

Abstrak

Penelitian ini bertujuan untuk mengetahui pedoman pelaksanaan penagihan pajak dan menjelaskan alur penagihan pajak di Badan Pendapatan Daerah Provinsi Kalimantan Timur. Selain itu, penelitian ini juga mengetahui implementasi penagihan pajak yang terlaksana di Bapenda Kaltim serta memberikan saran dan alternatif yang perlu dipertimbangkan oleh Pemerintah Provinsi Kalimantan Timur. Penelitian ini menggunakan pendekatan kualitatif dengan studi analisis penelitian lapangan. Pengumpulan data dilakukan dengan metode kepustakaan serta mewawancarai beberapa narasumber yang kompeten di bidang penagihan pajak. Penelitian ini menunjukkan penagihan pajak di Bapenda Kaltim berpedoman pada Peraturan Gubernur per jenis pajak yang perlu untuk diharmonisasikan menjadi peraturan yang jelas dan konsisten, yaitu Harmonisasi Peraturan Perpajakan. Secara garis besar, pelaksanaan penagihan pajak di Bapenda Kaltim sudah cukup baik dengan terbitnya Surat Tagihan Pajak Daerah. Namun, tidak adanya juru sita pajak mengakibatkan tidak adanya penerbitan Surat Paksa kepada wajib pajak yang memiliki tagihan pajak yang telah melewati jangka waktu. Penetapan Peraturan Daerah dan turunannya terkait penagihan pajak, pendidikan dan pelatihan juru sita pajak, dan berpedoman pada Peraturan Menteri Keuangan Nomor 207 tahun 2018 tentang Pedoman Penagihan dan Pemeriksaan Pajak Daerah agar menjadi pertimbangan Pemprov Kaltim sehingga penagihan dan penerimaan pajak daerah Kalimantan Timur lebih maksimal.

Kata kunci: Implementasi, Penagihan Pajak Daerah, Juru Sita Pajak

Abstract

This study aims to determine the guidelines for implementing tax collection and explain the flow of tax collection at the Regional Revenue Agency of East Kalimantan Province. In addition, this study also knows the implementation of tax collection carried out in Bapenda East Kalimantan and provides suggestions and alternatives that need to be considered by the East Kalimantan Provincial Government. This research uses a qualitative approach with field research analysis studies. Data collection was carried out using the literature method and interviewing several competent resource persons in the field of tax collection. This research shows that tax collection in Bapenda East Kalimantan is guided by the Governor's Regulation per type of tax that needs to be harmonized into clear and consistent regulations, namely Harmonization of Tax Regulations. Research outline, the implementation of tax collection in Bapenda East Kalimantan is quite good with the issuance of Regional Tax Bills. However, the absence of a tax bailiff results in the absence of issuance of Forced Letters to taxpayers who have tax bills that have passed the time period. Determination of Regional Regulations and their derivatives related to tax collection, education and training of tax bailiffs, and guided by Minister of Finance Regulation Number 207 of 2018 concerning Guidelines for Regional Tax Collection and Audit to be considered by the East Kalimantan Provincial Government so that tax collection and tax revenue are maximized.

Keywords: Implementation, Local Tax Collection, Tax Bailiff