

## **Efektivitas Penyelesaian Permohonan Keberatan dan Non-Keberatan Pajak Pada Kantor Wilayah DJP Daerah Istimewa Yogyakarta**

### **Abstrak**

**Tujuan** – Penelitian ini bertujuan untuk menganalisis efektivitas penyelesaian permohonan keberatan dan non-keberatan pajak di Kanwil DJP Daerah Istimewa Yogyakarta (DIY)

**Desain/Methodologi/Pendekatan** - Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus di Kanwil DJP DIY. Data primer diperoleh melalui wawancara terhadap petugas pajak di Bidang Keberatan dan Banding. Data sekunder diperoleh dari laporan kinerja DJP, data penyelesaian keberatan dan non-keberatan, serta data tingkat kemenangan banding dan gugatan periode 2019-2024.

**Batasan/Implikasi** - Penelitian ini dibatasi pada proses penyelesaian permohonan keberatan pajak Pasal 25 UU KUP dan permohonan non-keberatan pajak Pasal 36 ayat (1) UU KUP pada Kanwil DJP DIY. Penelitian menggunakan teori efektivitas Campbell sebagai pedoman dalam melakukan pengukuran efektivitas penyelesaian permohonan keberatan dan non-keberatan

**Originalitas/Nilai** –Penelitian ini menganalisis efektivitas penyelesaian permohonan keberatan dan non-keberatan pajak dengan pendekatan teori efektivitas Campbell. Selain itu, penelitian ini menitikberatkan pada sudut pandang DJP, yaitu penelaah keberatan di lingkungan Kanwil DJP DIY, serta memanfaatkan pendekatan PDCA untuk mengukur kepuasan pegawai terhadap sistem yang ada. Hasil penelitian ini tidak hanya memperkaya kajian akademik di bidang administrasi pajak, tetapi juga dapat menjadi dasar rekomendasi kebijakan bagi DJP dalam meningkatkan kualitas penyelesaian permohonan keberatan dan non-keberatan, baik dari sisi efisiensi operasional maupun akurasi substansi hukum.

**Kata Kunci:** Keberatan Pajak, Non-Keberatan Pajak, Efektivitas, Campbell, DJP, Kanwil DJP DIY, sengketa pajak.

## **The Effectiveness of Tax Objection and Non-Objection Request Resolution at the Regional Office of the Directorate General of Taxes in the Special Region of Yogyakarta**

### **Abstract**

**Purpose** – This study aims to analyze the effectiveness of resolving tax objection and non-objection requests at the Regional Office of the Directorate General of Taxes (DJP) in the Special Region of Yogyakarta (DIY).

**Design/Methodology/Approach** – This research employed a qualitative approach with a case study method at the DJP Regional Office of DIY. Primary data was obtained through interviews with tax officers in the Objection and Appeal Division. Secondary data was collected from DJP performance reports, data on the resolution performance of objection and non-objection requests at Kanwil DJP DIY, as well as data on the win rate of appeals and lawsuits at Kanwil DJP DIY for the 2019-2024 period.

**Limitations/Implications** – This study is limited to the resolution process of tax objection requests under Article 25 of the General Tax Provisions (KUP) Law and non-objection requests under Article 36 section (1) of the KUP Law at the DJP Regional Office of DIY. The researcher applied Campbell's effectiveness theory as a guideline for measuring the effectiveness of resolving objection and non-objection requests.

**Originality/Value** – This study analyzes the effectiveness of resolving tax objection and non-objection requests using Campbell's effectiveness theory. Additionally, it emphasizes the perspective of the DJP, specifically the objection reviewers within the DJP Regional Office of DIY, and employs the PDCA (Plan-Do-Check-Act) approach to measure employee satisfaction with the existing system. The findings do not only enrich academic discourse in tax administration but also serve as a basis for policy recommendations for the DJP to improve the quality of resolving objection and non-objection requests, both in terms of operational efficiency and legal substance accuracy.

**Keywords:** Tax Objection, Non-Objection, Effectiveness, Campbell, DJP, DJP Regional Office DIY, Tax Dispute.