

ABSTRACT

Taxes as one of the spearheads of sources of State revenue must be observed in order to meet the criteria of tax collection is fair and not burdensome. Government efforts to increase state revenues through taxes must be balanced with better service to the community. The purpose of this study is to implement the implementation of tax collection by a letter of force against the taxpayer in the Tax Office Primary Dumai City.

The main problem in this study is how the implementation of the application of tax collection by a forced letter against the taxpayer in the Tax Office Primary Dumai City and what are the obstacles in the application of tax collection by the letter of force against the taxpayer in the Tax Office Primary Dumai City.

The research method used is Observational Research by survey, ie interviews and questionnaires as data gathering tools. In this study the authors conducted direct research on the location of research to obtain data and information related to the research. The nature of descriptive analytical research, which provides an overview of an event that occurred clearly and detailed about the Implementation of Application of Tax Billing With Letter Force Against Tax Payers In Tax Office Primary Dumai City.

Result of research, Implementation of applying of tax collection by forced letter at Primary Tax Office Dumai City done by force letter that is tax of individual and body tax. A letter of force against an individual is notified by the tax authorities to the tax payer, an adult who lives together or works in the place of the taxpayer's business, if the taxpayer concerned can not be found, one of the heirs or who takes care of his estate if the taxpayer has passed away and the inheritance has not been divided, the heirs, if the taxpayer has passed away and the estate has been divided. While the tax body is a letter of force against the body notified by the tax authorities to the board, the head of the representative, the head of the branch, the person in charge, the owner of the capital and the permanent employee in the place of the position or place of business of the body, if the taxpayer can not meet one of the management, , the head of the branch, the responsible person, the owner of capital and the constraints in applying the tax collection by the forced letter of taxpayer compliance ie the amount of the Taxable Party is still lacking, not all tax arrears are followed up by the Forced Letter, Tax collection fee should be proportional to the tax debt to be billed, the level of awareness of taxpayers of individuals or entities are still low, access SIDJP slow and often have errors, SIDJP not able to display data according to the real circumstances, the taxpayer can not be found by the tax authorities and tax authorities difficulty mengidentifikasi object confiscation.

**PELAKSANAAN PENERAPAN PENAGIHAN PAJAK DENGAN SURAT
PAKSA TERHADAP WAJIB PAJAK DI KANTOR PELAYANAN
PAJAK PRATAMA KOTA DUMAI**

TS. HAMBALI

ABSTRAK

Pajak sebagai salah satu ujung tombak sumber penerimaan Negara wajib diperhatikan pelaksanaannya agar memenuhi criteria pemungutan pajak yaitu adil dan tidak memberatkan. Upaya pemerintah untuk meningkatkan pendapatan Negara melalui pajak harus diimbangi dengan pelayanan yang lebih baik kepada masyarakat. Tujuan hasil penelitian ini adalah untuk pelaksanaan penerapan penagihan pajak dengan surat paksa terhadap wajib pajak di Kantor Pelayanan Pajak Pratama Kota Dumai.

Masalah pokok dalam penelitian ini adalah bagaimanakah pelaksanaan penerapan penagihan pajak dengan surat paksa terhadap wajib pajak di Kantor Pelayanan Pajak Pratama Kota Dumai dan apa saja kendala-kendala dalam penerapan penagihan pajak dengan surat paksa terhadap wajib pajak di Kantor Pelayanan Pajak Pratama Kota Dumai.

Metode penelitian yang digunakan adalah *Observational Research* dengan cara *survey*, yaitu wawancara dan kuesioner sebagai alat pengumpul data. Pada penelitian ini penulis melakukan penelitian langsung pada lokasi penelitian untuk mendapatkan data dan informasi yang berhubungan dengan penelitian. Sifat penelitian *deskriptif analitis*, yaitu memberikan gambaran suatu kejadian yang terjadi secara jelas dan terperinci tentang Pelaksanaan Penerapan Penagihan Pajak Dengan Surat Paksa Terhadap Wajib Pajak Di Kantor Pelayanan Pajak Pratama Kota Dumai.

Hasil penelitian, Pelaksanaan penerapan penagihan pajak dengan surat paksa di Kantor Pelayanan Pajak Pratama Kota Dumai dilakukan dengan surat paksa yaitu pajak orang pribadi dan pajak badan. Dan kendala-kendala dalam penerapan penagihan pajak dengan surat paksa terhadap kepatuhan wajib pajak yaitu jumlah Jurusita Pajak masih kurang, tidak semua tunggakan pajak ditindaklanjuti dengan Surat Paksa, Biaya penagihan pajak harus sebanding dengan utang pajak yang akan ditagih, tingkat kesadaran wajib pajak orang pribadi atau badan yang masih rendah, akses SIDJP lambat dan sering mengalami *error*, SIDJP belum bisa menampilkan data sesuai keadaan yang sesungguhnya, penanggung Pajak tidak dapat ditemukan oleh Jurusita Pajak dan jurusita Pajak kesulitan mengidentifikasi obyek sita.

**IMPLEMENTATION OF TAX BILLING APPLICATIONS WITH
RELIABILITY FOR TAXPAYERS IN SERVICE OFFICE
TAX PRATAMA CITY DUMAI**

TS. HAMBALI

ABSTRACT

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Result of research, Implementation of applying of tax collection by forced letter at Primary Tax Office Dumai City done by force letter that is tax of individual and body tax. And the obstacles in applying the tax collection by the forced letter to the taxpayer compliance is the amount of the Taxpayer is still lacking, not all tax arrears are followed up by the Forced Letter, The tax collection fee should be proportional to the tax debt to be billed, the level of awareness of individual taxpayers or body is still low, access SIDJP slow and often have errors, SIDJP not able to display data according to real circumstances, the taxpayer can not be found by the Tax Jurusita and the tax authorities difficult to mengidetifikasi object confiscation.