

## **ABSTRAK**

Laporan ini bertujuan untuk mengetahui prosedur tindakan penagihan pajak pada Kantor Pelayanan Pajak Pratama Kabupaten Bantul. Tindakan penagihan pajak telah diatur dalam Undang-Undang Nomor 19 Tahun 2000 tentang Tindakan Penagihan Pajak dengan Surat Paksa. Prosedur penagihan pajak pada Kantor Pelayanan Pajak Pratama Kabupaten Bantul terdiri dari penerbitan surat ketetapan pajak, penerbitan surat teguran, penerbitan surat paksa, pelaksanaan penyitaan, sampai dengan pelaksanaan Pelelangan. Menurut hasil pengamatan dalam proses tindakan penagihan pajak pada Kantor Pelayanan Pajak Pratama Kabupaten Bantul, melakukan penagihan pajak sampai dengan penerbitan surat paksa dikarenakan pengolahan serta penyajian data belum selesai dilakukan.

**Kata Kunci:** Penagihan Pajak, Kantor Pelayanan Pajak Pratama

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*This report aims to find out the procedure for tax collection at Pratama Tax Service Office of Bantul Regency. Tax collection measures have been regulated in Law Number 19 of 2000 concerning Tax Collection Measures by Forced Letter. Tax collection procedures at Pratama Tax Service Office of Bantul Regency consist of issuance of tax assessment letters, issuance of warning letters, issuance of forced letters, confiscation implementation, up to the implementation of the Auction. According to observations in the process of tax collection action at the Pratama Tax Service Office of Bantul Regency, tax collection is up to the issuance of forced letters because the processing and presentation of the data has not been completed.*

*Keywords: Tax Collection, Pratama Tax Service Office*

