



INTISARI

EFEKTIVITAS PELAKSANAAN SURAT PAKSA DALAM PENAGIHAN TUNGGAKAN PAJAK DI PROVINSI JAWA TENGAH

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Penelitian dalam penulisan hukum ini dilakukan untuk mengetahui pengaruh adanya pelaksanaan surat paksa terhadap pembayaran pajak terutang di Jawa Tengah.

Penulisan hukum ini menggunakan penelitian yang bersifat empiris. Bahan penelitian yang digunakan dalam penelitian ini adalah data primer dan data sekunder, dimana data sekunder tersebut terdiri dari bahan hukum primer, hukum sekunder, dan bahan hukum tersier. Cara yang digunakan untuk mengumpulkan bahan penelitian tersebut adalah studi pustaka dan wawancara kepada narasumber. Analisis dalam penelitian ini bersifat deskriptif, dengan pendekatan perundang-undangan (*statute approach*) dan asas-asas hukum.

Terhadap hasil penelitian dan pembahasan dalam penulisan hukum ini diperoleh kesimpulan yaitu adanya pengaruh pelaksanaan penagihan pajak dengan surat paksa untuk mengatasi permasalahan peningkatan penunggakan pajak pada tahun 2014 hingga 2016 yang terjadi di Jawa Tengah, walaupun pengaruh pelaksanaan surat paksa tersebut kurang maksimal terhadap penerimaan pajak di Jawa Tengah. Kurang maksimalnya hasil penerimaan pajak yang diperoleh karena kondisi pelaksanaan penagihan pajak yang mengalami beberapa kendala yang kebanyakan diakibatkan oleh wajib pajak itu sendiri.

Kata Kunci: Penagihan Pajak dengan Surat Paksa, Efektivitas Pelaksanaan Surat Paksa dan Tunggal Pajak

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ABSTRACT

***THE EFFECTIVENESS OF TAX COLLECTION WITH DISTRESS
WARRANTS IMPACT IN CENTRAL JAVA PROVINCE***

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Research in the warrant of payment law is conducted to find out the impact of a distress warrant to the tax compliance , specifically, in paying tax arrears in central Java.

The creation of this law was based on an empirical research. In this research both primary data and secondary data were used, where the primary data itself is composed of primary law, secondary law and tertiary law. The method used in the research were literature reviews and interviews with various interviewees. The analysis in this research is descriptive, with proper statute approach and the principle of law.

After research and various discussions of the warrant of payment law, one conclusions were obtained. The effect of tax collection with a distress warrant to alleviate the rise of tax arrears between 2014 and 2016 in central Java, despite the fact that its limited impact to tax compliance in central Java. The limited impact of tax compliance rate that's obtained by applying for distress warrants between 2014 and 2016 in central Java has caused a drastic drop in tax income by local government in the form of tax arrears made by taxpayers. The drop in tax income is also caused by the various issues suffered by central java's "Dirjen Pajak" (government tax institution) as an agent in conducting the distress warrant itself by forcibly collecting tax arrears, which by large is caused by the taxpayers themselves. As a result, force tax collecting by a distress warrant in central Java is deemed ineffective in raising tax compliance by taxpayers.

Keywords: Tax arrears, Forced tax Collection, The Effectiveness of Distress warrant.

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