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The Effectiveness Of Implementation Of Tax Billing With Forced Letters Based On Law Number 19 Of 2000 On Kpp Pratama Makassar Selatan

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Abstract

Taxes are a very important source of state revenue. The tax does not only function as a source of state funds but also as a regulator of the smooth running of the country's economy. Tax law is a part of legal science. Tax law in the broad sense is the law relating to tax and in the narrow sense is a set of written legal rules governing the relationship between the tax official and the taxpayer, which contains legal sanctions.

Since carrying out tax reforms, state revenue from the tax sector has continued to increase from year to year. Although the awareness of taxpayers is quite good, it has not been satisfactory because the amount of tax revenue generated will be more if the arrears of tax arrears from taxpayers in arrears are settled.

The implementation of tax collection by Forced Letter is carried out based on the provisions in Law Number 19 of 1997 concerning Tax Collection by Forced Letter as amended by Law Number 19 of 2000.

Keywords: Tax Collection, Forced Letter, Law No.19 of 2000.

Introduction

To finance the increasingly large state expenditure, it is necessary to obtain state revenues originating from within the country without having to rely on foreign aid or loans which are increasingly relatively difficult to expect. This means that all state expenditures must be financed from state revenues, in this case that is tax revenue and non-tax revenue.

Taxes are a very important source of state revenue. The tax does not only function as a source of state funds but also as a regulator of the smooth running of the country's economy. It is realized by the government that an effective taxation system can maintain economic balance and curb inflation. Recognizing the importance of this, the Indonesian government since 2002 has carried out tax reforms. Since then, state revenue from the tax

sector has continued to increase from year to year. Although the awareness of taxpayers is quite good, it has not been satisfactory because the amount of tax revenue generated will be more if the arrears of tax arrears from taxpayers in arrears are settled.

Tax arrears cannot be allowed to increase continuously because it will have a negative impact on state revenues. Therefore, the Directorate General of Tax of the Ministry of Finance as the person in charge and manager of national taxation must take various steps to collect tax arrears ranging from active billing to auctioning the assets of WPs and even hostage efforts (*gijzeling*). Law enforcement (law enforcement) in the field of taxation is very necessary. Tax officers as *Fiscus* must be able to force the fulfillment of tax obligations either directly or indirectly to taxpayers / tax bearers who do not pay their tax obligations.

The taxation apparatus needs to be supported by a good taxation system based on tax laws and clear implementing regulations. Enactment of Law no. 19 of 2000 concerning Tax Collection by Forced Letter is expected to be able to overcome all the problems that exist in terms of tax collection, *especially* the problem of arrears of tax debt by taxpayers. To increase the sharpness of the tax collection effort, in certain circumstances, taxpayers may be subject to tax collection with forced letters which will be followed by confiscation, auction and even hostage taking. The tax collection law is expected to also give more emphasis to the balance of interests between the taxpayer community and the interests of the state. The balance of interest is in the form of exercising rights and obligations by both parties which are impartial or impartial, just and harmonious in the form of clear and simple rules and provide legal certainty.

A. Problem Statementss

Based on the description above, several problems in this study can be formulated, namely:

1. How is the effectiveness of the implementation of Tax Collection by Forced Under Law Number 19 of 2000 at the Makassar South Pratama Tax Office?
2. What factors affect the effectiveness of tax collection with forced letters of taxpayer compliance according to Law Number 19 of 2000 at the Makassar South Pratama Tax Office?

B. Research Objectives and Benefits

The aims and benefits of this research are to:

1. Research Objectives
 - a. Knowing and Analyzing the effectiveness of the implementation of Tax Collection with Forced Letters Based on Law Number 19 of 2000 at the Makassar Primary Tax Service Office
 - b. Analyzing the factors that influence the effectiveness of tax collection with forced letters of taxpayer compliance based on Law Number 19 of 2000, the South Makassar Primary Tax Service Office
2. Research Benefits
 - a. Theoretical aspects, can be input for the development of legal studies (tax) and add to the literature, especially regarding tax collection.

- b. In terms of practical, can provide contributions and input in the implementation of tax collection activities, especially in the South Makassar Pratama Tax Office.

Research Method and Collecting Data

This study uses qualitative and quantitative data analysis techniques. In qualitative and quantitative research, data analysis is carried out simultaneously or almost simultaneously with data collection.

