

INTISARI

Penelitian ini bertujuan untuk mengevaluasi dan mengidentifikasi fenomena yang ada dalam proses penyelesaian permohonan pengurangan atau penghapusan sanksi administrasi pajak Kanwil DJP Jawa Tengah I serta membantu mengurangi permasalahan dari proses penyelesaian permohonan pengurangan atau penghapusan sanksi administrasi pajak sebagai perbaikan kinerja di Bidang Keberatan, Banding dan Pengurangan Kanwil DJP Jawa Tengah I.

Penelitian ini bersifat deskriptif kualitatif, pengumpulan data dilakukan melalui observasi dan wawancara untuk mengetahui kekurangan dan kendala yang dihadapi saat proses penyelesaian permohonan pengurangan atau penghapusan sanksi administrasi pajak. Data yang diperoleh melalui observasi dan wawancara dikumpulkan, disusun dan diklarifikasi untuk memperoleh penilaian mengenai kekurangan dan kendala yang dihadapi saat proses penyelesaian permohonan pengurangan atau penghapusan sanksi administrasi pajak.

Berdasarkan hasil analisis data dan evaluasi yang dilakukan maka didapatkan hasil bahwa proses penyelesaian permohonan pengurangan atau penghapusan sanksi administrasi pajak di Kanwil DJP Jawa Tengah I masih mengalami beberapa masalah yaitu tidak terpenuhinya jangka waktu yang telah ditetapkan dalam peraturan, kesalahan dalam penginputan data, dan tidak dilakukannya salah satu proses oleh Penelaah Keberatan. Hasil analisis dan evaluasi menunjukkan bahwa diperlukan ketelitian dalam proses penyelesaian permohonan pengurangan atau penghapusan sanksi administrasi pajak.

Kata Kunci : Kanwil DJP Jateng I, Keberatan Banding dan Pengurangan, Proses penyelesaian permohonan pengurangan dan penghapusan sanksi administrasi pajak.

ABSTRACT

This research aims to performance evaluate and identify of reduction or elimination of tax administrative sanction request settlement at Regional Office DJP Central Java I. The research help reduce the problem of the performance of reduction or elimination of tax administrative sanction request settlement as improved performance in the field of Objections, Appeals and Reduction Regional Office DJP Central Java I.

This is a descriptive qualitative research, data are collected through observation and interviews to determine the shortcomings and obstacles encountered during the performance of reduction or elimination of tax administrative sanction request settlement. The data obtained through observation and interviews collected, organized and clarified to obtain an assessment of the shortcomings and obstacles encountered during the checkout process request for reduction or elimination of tax administrative sanction.

Based on the results of data analysis and evaluation conducted then showed that the performance of reduction or elimination of tax administrative sanction request settlement at Regional Office DJP Central Java I still have some problems, non-fulfillment of the time period specified in the regulations, errors in inputting data, and not does one process by the reviewers Objection. The results of the analysis and evaluation show that the required accuracy in the process of resolving the petition reduction or elimination of tax administrative sanction.

Keywords: Regional Office DJP Central Java I, Objection Appeal and Reduction, Process completion petition reduction and elimination of the tax administrative sanction.