

EFFORTS TO COLLECT TAX WITH A PRIVATE LETTER IN INCREASING TAX REVENUE

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Abstract

One source of state revenue that plays a very important role in increasing national development and aims to increase the prosperity and welfare of citizens is tax. Forced Letter (SP) is an order to pay tax debt and tax collection fees. A forced letter is issued if the tax bearer does not pay off the tax debt and a letter of reprimand or warning letter or other similar letter has been issued to him. This study aims to determine the efforts to collect taxes with forced letters in increasing tax revenues at KPP Pratama Pekalongan and to find out how effective tax collection by forced letters is in increasing tax revenues at KPP Pratama Pekalongan. This study uses a normative juridical approach, uses descriptive qualitative research specifications, and uses data collection techniques with primary and secondary data types. The results showed that efforts to collect taxes with forced letters in increasing tax revenue at KPP Pratama Pekalongan were carried out according to procedures, in the implementation of Tax Debt Collection with Forced Letters against Tax Underwriters at the Pekalongan Primary Tax Service Office encountered several obstacles, including because the tax bearer changed -change and not updated by the taxpayer and the tax collection department is less assertive in dealing with it taxpayers who do not want to pay on time. The effectiveness of tax collection by forced letter, based on tax collection by forced letter in 2020 tax revenue was 52,822,510,688, but the disbursement of tax arrears obtained was only 3,075,931,087 (6% contribution), while in 2021 tax revenue was 35,986,957,621, but the disbursement of tax arrears amounted to 6,100,666,734 (17% contribution).

Keywords: Tax Collection, Force Letter, Effectiveness

INTRODUCTION

Tax is a form of state revenue that is very important for the implementation and progress of national development which aims to increase the prosperity and welfare of the people. By increasing public knowledge of the importance of paying taxes, community involvement in national development must continue to be increased. The government implemented a self-assessment system in an effort to increase tax revenue. Regulated by Law Number 6 of 1983 and has been revised by Law Number 16 of 2009.

To encourage taxpayers to be more active in calculating, depositing and reporting their payable taxes, the Indonesian tax system has been simplified from Official Assessment to Self Assessment (Supramono, 2015). Significant financial resources are required to achieve this objective. Natural resources and human resources in the form of taxes are the main sources of funding for the country's development. Natural resources diminish over time, so the main option is to collect taxes (Ayza, 2017).

The best method for generating the desired amount of tax revenue is effective tax collection. because billing is a difficult task. However, in practice, execution is very challenging because of the need to interact with various taxpayer personalities (Agustina, 2020). Optimization of tax revenues still faces various obstacles, one of which is the high rate of tax arrears from the public because people feel they are losing money when they pay taxes as well as the inability of the public to pay tax debts (Sutarno, 2006). The government, especially the Directorate General of Taxes, takes tax collection actions protected by law in the form of Law Number 19 of 1997 concerning Collection of Taxes by Forced Letter as amended by Law Number 19 of 1997 in order to secure state revenue and minimize taxpayers who are in arrears in paying their taxes 2000 (Aspiani, 2018).

Some individuals really want to pay taxes and feel partly responsible for funding a country's government, so no one does it without complaining. The majority of people in this country will never enjoy their obligation to pay taxes. Few people are proud to have paid taxes and taken part in government funding. In general, they avoid paying all taxes (Devano & Rahayu, 2006).

In order to avoid the possibility of evading efforts by the taxpayer or tax bearer for the settlement of tax debts under certain conditions, the Law on Collection of Taxes by Forced Letter regulates the action of collection at once and at once (Zuraida & Advianto, 2011).

One of the stages in the national taxation system is tax collection, which functions as law enforcement against taxpayers who do not or have not implemented their tax obligations properly (Amelia & Nova, 2014). The existence of a tax assessment letter is the basis for tax collection (Madjid, Olvi, & Kalangi, 2015).

After within a period of one month from the date of issuance of the Tax Assessment Letter as referred to in question, the Taxpayer still does not pay it, an active billing action is taken in the form of issuing Letters of Reprimand, Warning Letters, or other similar letters intended to reprimand or warn taxpayers to pay off their tax debts (Pohan & Anwar, 2016).

The provisions set forth in Law Number 19 of 1997 concerning Collection of Taxes by Distress Warrant as amended by Law Number 19 of 2000 article 1 number 9 form the basis for this collection action. Tax Collection Letters, Underpaid Tax Assessment Letters, Additional Underpaid Tax Assessment Letters, Rectification Decision Letters, Objection Decision Letters, and Appeal Decision Letters become the basis for tax collection (Rondonuwu, Juinvi, & al, 2016). Tax collection by forced letter is very effective if the realization of tax arrears disbursement can be realized with a nominal amount that is almost the same as the potential tax arrears disbursement (Rengga, Juru, & Bata, 2020).

