

## **Abstrak**

Pandemi COVID-19 yang melanda Indonesia sejak Maret 2020 mengakibatkan proses pemeriksaan pajak terhambat. Pemeriksaan pajak penting dilakukan untuk menguji kepatuhan pemenuhan kewajiban perpajakan wajib pajak, terutama di Indonesia yang menganut sistem *self-assessment*. Tujuan dari penulisan karya tulis ini adalah untuk mengetahui pelaksanaan pemeriksaan pajak di KPP Pratama Tebet sebelum dan selama adanya pandemi COVID-19, mengetahui perbedaan utama pelaksanaan pemeriksaan pajak sebelum dan selama pandemi COVID-19, serta kesesuaian pelaksanaan pemeriksaan pajak pada masa pandemi COVID-19 terhadap ketentuan dan peraturan yang berlaku. Metode penelitian yang dilakukan adalah metode kualitatif. Data yang digunakan adalah data primer yang diperoleh dari hasil wawancara dengan ketua tim pemeriksaan pajak di KPP Pratama Tebet dan data sekunder yang diperoleh dari hasil studi pustaka yang dilakukan oleh penulis. Berdasarkan analisis yang telah dilakukan, proses pemeriksaan pajak sebelum pandemi COVID-19 dan selama pandemi COVID-19 tidak memiliki perbedaan yang signifikan. Selama pandemi COVID-19 proses pemeriksaan pajak di KPP Pratama Tebet sebagian besar dilaksanakan secara daring dan telah sesuai dengan peraturan perundang-undangan yang berlaku.

Kata kunci: audit kepatuhan, prosedur pemeriksaan pajak, pandemi COVID-19, KPP Pratama Tebet

## ***Abstract***

*The COVID-19 pandemic that has hit Indonesia since March 2020 has hampered the inspection process. Tax audits are important to do to test compliance with the fulfillment of taxpayers' tax obligations, especially in Indonesia, which implements a self-assessment system. The purpose of writing this paper is to find out the implementation of tax audits at KPP Pratama Tebet before and during the COVID-19 pandemic, to find out the main differences in the implementation of tax audits before and during the COVID-19 pandemic, as well as the suitability of implementing tax audits during the COVID-19 pandemic to the applicable rules and regulations. The research method used is a qualitative method. The data used are primary data obtained from interviews with the head of the tax audit team from KPP Pratama Tebet and secondary data obtained from the results of a literature study conducted by the author. Based on the analysis that has been carried out, the tax audit process before the COVID-19 pandemic and during the COVID-19 pandemic did not have a significant difference. During the COVID-19 pandemic, the tax audit process at KPP Pratama Tebet was mostly carried out online and in accordance with applicable laws and regulations.*

*Keywords: compliance audit, tax audit procedures, COVID-19 pandemic, KPP Pratama Tebet*