

ABSTRAK

Berdasarkan Laporan Keuangan Pemerintah Pusat (LKPP) BPK RI saldo piutang pajak terus meningkat dan masih menjadi temuan BPK RI setiap tahunnya. Piutang pajak mempunyai dampak besar terhadap penerimaan pajak. Ketika piutang pajak dibayar oleh Wajib Pajak maka akan menjadi penerimaan pajak, sehingga untuk mengurangi piutang pajak dilakukan tindakan penagihan pajak terhadap Wajib Pajak yang memiliki utang pajak. Penelitian ini bertujuan untuk mengetahui proses dan praktik pelaksanaan penagihan pajak berdasarkan aturan pajak yang berlaku di Kantor Pelayanan Pajak Pratama Pondok Aren. Tujuan selanjutnya, untuk menelusuri temuan BPK RI di KPP Pratama Pondok Aren dan untuk mengetahui kendala dalam pelaksanaan penagihan pajak di KPP Pratama Pondok Aren. Metode yang digunakan dalam penelitian ini adalah metode studi pustaka dan studi lapangan dan wawancara. Hasil dari penelitian ini menunjukkan bahwa proses penagihan pajak di KPP Pratama Pondok Aren sudah selaras dengan peraturan yang berlaku. Adapun beberapa temuan BPK di KPP Pratama Pondok aren terkait piutang pajak sejalan dengan Temuan BPK RI. Namun realisasi pencairan piutang pajak dengan tindakan penagihan di KPP Pratama Pondok Aren masih tergolong tidak efektif, hal ini dapat terjadi karena adanya hambatan-hambatan pada saat penagihan pajak.

Kata kunci: Piutang pajak, Penagihan pajak, Temuan BPK, Realisasi pencairan

ABSTRACT

Based on the Central Government Financial Statements (LKPP) BPK RI, the balance of tax receivables continues to increase and is still a BPK RI finding every year. Tax receivables have a major impact on tax revenues. When tax receivables are paid by taxpayers, they will become tax revenue, so that in order to reduce tax receivables, tax collection measures are taken against taxpayers who have tax debts. This study aims to determine the process and practice of implementing tax collection based on the applicable tax rules at the Pondok Aren Primary Tax Service Office. The next objective is to explore the findings of BPK RI at KPP Pratama Pondok Aren and to find out the obstacles in implementing tax collection at KPP Pratama Pondok Aren. The method used in this research is the method of literature study and field study and interviews. The results of this study indicate that the tax collection process at KPP Pratama Pondok Aren is in line with applicable regulations. As for some of the BPK findings at KPP Pratama Pondok Aren related to tax receivables, they are in line with the findings of the BPK RI. However, the realization of the disbursement of tax receivables by collection actions at KPP Pratama Pondok aren is still classified as ineffective, this can occur due to obstacles at the time of tax collection.

Keywords: Tax receivables, tax collection, BPK findings, disbursement realization