Passive billing and active billing are two ways the KPP Pratama Pekalongan collects taxes. When the tax authorities send a tax assessment before the due date, which is after 30 days, it is said to be a passive imposition. Passive billing is followed by active billing, where the tax authority directly participates in the billing process. The first step taken by the tax authorities in actively collecting taxes is to send a warning letter. A warning letter is submitted if the STP, SKPKB, or SKPKBT have not been paid in full after 7 (seven) days have passed from the due date. A forced letter will be sent if the taxpayer does not pay off his tax debt within 21 (twenty one) days after the date of the letter of warning issued.

RESEARCH METHOD

This research is a legal research (juridical research) which has a method that is different from that of other research. An organized approach to conducting research is the legal research method.

The research method used in this study is a normative juridical method. Normative juridical is legal research that is carried out by examining literature or secondary data as the basic material for

research by conducting a search of the regulations and literature relating to the problem under study (Soekanto & Mamudji, 2003).

RESULTS AND DISCUSSION

Efforts to collect taxes with forced letters in increasing tax revenue at KPP Pratama Pekalongan are in accordance with the Laws and Regulations in the procedure for collecting taxes. Second, in the implementation of the Collection of Tax Debts with Forced Letters against Tax Underwriters at the Pekalongan Pratama Tax Service Office, several obstacles were encountered, including because the taxpayers were changing and were not updated by the taxpayers and the tax collection department was less assertive in dealing with taxpayers who did not want to pay on time. Overall, the implementation of tax collection carried out by the tax service office in Pekalongan cannot be said to be effective, because in carrying out collection of tax arrears, more than one stage of collection action is carried out, namely starting from warning letters, forced letters, confiscation letters to carrying out auctions.

The effectiveness of tax collection by forced letter, based on the data in table 5.2, it was obtained that tax collection by forced letter in 2020 tax receipts amounted to 52,822,510,688, but the tax arrears income obtained was only 3,075,931,087 (6% contribution), whereas in 2021 tax receipts amounted to 35,986,957,621, but the disbursement of tax arrears amounted to 6,100,666,734 (17% contribution). In table 5.2, tax collection was received using a forced letter in 2021 tax receipts amounted to 52,822,510,688, but the disbursement of tax arrears obtained was only 3,075,931,087 (6% contribution), while in 2021 tax receipts amounted to 35,986,957,621, however disbursement of tax arrears received only 6,100,666,734 (17% contribution). Based on the data in the table

5.2 it is obtained that tax collection with a forced letter against tax receipts at the Pekalongan KPP is not effective, with this forced letter the tax bearer becomes afraid and finally wants to pay off the tax debt, compared to not using a forced letter usually this tax bearer does not admit to having a tax debt, and no, in having the ability to pay off the tax debt and appeal against return tax amount. Due to the taxpayer's ignorance of the benefits of paying tax arrears through a forced letter, the 2020 and 2021 forced letters are also considered ineffective. In addition, forced letters cannot be submitted because the tax collector has moved his residence and has not reported it to the tax office, which has resulted in several forced letters not being paid for by the tax bearer. Tax officers actively use coercion letters to inform taxpayers about their tax arrears. Because many tax bearers do not know and refuse to acknowledge the existence of a tax debt as a result of the coercion letter and many tax bearers do not understand the laws and regulations, the findings of the analysis are not effective. The existence of this forced letter shows the futility of using forced letters to collect taxes.

Efforts to collect taxes with a letter of coercion in increasing tax revenue at KPP Pratama Pekalongan

The tax service follows all laws and regulations by using a forced letter to collect tax debts from taxpayers at the Pekalongan Primary Tax Service Office. Second, KPP Pratama Pekalongan experienced several obstacles in its efforts to collect tax debts by using coercion letters against tax bearers because tax bearers moved around and were not updated by taxpayers, and the tax collection section was less strict. when dealing with taxpayers who do not want to do so. Pay immediately. For taxpayers who do not want to pay or are stubborn, the Supervision and Consultation Section (WASKON) and tax audits only prioritize other interests over the interests of tax collection so that the old collection service receives data and cannot measure taxpayers who are on time/not on time in payment. Fourth, the tax collection efforts carried out by the Pekalongan Directorate General of Taxes cannot be said to be successful as a whole because they involve several stages of prosecution, starting from warning letters, coercive letters, confiscation letters, to auctions. Deficiencies of this study are made clear, including the inability to determine the exact number of registered taxpayers.

One of the efforts made by the Pekalongan KPP in increasing taxes is that tax collectors collect taxes with forced letters, confiscation, blocking, defense and hostage-taking. Tax Collection with Forced Letters in Increasing Tax Revenue at KPP Pratama Pekalongan is done by various efforts which are of course in accordance with statutory regulations No. 19 of 1997 concerning Tax Collection by Using Forced Letters.

