan wajib pajak yang belum diungkapkan di KPP Pratama Palembang Ilir Barat sudah dilakukan sesuai prosedur yang diatur dalam ketentuan yang berlaku. Namun, pelaksanaan kegiatan ini belum dilakukan secara maksimal, karena masih terdapat hambatan bagi AR untuk menyandingkan data harta peserta *tax amnesty*. Dalam pelaksanaan kebijakan pengampunan pajak, KPP Pratama Palembang Ilir Barat telah melakukannya sesuai prosedur dan ketentuan yang berlaku. Hanya saja, dalam penerapannya masih ditemukan celah, kelemahan, dan hal lain yang seharusnya bisa disempurnakan.

Kata kunci: Pengawasan, Pengampunan Pajak, Harta Tambahan

Abstract

This research focuses to analyze the implementation of the tax amnesty program at KPP Pratama Palembang Ilir Barat, to analyze the implementation of additional assets supervision in the context of tax amnesty at KPP Pratama Palembang Ilir Barat, and to identify problems during the implementation of additional assets supervision in the context of tax amnesty at KPP Primary Palembang Ilir Barat. The research was conducted by using field research method and library research method with interview technique. The finding shows that the implementation of the tax amnesty program at KPP Pratama Palembang Ilir Barat has been conducted according to the procedure, and there was no violation of law and regulation No. SE-30/PJ/2016. The implementation of the tax amnesty program that has yet to be disclosed at KPP Pratama Palembang Ilir Barat has been also conducted according to the procedure as regulated by the law. However, the implementation of this program has not been conducted optimally due to some problems that were experienced by A. R. in comparing the data of the tax amnesty participants' assets. In implementing the tax amnesty policy, KPP Pratama Palembang Ilir Barat has undertaken it according to the procedure and the law. However, there were some problems and weaknesses that could have been improved.

Keywords: *Supervision, Tax Amnesty, Additional Assets*