

**ANALISIS FAKTOR-FAKTOR PENYEBAB
DIREKTORAT JENDERAL PAJAK BELUM MENERAPKAN
BANTUAN PENAGIHAN PAJAK BERDASARKAN
PERSETUJUAN PENGHINDARAN PAJAK BERGANDA (P3B)**

Intisari

Penelitian ini bertujuan untuk menganalisis faktor-faktor penyebab Direktorat Jenderal Pajak belum melakukan permintaan bantuan penagihan pajak dengan negara mitra P3B dalam aspek regulasi, sumber daya manusia, teknologi informasi, proses bisnis, dan struktur organisasi. Penelitian ini menggunakan pendekatan kualitatif melalui strategi studi kasus. Pengumpulan data dilakukan melalui wawancara dan analisis dokumen. Teknik analisis data menggunakan model interaktif Miles dan Huberman.

Hasil penelitian menyimpulkan bahwa faktor-faktor penyebab Direktorat Jenderal Pajak belum menerapkan bantuan penagihan pajak ialah jumlah negara mitra untuk melakukan bantuan penagihan pajak masih sedikit, cakupan pasal bantuan penagihan masih terbatas, dan belum diatur di dalam undang-undang domestik. Selain itu, pemahaman pegawai mengenai bantuan penagihan pajak masih kurang dan persepsi pegawai bahwa penagihan piutang pajak atas pembayar pajak asing merupakan hal yang sulit dilakukan. Lebih lanjut, penelitian ini menemukan bahwa Direktorat Jenderal Pajak belum memiliki sistem informasi untuk melakukan bantuan penagihan pajak dengan negara mitra dan kekurangan data aset pembayar pajak yang berada di luar negeri. Selain itu, prosedur pelaksanaan bantuan penagihan ke dalam negeri masih bersifat penagihan pasif dan belum diatur mekanisme pelunasan piutang serta sosialisasi mengenai bantuan penagihan pajak kepada unit kerja Direktorat Jenderal Pajak masih kurang.

Kata kunci: bantuan penagihan pajak, persetujuan penghindaran pajak berganda, piutang pajak, negara mitra, Direktorat Jenderal Pajak.

***ANALYSIS OF THE FACTORS WHICH PREVENT
THE DIRECTORATE GENERAL OF TAXES FROM IMPLEMENTING
ASSISTANCE IN TAX COLLECTION BASED ON TAX TREATY***

Abstract

This study analyzes the factors which prevent the Directorate General of Taxes from implementing assistance in tax collection based on tax treaty in terms of regulation, human resource, information technology, business processes, and organizational structure aspects. This study uses a qualitative methodology through a case study approach. The data collection is conducted by means of interviews and document analysis. The data analysis technique used is the Miles and Huberman interactive model.

This study finds that the factors which prevent the Directorate General of Taxes from implementing assistance in tax collection are the fact that the number of contracting states is still small; that the scope of collection assistance article is limited; and that it hasn't been regulated in domestic regulation. Moreover, employees' understanding about tax collection assistance is still limited; and there is a perception that collecting tax claim from foreign taxpayers is something difficult to do. Additionally, this study reveals that the Directorate General of Taxes doesn't have an information system to conduct assistance in tax collection; and it lacks data of taxpayers' assets located overseas. Besides, the procedures of inbound assistance in tax collection is still in the form of passive collection; there hasn't been any mechanism of claim payment applied; and socialization of tax collection assistance for Directorate General of Taxes work unit is still short.

Keywords: assistance in tax collection, tax treaty, contracting states, tax claim, Directorate General of Taxes.