In this study, continues to strive to collect data related to research in the form of empirical data and the results of relevant informant interviews. Data analysis continues to be done in line with the collection of data and explain all the findings of the data obtained, but only data related to the research objectives, researchers also consider the novelty of the data obtained. So that after collecting and processing data on the realization of the implementation of tax collection based on Act Number 19 of 2000, then it will be processed by descriptive statistics, and for this study using descriptive ratio effectiveness. According to R.F. Mamusu I. Elim, (2017: 2179) published in the EMBA journal provides the following formula:

$$\text{Effectiveness} = \frac{\text{Realization of Tax Revenue}}{\text{Tax Revenue Target}} \times 100\%$$

Effectiveness Ratio =

Effectiveness Ratio (100%)	Criteria
90%-100%	Effective
80%-90%	Effective enough
60%-80%	Less effective

Result

Based on the data processing done by using the effectiveness ratio instrument in knowing the Implementation of Tax Collection by Forced Letters in accordance with Law Number 19 of 2000 at the South Makassar Pratama Tax Service Office, the results are obtained, namely the implementation of billing actions using Forced Taxes on the South Makassar Primary Tax Office in accordance with the established Standard Operating Procedure (SOP). So that the Calculation of Effectiveness Ratios obtained results for 2016 and 2017 are categorized quite effective.

Finding and Discussion

A. Implementation of Tax Collection by Forced and Effectiveness Ratio for 2016-2017 at KPP Pratama Selatan Makassar.

The implementation of Tax Collection by Forced Letter at KPP Pratama Makassar Selatan is carried out based on Law Number 19 of 2000, namely:

1. Reprimand or Warn
2. Conduct Billing Instantly and Simultaneously
3. Notifying a Forced Letter
4. Propose Prevention
5. Carry Out Confiscation
6. Carry out Hostage
7. Selling Confiscated Items

Table 4.2 Schedule Tax Collection Time

No.	Billing Acts	Time of Issuance	Implication
1.	Reprimand letter	7 days since the payment due date as stated in the SKPKB, SKPKBT or STP has passed	A period of 21 days is given to the taxpayer to immediately pay off his tax debt.
2.	Forced Letter	21 days since the issuance of the warning letter has passed	A period of 2 x 24 hours is given to the taxpayer to immediately pay tax debt and collection fees.
3.	Warrant for Carry Out Confiscation	2 x 24 hours since the issuance of the warning letter has passed	A period of 14 days is given to the taxpayer to immediately pay off his tax debt and collection fees.
4.	Announcement of Auction	14 days since the issuance of the warrant for carrying out the foreclosure has passed	A period of 14 days is given to the taxpayer to immediately pay off his tax debt and collection fees
5.	Auction	14 days since the issuance of auction announcements has passed	Officials can immediately use, sell and transfer taxpayer goods that are confiscated as / pay off collection fees and tax debt.

Calculation of Effectiveness Ratios

Bulan	2016					2017				
	Rencana	Netto	Tahun lalu	Pertumbuhan	Pencapaian	Rencana	Netto	Tahun lalu	Pertumbuhan	Pencapaian
Januari		45.977.585.903	40.833.347.135	12,39%	2,72%		60.042.896.525	45.977.585.903	30,59%	1,55%
Februari		42.861.494.380	34.543.944.922	24,08%	5,25%		63.081.574.754	42.861.494.380	47,18%	7,28%
Maret		61.428.281.360	47.471.789.788	29,40%	8,88%		130.025.224.280	61.428.281.360	111,67%	14,97%
April		66.917.463.325	50.273.939.781	33,11%	12,84%		53.220.355.458	66.917.463.325	-20,47%	18,11%
Mei		70.229.131.563	62.852.797.974	11,24%	16,99%		74.097.926.896	70.229.131.563	5,51%	22,49%
Juni		106.913.168.298	61.944.850.108	72,59%	20,31%		99.233.158.353	106.913.168.298	-7,18%	28,36%
Juli	1.691.590.000.026	64.585.088.511	86.995.441.305	-25,76%	27,13%	1.536.488.925.132	92.097.757.942	64.585.088.511	42,60%	33,80%
Agustus		86.233.980.621	81.821.807.120	5,06%	32,40%		97.303.948.057	86.233.980.621	9,04%	38,56%
September		225.678.093.514	98.257.802.318	129,68%	45,75%		38.913.921.231	225.678.093.514	-60,60%	44,81%
Oktober		89.442.222.753	120.036.586.817	-23,49%	51,05%		108.089.828.064	89.442.222.753	20,85%	51,20%
November		126.248.520.168	126.279.923.238	-0,02%	58,50%		121.481.449.377	126.248.520.168	-3,77%	58,38%
Desember		275.859.280.234	227.689.381.734	21,16%	74,81%		237.337.876.478	275.859.280.234	-13,96%	72,41%
Total		1.285.375.310.792	1.039.061.372.289	22%	75%		1.224.935.919.455	1.285.375.310.792	-8%	72,41%

