

ABSTRAK

Penelitian ini dilakukan dengan tujuan melakukan peninjauan atas pelaksanaan surat ketetapan pajak untuk mengetahui telah sesuai prosedur atau belum. Dasar hukum yang digunakan adalah Peraturan MENKEU RI No. 145/PMK.03/2012 mengenai Tata Cara Penerbitan Surat Ketetapan Pajak dan Surat Tagihan Pajak. Berdasarkan peraturan ini, dapat diketahui bahwasannya SKP berfungsi sebagai sarana untuk menagih kekurangan pajak, mengembalikan jika ada kelebihan membayar pajak, menginformasikan jumlah pajak terutang, mengenakan sanksi administrasi perpajakan, serta menagih pajak. Metode penelitian yang digunakan adalah Metode wawancara dan Studi Kepustakaan. Hasil dari penelitian ini mendapati bahwa tingkat kepatuhan pajak berfluktuatif walaupun telah diterbitkan SKP yang mana berarti bahwasannya tingkat kepatuhan pajak tidak dipengaruhi atau kecil dipengaruhi oleh adanya SKP setiap tahunnya.

Kata kunci: *Surat Ketetapan Pajak, Wajib Pajak, Jenis Pajak, Alur Penerbitan.*

This research was conducted with the aim of conducting a review of the **implementation** of the tax decree to find out whether it was in accordance with the procedure or not. The legal basis used is the Regulation of the Minister of Finance of the Republic of Indonesia No. 145/PMK.03/2012 concerning Procedures for Issuing Tax Assessment Letters and Tax Collection Letters. Based on this regulation, it can be known that the SKP serves as a means to collect tax shortfalls, return if there is an overpayment of taxes, inform the amount of taxes owed, impose tax administrative sanctions, as well as collect taxes. The research methods used are interview methods and literature studies. The results of this study found that the level of tax compliance is volatile even though the SKP has been issued, which means that the level of tax compliance is not affected or is slightly influenced by the existence of skp every year.

Keywords: *Tax Determination Letter, Taxpayer, Tax Type, Issuance Flow*