The Effectiveness of Tax Collection with Forced Letters in Increasing Tax Revenue at KPP Pratama Pekalongan

The effectiveness of tax collection by forced letter, based on data in table 5.2, it was obtained that tax collection by forced letter in 2020 tax revenue was 52,822,510,688, but the disbursement of tax arrears received was only 3,075,931,087 (6% contribution), whereas in 2021 tax receipts of 35,986,957,621, but disbursement of tax arrears of 6,100,666,734 (17% contribution). In table 5.2 it is obtained that tax collection by force letter in 2021 tax revenue is 52,822,510,688, but the disbursement of tax arrears received is only 3,075,931,087 (6% contribution), while in 2021 tax revenue is 35,986,957,621, will but the disbursement of tax arrears received was only 6,100,666,734 (17% contribution). Based on the data in table 5.2, it is obtained that tax collection by forced letter against tax receipts at the Pekalongan KPP is not effective, with this forced letter the tax bearer becomes afraid and finally wants to pay off the tax debt, compared to not using a forced letter usually the tax bearer does not admit there is a tax debt, and unable to pay off the tax debt and filed objections to the amount of tax arrears. Likewise with forced letters in 2020 and 2021 which are classified as ineffective due to the lack of awareness of tax bearers in paying tax arrears through forced letters.

In addition, the active role of tax bailiffs in notifying tax arrears through forced letters, and the existence of tax bearers changing addresses and not reporting them to the tax office so that forced letters cannot be delivered, this causes not all forced letters issued to be paid off by the tax bearer. so that the results of the analysis are not effective, because with the coercive letter many tax bearers are not aware and do not acknowledge the existence of a tax debt because many tax bearers do not understand the laws and regulations. The existence of this forced letter proves that tax collection by forced letter is declared ineffective. The collection of forced letters causes a large effect on the disbursement of tax arrears on tax revenue at the Pekalongan KPP in 2020 of 6%. And in 2020 the effect of disbursing tax arrears with a forced letter on tax revenue at the Pekalongan Tax Service Office also shows results that are not much different from 2021, which is only around 17%. Based on the financial performance criteria, the effect of disbursing tax arrears on tax revenues at the Pekalongan KPP is also classified as unfavorable. Because the financial performance criteria are not

Reach above 50%. Several things caused all forced letters issued to be paid off by the tax bearer, so that the results of the analysis were ineffective, due to the lack of awareness of the tax bearer in paying tax arrears through forced letters and found the address of the taxpayer concerned so that the forced letter could not be delivered. This research is in line with research conducted by Rumeana, Saerang, Runtu (2016) whose research results show that target realization - effective in 2014 and even in 2015, while the strategy plan and billing-payment SOP have been implemented properly even though there are still many obstacles -obstacles that occur in the collection of PBB-P.

CONCLUSION

Efforts to collect taxes with forced letters in increasing tax revenue at KPP Pratama Pekalongan are in accordance with the Laws and Regulations in the procedure for collecting taxes. Second, in the implementation of the Collection of Tax Debts with Forced Letters against Tax Underwriters at the Pekalongan Pratama Tax Service Office, several obstacles were encountered, including the fact that the tax bearers were changing and were not updated by the taxpayer and the tax collection department was less assertive in dealing with taxpayers who did not want to pay on time. Third, the Supervision and Consultation Section (WASKON) and tax audits only prioritize other interests than the interest of tax collection for taxpayers who do not want to pay / are stubborn so that the old billing section obtains the data and cannot measure taxpayers who have on time / not on time in payment. Fourth, overall the implementation of tax collection carried out by the tax service office in Pekalongan cannot be said to be effective, because in collecting tax arrears, more than one stage of collection action is carried out, namely starting from warning letters, forced letters, confiscation letters to carrying out auctions.

The effectiveness of tax collection by forced letter, based on data in table 5.2, it was obtained that tax collection by forced letter in 2020 was tax revenue of 52,822,510,688, but the disbursement of tax arrears received was only 3,075,931,087 (6% contribution), while in 2021 tax receipts amounted to 35,986,957,621, but the disbursement of tax arrears amounted to 6,100,666,734 (17% contribution). In table 5.2 it is obtained that tax collection by forced letter in 2021 tax revenue is 52,822,510,688, but the disbursement of arrears tax received was only 3,075,931,087 (6% contribution), while in 2021 tax revenue was 35,986,957,621, but disbursement of tax arrears received was only 6,100,666,734 (17% contribution). Based on the data in table 5.2, it is obtained that tax collection by forced letter against tax receipts at the Pekalongan KPP is not effective, with this forced letter the tax bearer becomes

afraid and finally wants to pay off the tax debt, compared to not using a forced letter usually the tax bearer does not admit there is a tax debt, and unable to pay off the tax debt and filed objections to the amount of tax arrears. Likewise with forced letters in 2020 and 2021 which are classified as ineffective due to the lack of awareness of tax bearers in paying tax arrears through forced letters.

In addition, the active role of tax bailiffs in notifying tax arrears through forced letters, and the existence of tax bearers changing addresses and not reporting them to the tax office so that forced letters cannot be delivered, this causes not all forced letters issued to be paid off by the tax bearer. so that the results of the analysis are not effective, because with the coercive letter many tax bearers are not aware and do not acknowledge the existence of a tax debt because many tax bearers do not understand the laws and regulations. The existence of this forced letter proves that tax collection by forced letter is declared ineffective.

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