

ABSTRAK

Penelitian ini berjudul “ Pelaksanaan Kantor Pelayanan Pajak Dalam Melaksanakan Penagihan Pajak (Studi di Kantor Pelayanan Pajak Pratama Candisari Semarang) yang bertujuan Untuk mengetahui tugas dan Fungsi Kantor Pelayanan Pajak Pratama Candisari Semarang dalam Melaksanakan Penagihan Pajak, dan Untuk mengetahui kendala yang dihadapi dalam melaksanakan penagihan pajak dan apa upaya yang dilakukan untuk penagihan pajak.

Metode Penelitian yang digunakan metode pendekatan yuridis sosiologis, dengan spesifikasi penelitian diskriptif analisis, metode pengumpulan data terdiri dari data primer dan sekunder yang diperoleh melalui kepustakaan, pengamatan, dan wawancara, dengan analisis data secara kualitatif.

Berdasarkan dari hasil penelitian dapat ditarik kesimpulan bahwa Pelaksanaan Kantor Pelayanan Pajak Dalam Melaksanakan Penagihan Pajak mempunyai Peran penting dalam Penagihan pajak Menunjukkan bahwa penagihan pajak dengan menggunakan surat paksa pada tahun 2014 dilihat dari jumlah lembar memiliki prosentase efektivitas 90,10% yang indikator tergolong efektif dan dari nominalnya memiliki prosentase 81,84% yang indikatornya tergolong efektif, sedangkan pada tahun 2015 dilihat dari jumlah lembar memiliki prosentase efektivitas 74,07% yang indikatornya tergolong cukup efektif dan dari nominalnya memiliki prosentase 78,85% yang indikatornya tergolong cukup efektif. Dengan Demikian Penerimaan Pajak di Kantor Pelayanan Pajak Pratama Semarang dalam hal pembayaran tunggakan pajak dengan surat paksa bisa dikategorikan cukup efektif meskipun penerimaan tunggakan pajak tahun 2014 ke tahun 2015 mengalami penurunan hanya 2%

Kata kunci : Pelaksanaan, Kantor Pelayanan Pajak, dan Penagihan Paja

ABSTRACT

This study is entitled "The Implementation of Tax Service Offices in Implementing Tax Collection (Study at the Candisari Pratama Tax Service Office Semarang) which aims to find out the duties and functions of the Candisari Pratama Tax Service Office in Implementing Tax Collection, and to determine the obstacles faced in carrying out tax collection and what is the effort made for tax collection.

The research method used is a sociological juridical approach, with descriptive analysis research specifications, the data collection method consists of primary and secondary data obtained through literature, observations, and interviews, with qualitative data analysis.

Based on the results of the study it can be concluded that the Implementation of the Tax Service Office in Implementing Tax Collection Has an Important Role in Tax Collection Shows that tax collection using forced letters in 2014 viewed from the number of sheets has 90.10% effectiveness percentage which indicators are classified as effective and of the nominal has a percentage of 81.84% whose indicators are classified as effective, whereas in 2015 seen from the number of sheets has a percentage of effectiveness of 74.07% whose indicators are classified as quite effective and from its nominal has a percentage of 78.85% whose indicators are classified as quite effective. Thus Demgan Tax Receipts at the Semarang Primary Tax Service Office in terms of payment of tax arrears by forced letters can be categorized quite effectively even though the receipt of tax arrears in 2014 to 2015 decreased by only 2%

Keywords: Implementation, Tax Service Office, and Tax Collection