

ABSTRACT

THE IMPLEMENTATION OF TAXABLE ASSET CONFISCATION IN SMALL TAX OFFICE OF NATAR, SOUTH LAMPUNG

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A tax is very crucial for a country revenue; yet, it is not easy to collect since there is a big number of taxpayers who do not pay the taxes which results in deferred taxes. In order to reduce the deferment, several impositions are released, like Warning Letter and Distress Warrant; even a repressive action of asset confiscation towards taxpayers who have no good intention to settle their deferred tax as regulated in ACT No. 19 of 2000 under Tax Confiscation through Distress Warrant.

According to the background of the problem above, the research questions were formulated as follows: How is the implementation of taxable asset confiscation in Small Tax Office of Natar, South Lampung; What factors may hinder the implementation of taxable asset confiscation in Small Tax Office of Natar, South Lampung.

The method used in this research was juridical normative and juridical empiric with the data collected from primary and secondary data sources and it was analyzed as descriptive qualitative.

According to the result of the research, it was found that the implementation of taxable asset confiscation was done in some stages: (1) collecting the data of a number of Warning Letter and Distress Warrant which have been delivered to deferred taxpayers, (2) publishing the Confiscation Instruction Letter, (3) executing confiscation in the location of taxable asset by the tax bailiff, and (4) publishing the Revocation Letter of Confiscation. The Small Tax Office of Natar has done the confiscation towards three deferred taxpayers during 2014 by confiscating the deferred taxpayer's bank account and to 1 unit car. The factors that may hamper the implementation of confiscation in the Small Tax Office of Natar were: field factor, lack of human resources, and the wide scope of administrative region where the bailiff also found it difficult.

Keywords: Implementation, Confiscation, Taxable Asset