

Joint Audit Ditjen Pajak dan Ditjen Bea dan Cukai: Analisis Faktor-Faktor Pemampu Kerja Sama dan Pertukaran Informasi

INTISARI

Penelitian ini menganalisis kerja sama dan pertukaran informasi dalam bentuk *Joint Audit* Ditjen Pajak (DJP) dan Ditjen Bea dan Cukai (DJBC). Analisis dilakukan dengan menelusuri faktor-faktor pemampu kerja sama dan pertukaran informasi otoritas pajak dan pabean di *joint audit* DJP-DJBC. Faktor pemampu tersebut dirumuskan oleh *World Customs Organization* (WCO). Penelitian ini dilakukan dengan metode kualitatif melalui pendekatan studi kasus. Instrumen penelitian yaitu wawancara dan penelaahan dokumen.

Hasil penelitian menunjukkan bahwa kerja sama dan pertukaran informasi di *Joint Audit* DJP-DJBC belum optimal. Terjadi perbedaan waktu antara dua proses di *Joint Audit* DJP-DJBC (pemeriksaan pajak dan audit bea cukai). Kerja sama hanya sekedar saling mendukung kebutuhan data dan belum mengerjakan proses audit yang terintegrasi. Ada beberapa kondisi positif *Joint Audit* DJP-DJBC yaitu kuatnya komitmen eksekutif dengan menjadikan keberhasilannya sebagai salah satu indikator kinerja utama Kementerian Keuangan; perlindungan hukum *Joint Audit* dan pertukaran informasi DJP-DJBC dengan Keputusan Menteri Keuangan; tata kelola oleh tim kerja tersendiri; dan adanya pemanfaatan pertukaran informasi otomatis DJP-DJBC dengan *data analytics*. Kendala krusial pada *Joint Audit* DJP-DJBC yaitu belum selarasnya peraturan tata cara pemeriksaan pajak dan audit bea cukai, serta peraturan nilai pabean dan harga transfer; belum cukupnya jumlah SDM yang berdedikasi penuh; belum tersentralisasi tempat bersama; belum adanya *Standard Operating Procedures* untuk tim pelaksana; dan belum mendalamnya pemahaman antarpihak.

Kata kunci: *joint audit* pajak-bea cukai, kerja sama pajak-bea cukai, pertukaran informasi pajak-bea cukai, nilai pabean, harga transfer.

Joint Audit between The Directorate General of Taxes and The Directorate General of Customs and Excises in Indonesia: The Analysis of Enablers for Cooperation and Information Exchange

ABSTRACT

This study analyzes the cooperation and the exchanging of information between Directorate General of Taxes (DGT) and Directorate General of Customs and Excises (DGCE) in Indonesia in the form of Joint Audit. The analysis's done by tracing the enabling factors for the cooperation and the exchanging of information between tax and customs authorities at the implementation of DGT-DGCE joint audit. The enabling factors have been formulated by World Customs Organization (WCO). This research uses a qualitative method through a case study approach and it's instruments are interviews and document reviews.

This study's results show that the cooperation and the exchanging of information in DGT-DGCE joint audit are not optimal yet. There is a time lag between two processes in DGT-DGCE joint audit (tax audits and customs-excises audits). The cooperation is only mutually supportive of data needs and has not yet reached the integrative joint audit process. There are several positives things in DGT-DGCE joint audit i.e. strong executive commitment through making it's progress as one of Indonesian Ministry of Finance (MoF)'s key performance indicators; the issuance MoF's decree as legislative measure in joint audit and information exchange DGT-DGCE; the governance process through DGT-DGCE joint audit special forces team; and the utilization of DGT-DGCE automatic exchange of information with data analytics. Crucial constraints on DJP-DJBC Joint Audit are the lack of harmony of tax and customs-excises audit procedural rules as well as customs value and transfer prices regulations; insufficient number of fully dedicated human resources; uncentralized colocation; no detail of Standard Operating Procedures for the implementing team; and the lack of deep cross-sectoral understanding.

Keywords: tax-customs joint audit, tax-customs cooperation, tax-customs information exchange, customs valuation, transfer pricing