

Tinjauan Atas Penagihan Pajak Pada Kantor Wilayah Direktorat Jenderal Pajak Jakarta Barat

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Abstak

Prosedur penagihan pajak sangat dibutuhkan dikarenakan pajak masih dianggap beban oleh masyarakat. Sehingga, masyarakat enggan untuk membayarkan pajaknya. Padahal pajak sendiri akan diperoleh masyarakat kembali meskipun secara tidak langsung. Dalam menagihan pajaknya Kantor Wilayah Direktorat Jenderal Pajak Jakarta Barat melaksanakan serangkaian alur pangihan. Salah satunya penagihan melalui Surat Teguran. Surat Teguran disampaikan kepada Wajib Pajak setelah jatuh tempo utang pajak tersebut disampaikan kepada Wajib Pajak melalui jurusita yang telah ditugaskan. Pelaksanaan Praktik Kerja Lapangan bertujuan untuk memberikan pengalaman di dalam kantor dan mengetahui bagaimana prosedur penagihan pajak menggunakan metode yang digunakan di kantor. Kegiatan yang dilakukan selama Praktik Kerja Lapangan adalah wawancara dan observasi di bagian pihak yang terkait dengan penagihan pajak menggunakan penagihan pasif maupun penagihan aktif yang diterapkan oleh Kantor Wilayah Direktorat Jenderal Pajak Jakarta Barat. Manfaat yang didapatkan adalah mengetahui metode penagihan pajak dari kedua metode diatas terkait prosedur yang dilaksanakan.

Kata kunci : Prosedur, Penagihan Pajak, Wajib Pajak

Review of Tax Collection at the Regional Office of the Directorate General of Taxation of West Jakarta

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Abstract

Tax collection procedures are needed because taxes are still considered a burden by the community. So that people are reluctant to pay their taxes. Though the tax itself will be obtained by the community again even though indirectly. Tax collection carried out by the Regional Office of the Directorate General of West Jakarta has several ways. One of them with a letter of rebuke. A letter of reprimand is sent to the taxpayer after the due date of the tax debt is submitted to the taxpayer through the assigned bailiff. The implementation of the Field Work Practice aims to provide experience in the office and find out how the tax collection procedure uses the method used in the office. Activities carried out during Field Work Practices are interviews and observations on the part of parties related to tax collection using passive billing and active billing applied by the Regional Office of the Directorate General of West Jakarta. The benefits obtained are knowing the method of tax collection from the two methods above related to the procedure implemented.

Keywords: Procedure, Tax Collection, Taxpayers