Abstrak

Pemblokiran rekening penanggung pajak dilakukan dengan tujuan agar tidak terjadi perubahan apapun selain penambahan jumlah atau nilai pada harta kekayaan milik penanggung pajak yang tersimpan di bank. Tindakan pemblokiran diharapkan dapat melunasi utang pajak serta biaya penagihan dengan cara memindahbukukan saldo di rekening penanggung pajak ke rekening kas negara. Penelitian ini bertujuan untuk mengetahui tata cara pelaksanaan penagihan pajak, realisasi serta kontribusi pencairan piutang pajak melalui tindakan pemblokiran, dan kendala yang dihadapi dalam pelaksanaan pemblokiran rekening. Metode yang digunakan pada penelitian ini adalah metode penelitian kepustakaan melalui literatur serta peraturan perundang-undangan, metode penelitian dokumentasi berupa penelusuran pada data-data milik KPP Pratama Bandung Cibeunying, dan metode penelitian lapangan berdasarkan wawancara yang dilakukan pada jurusita dan Kepala Seksi P3 KPP Pratama Bandung Cibeunying. Berdasarkan penelitian yang telah dilakukan dapat disimpulkan bahwa pelaksanaan pemblokiran rekening di KPP Pratama Bandung Cibeunying dalam tiga tahun terakhir, selalu memenuhi target. Namun, praktik pemblokiran rekening yang berlandaskan PMK Nomor 189/PMK.03/2020 memiliki kontribusi pencairan “sangat kurang” terhadap pencairan piutang secara keseluruhan. Selain itu, terdapat beberapa kendala yang dialami KPP Pratama Bandung Cibeunying dalam pelaksanaan pemblokiran rekening diantaranya adalah keterbatasan informasi, jumlah saldo rekening yang tidak pasti, praktik pemblokiran yang tidak dilakukan secara “seketika”, dan pihak ketiga yang seringkali keberatan untuk menjadi saksi.

Kata kunci: Pajak, Pemblokiran, Rekening

Abstract

Blocking the tax insurer's account is carried out with the aim that there will be no changes other than the addition of the amount or value to the tax insurer's assets stored in the bank. The blocking action is expected to pay off tax debts and collection costs by transferring the balance in the tax insurer's account to the state treasury account. This study aims to determine the procedures for implementing tax collection, the realization and contribution of disbursement of tax receivables through blocking actions, and the obstacles faced in the implementation of account blocking. The methods used in this study are literature research methods through literature and laws and regulations, documentation research methods in the form of tracing data belonging to KPP Pratama Bandung Cibeunying, and field research methods based on interviews conducted with bailiffs and Head of P3 Section of KPP Pratama Bandung Cibeunying. Based on the research that has been carried out, it can be concluded that the implementation of account blocking at KPP Pratama Bandung Cibeunying in the last three years, has always met the target. However, the practice of blocking accounts based on PMK Number 189 / PMK.03 / 2020 has a "very insufficient" disbursement contribution to the overall disbursement of receivables. In addition, there are several obstacles experienced by KPP Pratama Bandung Cibeunying in the implementation of account blocking including limited information, an uncertain amount of account balance, blocking practices that are not carried out "instantly", and third parties who often object to being witnesses.

Keywords: Tax, Blocking, Bank account