

ABSTRAK

Laporan ini bertujuan untuk mengetahui sistem dan prosedur pengusulan penghapusan piutang pajak di Kantor Pelayanan Pajak Pratama Bantul berdasarkan keputusan SE-13/PJ/2013 bagaimana kebijakan pemerintah mengenai penghapusan piutang pajak tersebut terdaftar. Dalam melaksanakan penghapusan piutang pajak tidak serta merta mudah dilakukan, karena harus didasarkan pada hasil penelitian dan penelusuran piutang, baik secara administratif atau setempat dengan kriteria yang jelas dan disimpulkan sudah tidak mungkin ditagih dan tidak dapat dialihkan, sehingga tidak ada alternatif lain selain dihapuskan. Penghapusan piutang atas pajak bermanfaat sekali bagi masyarakat daerah karena dapat meringankan dalam pelunasan pajak dimilikinya. Penelitian ini dilakukan di wilayah Kota Bantul dan sampel penelitian KPP Pratama Bantul. Metode yang digunakan dalam melakukan penelitian ini yaitu metode deskriptif dan mengumpulkan beberapa dokumen lain yang relevan dengan kepentingan penelitian.

Kata kunci: Penagihan Pajak, Utang pajak, Penghapusan Utang Pajak

ABSTRACT

This report aims to find out the system and procedure for proposing the elimination of tax receivables at the Bantul Pratama Tax Office based on the SE-13 / PJ / 2013 decision on how the government policy regarding the write off of tax receivables is registered. Carrying out the elimination of tax receivables is not necessarily easy to do, because it must be based on the results of research and traceability of receivables, both administratively or locally with a clear and concluded criteria. It is impossible to collect and can not be transferred, so there is no other alternative but to be written off. Elimination of receivables from taxes is very beneficial for local communities because it can ease in paying off their taxes. This research was conducted in the Bantul City area and the Bantul KPP research sample. The method used in conducting this research is descriptive method and collecting several other documents that are relevant to the research interests.

Keywords: Tax Collection, Tax Debt, Write Off Tax Debt