

ABSTRACT

SUBMISSION TAX OBJECTION BY THE INCOME TAXPAYER AND IMPOSITION OF FINE SANCTION

(Study At Office Of Tax Service Pratama Kedaton Bandar Lampung)

By

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Issuance of tax assessment letters raises a crucial problem between taxpayers and tax officers due to differences of opinion between the taxpayer with the tax officer in determining the amount of tax, it causes the taxpayer to file an objection if they feel less or dissatisfied with a tax assessment imposed on him in accordance with Law Number 16 Year 2009 Concerning General Provisions and Procedures of Taxation. Lack of people's awareness and compliance in reporting and paying taxes causes taxpayers to be subject to administrative sanctions in the form of fines.

The problems in the research are listed as follows : 1) How is the implementation of the submission tax objections by the Income Taxpayer against the tax assessment and the imposition of a fine sanction? 2) What are the inhibiting factors of the Income Taxpayer in submission tax objections and imposition of fine sanction?. His 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) Implementation of the submission tax objections in KPP Pratama Kedaton already in accordance with Law Number 16 Year 2009 Concerning General Provisions and Procedures of Taxation. Income Taxpayers who submission object most corporate income taxpayers. Submission of Objection due to taxpayers are not satisfied with the Tax Assessment Letter issued by the tax officer. Compulsory compliance level is not yet optimal 2) Inhibiting factors are: a) Lack of Tax payer knowledge in submission tax objections , b) Taxpayer does not meet the requirements of submission tax

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objections, c) Procedure of filing that is too long. d) Letter of Objection Request exceeded the time limit specified. e) There is an error system in the imposition of STP and SKPKB sanctions.

Keywords: Tax objections, Income tax, Sanction of fine

ABSTRAK

PENGAJUAN KEBERATAN OLEH WAJIB PAJAK PENGHASILAN DAN PENGENAAN SANKSI DENDA (Studi Di Kantor Pelayanan Pajak Pratama Kedaton Bandar Lampung)

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Diterbitkannya suatu ketetapan pajak menimbulkan permasalahan yang cukup krusial antara wajib pajak dan petugas pajak dikarenakan perbedaan pendapat antara wajib pajak dengan petugas pajak dalam menentukan besarnya pajak, hal tersebut menyebabkan wajib pajak mengajukan keberatan apabila merasa kurang atau tidak puas atas suatu ketetapan pajak yang dikenakan kepadanya sesuai dengan Undang-Undang Nomor 16 Tahun 2009 Tentang Ketentuan Umum dan Tata Cara Perpajakan. Kurangnya kesadaran dan kepatuhan masyarakat dalam melaporkan dan membayar pajak menyebabkan wajib pajak dikenakan sanksi administrasi berupa denda.

Permasalahan dalam penelitian : 1) Bagaimanakah pelaksanaan pengajuan keberatan oleh Wajib Pajak Penghasilan terhadap ketetapan pajak dan pengenaan sanksi denda? 2) Apakah faktor-faktor penghambat Wajib Pajak Penghasilan dalam mengajukan keberatan dan pengenaan sanksi denda?

Penelitian ini menggunakan pendekatan hukum normatif dan empiris. Jenis data yaitu data Primer dan data Sekunder yang dikumpulkan dengan wawancara dan dokumentasi. Analisis data yang digunakan yaitu Analisis deskriptif kualitatif.

Hasil dari penelitian menunjukkan: 1) Pelaksanaan pengajuan keberatan di KPP Kedaton telah sesuai dengan Undang-Undang No.16 Tahun 2009 Tentang Ketentuan Umum dan Tata Cara Perpajakan. Wajib Pajak Penghasilan yang mengajukan keberatan rata-rata wajib pajak penghasilan badan. Adanya Pengajuan Keberatan dikarenakan wajib pajak merasa tidak puas akan Surat Ketetapan Pajak yang diterbitkan oleh petugas pajak. Tingkat kepatuhan wajib pajak di KPP Kedaton Bandar Lampung masih belum optimal. 2) Faktor penghambat wajib pajak yaitu: a) Kurangnya pengetahuan Wajib Pajak dalam pengajuan keberatan, b) Wajib Pajak tidak memenuhi persyaratan pengajuan keberatan, c) Prosedur pengajuan keberatan yang terlalu panjang.

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d) Surat Permohonan Keberatan melewati batas waktu yang telah ditentukan. e) Terjadi eror sistem dalam pengenaan sanksi denda yang menyebabkan keterlambatan penerbitan STP dan SKPKB.

Kata Kunci : Keberatan Pajak , Pajak Penghasilan, Sanksi Denda