

## **ABSTRAK**

### **PENGHAPUSAN SANKSI ADMINISTRASI BERUPA BUNGA PAJAK PADA KANTOR PELAYANAN PAJAK PRATAMA KEDATON BANDAR LAMPUNG**

**OLEH  
DELA NUNGKI SURAS**

Usaha untuk peningkatan penerimaan di sektor pajak, pemerintah melalui Direktorat Jenderal Pajak terus melaksanakan terobosan guna mengoptimalkan penerimaan Negara. Dalam Peraturan Menteri Keuangan No.29/PMK.03/2015 tentang Penghapusan Sanksi Administrasi yaitu untuk mendorong Wajib Pajak untuk melunasi utang pajaknya, Sanksi perpajakan dikenakan kepada wajib pajak yang tidak melaksanakan kewajibannya membayarkan pajak, kewajiban membayar pajak ini telah diatur dalam Pasal 4 ayat (1) Undang-Undang tentang Ketentuan Umum dan Tata Cara Perpajakan.

Permasalahan dalam penelitian: (1) Bagaimanakah Pengaturan kebijakan penghapusan sanksi administrasi berupa Bunga Pajak Pada Kantor Pelayanan Pajak Pratama Kedaton Bandar Lampung? (2) Bagaimanakah Pelaksanaan penghapusan sanksi administrasi Berupa Bunga Pajak Pada Kantor Pelayanan Pajak Pratama Kedaton Bandar Lampung?

Penelitian ini menggunakan pendekatan hukum normatif dan empiris. Jenis data yaitu data primer dan data sekunder yang dikumpulkan dengan Wawancara dan dokumentasi Analisis data menggunakan Analisis deskriptif kualitatif.

Hasil penelitian menunjukkan:(1) Peraturanya yaitu Pada Pasal 1 ayat (1),(2),(3) Peraturan Menteri Keuangan No.29/PMK.03/2015 yaitu Sanksi yang dapat dihapuskan meliputi sanksi administrasi berupa bunga,denda dan kenaikan. Sanksi yang dihapuskan yaitu sebesar 2% perbulan yang terbit karena utang pajak tidak atau kurang bayar, Dalam terpenuhinya penghapusan sanksi pajak, ada utang pajak yang harus di bayar adalah jumlah pajak saat jatuh tempo pelunasan. (2) Pelaksanaan dalam Penghapusan Sanksi Administrasi ini adalah Wajib Pajak yang memiliki Utang Pajak berhak mendapatkan Penghapusan Sanksi yang berlaku pada tanggal 1 januari 2015 sampai 1 januari 2016. Data Wajib Pajak yang memohon melakukan Penghapusan Sanksi di Kantor Pelayanan Pajak Pratama Kedaton Sebesar (558) dan Wajib Pajak yang memohon dihapuskan Sanksinya semua diterima oleh Direktorat Jenderal Pajak.

**Kata Kunci : Penghapusan sanksi administrasi, bunga pajak, pajak penghasilan.**

## **ABSTRACT**

### **THE ABOLITION OF ADMINISTRATIVE SANCTION IN FORM OF TAX INTEREST AT SMALL TAX OFFICE OF KEDATON BANDAR LAMPUNG**

**BY  
DELA NUNGKI SURAS**

In an effort to increase the regional revenue in tax sector, the government through the Directorate General of Taxation has continued to implement a breakthrough in order to optimize the regional revenue. According to the Regulation of Minister of Finance No.29/PMK.03/2015 on the Abolition of Administrative Sanctions, the Taxpayers have to pay off their tax debts. The tax penalties are imposed to taxpayers who do not carry out their obligations to pay taxes, as has been regulated in Article 4 paragraph (1) of Law on General Provisions and Tax Procedures. The problems in the research are listed as follows: (1) How is the regulation in the abolition of administrative sanctions in the Small Tax Office of Kedaton Bandar Lampung? (2) How is the implementation in the abolition of administrative sanctions in form of tax interest in the Small Tax Office of Kedaton Bandar Lampung?

This research used normative and empirical legal approaches. The data sources consisted of primary data and secondary data which were collected through interview and documentation. The data analyzed using qualitative descriptive analysis.

The results of the research indicated that: (1) the regulation in article 1 paragraph (1),(2),(3) the regulation of the Minister of Finance No.29/pmk.03/2015) among sanctions which can be deducted or abolished were administrative sanctions in form of tax interest, penalty, and in crement due to the faults of tax payers. The sanctions were abolished at 2% per month due to tax debt not or underpayment. In the fulfillment of the abolition of tax penalties, there was a tax debt that must be paid, that was the amount of tax of the due date repayment. (2) The implementation in the abolition of administrative sanctions stated that a taxpayer who has a Tax Debt entitled to the Abolition of Sanctions would be effective started from January 1, 2015 to January 1, 2016. There were as many as (558) taxpayers applied for the Abolition of Sanctions in the Small Tax Office of Kedaton, and all the requests were accepted by the Directorate General of Taxation.

Keywords: abolition of administrative sanctions, tax interest, income tax.