Perhitungan Rasio Efektivitas Setiap Bulan				Perhitungan Rasio Efektivitas per tahun		
Bulan	2016	2017	Perubahan	Tahun	Hasil Rasio Efektivitas	Kriteria
Januari	2,718074308	3,907798979	1,190	2016	74,80566999	Cukup Efektif
Februari	2,533859146	4,105566511	1,572	2017	79,72305556	Cukup Efektif
Maret	3,631478902	8,462490172	4,831			
April	3,955984944	3,463764339	(0,492)			
Mei	4,151762086	4,822548714	0,671			
Juni	6,320426141	6,458436291	0,138			
Juli	3,818101062	5,994039816	2,176			
Agustus	5,275278923	6,332876632	1,058			
September	13,34149706	5,786824739	(7,555)			
Oktober	5,287589652	7,034858911	1,747			
November	7,46354055	7,90708266	0,444			
Desember	16,30807722	15,4467678	(0,861)			
Total	74,80566999	79,72305556	4,917			

Sumber : Pengolahan Data dan Informasi KPP Makassar Selatan

From the results of the elaboration of Table 4.3 Calculation of Effectiveness Ratios every month we get results and changes fluctuate so that it can be concluded that the Calculation of Effectiveness Ratios obtained results for 2016 and 2017 are categorized quite effective.

Factors Affecting Tax Collection With Forced Taxpayers, Forced Taxes are issued if the taxpayer does not pay off his tax debt and the tax collection fee is an indicator of Forced Taxes is the Realization of Forced Taxes from 2016-2017 at the South Makassar KPP.

The factors that influence the implementation with respect to tax collection by forced letter are:

1. Legal Factors

Warnings and forced letters are reviewed in terms of the influence of the legal aspect if the taxpayer does not pay according to the specified due date, this forced letter and warning are included as executable legal products issued. According to the Law Article 7 paragraph (1) that a letter-headed compulsion is for the sake of justice based on ALMIGHTY GOD, has the executive power and legal standing. The same as a court decision that has permanent legal force. Moreover, the legal basis for collecting taxes is regulated in Act Number 19 of 1997 and this law was enacted on May 23, 1997 and then changed to Act Number 19 of 2000, which took effect on January 1, 2001.

2. Law Enforcement Factors (Fiscus)

Those who work in the fields of justice, prosecutors, police, lawyers, and prison. Interference in law enforcement that can occur due to this factor is when law enforcement cannot carry out their duties as regulated in the legislation. For example: there is a conflict of interest in law enforcement.

3. Facilities and Infrastructure Factors

Examples of such facilities are: educated and skilled human resources, good organization, adequate equipment, sufficient finance, and so on.

4. Community Factors / Taxpayers

The public / taxpayer is the central point of law enforcement. Seeing the phenomenon that occurs in Indonesian society that our society has a tendency to obey the law not because they want to participate in law enforcement (motivation from oneself), but rather because there are law enforcement officials who force the implementation of a regulation.

5. Cultural Factors

Culture is a habit and values that grow, live and develop in a society.

The factors that affect the willingness to pay taxes are:

- (1) Awareness of paying taxes;
- (2) Knowledge and Understanding of Taxation Regulations;
- (3) Understanding of the Effectiveness of the Tax System;
- (4) Level of trust of taxpayers.

Inhibiting Factors of Tax Collection with Forced Documents,

These obstacles include:

- (1) The number of Tax Bailiffs is still lacking;
- (2) Not all tax arrears followed up with a Tax Collection Fee Forced Letter must be proportional to the tax debt that will be collected. If the tax collection costs are too large while the taxpayer is unable to pay the tax that will be collected, it will be detrimental to the state treasury.
- (3) Tax awareness is still low.
- (4) SIDJP access is slow and often experiences errors.
- (5) SIDJP cannot display data according to the real situation.
- (6) The tax guarantor cannot be found by the Tax Bailiff.

Bailiff Pajak has difficulty identifying confiscated objects.

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