



Analysis of Problems Issuing Systematic Billing Warning Letters In The Billing System

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ABSTRACT

issuance of warning letters must be carried out by the office in order to increase the company's income (tax office). to find out company satisfaction with tax bearers, while the research method is using qualitative methods, by means of a case study approach and the collection of each data is carried out by observation and interview techniques in the form of words, writing or information around the company being observed. Meanwhile, the company's level of satisfaction with the community has not been as good as desired.

Keywords:

Analysis, Issuance of Letters, Letters of Reprimand, Billing.

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INTRODUCTION

"According to the law in Article 1 paragraph (1) Decree of the Minister of Finance Number 24/PMK.03/2008 concerning Procedures for Billing by Forced Letter and Immediate and Simultaneous Billing, what is meant by Tax Collection is a series of actions so that the Tax Bearer pays off debt taxes and Tax Collection fees by reprimanding or warning, carrying out Immediate and Simultaneous Billing, notifying Forced Warrants, proposing prevention, carrying out confiscations, carrying out hostage-taking, selling goods that have been confiscated. Further regulated in Article 8 paragraph (1) and paragraph (2) it is stated that the Action of implementing Tax Collection is carried out by first issuing a Reprimand Letter by the Official. The Letter of Reprimand in question was not issued against Tax Bearers who have been approved to repay or delay tax payments."

In the regulation book of the minister of finance "In the process of implementation, namely according to SOP Number KPP40-0010 concerning Procedures for Issuing and Submission of Collection Warning Letters, Billing Warning Letters are printed based on data on late payment of tax arrears obtained from the system. The system used at the moment is the Directorate General of Tax Information System (SIDJP) which has been used at KPP Pratama Jakarta Palmerah since 2007 based on Director General of Taxes Circular Letter No. SE-19/PJ/2007 Concerning Preparations for the Implementation of a Modern Tax Administration System at DGT Regional Offices and the Establishment of Primary Tax Service Offices throughout Indonesia in 2007-2008." This system is a substitute for the Tax Information System (SIP). SIDJP is expected to be better than SIP, but in reality SIDJP has

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not been able to facilitate the process that occurs in the Billing Section, especially in the case of issuance of Reprimand Letters related to the presentation of Taxpayer data that can be reprimanded automatically. In connection with this the author will discuss further in this report.

METHOD

The research method used is to use a case study approach, or a qualitative method where researchers act as instruments or keys that create descriptive information in the form of writing or news that is observed by conducting direct interviews and studying the literature. What is meant by referring to literature and using references to help conclude scientific examinations that originate from books, websites or articles that have something to do with research information.

1. Research place

The place or location of the research is at KPP pratama tapak Tuan Aceh Selatan

2. Source person

The subject that was made as the place of research that was carried out was

- 1) P3 session head
- 2) Deputy head of session p3
- 3) P3 session employees and other employees

3. Collection technique

The technique that I did was direct interviews with the head of the p3 session, the deputy head of the p3 session and the employees at the p3 session. In addition, I also get information from other employees.

RESULTS AND DISCUSSION

The first action made in carrying out tax collection is the issuance/issuance of a Reminder Letter. The flow and timing of tax collection can be explained as follows:

1. Issuance/issuance of warning letters

The reason for the issuance of a full warning is that if the tax user has not been able to pay off the tax debt that has been set in the amount of payment by the due date for paying off the tax debt, then a letter of warning will be issued after 7 (seven) days when the tax arrears payment is due. The company / office will confirm with the tax bearer that a tax warning letter against him has been issued and immediately to be able to pay off the tax debt. In Article 8 to Article 10 of the ministerial regulation "Finance No.24/PMK.03/2008".

2. Forced letter issuance

The reason for the issuance of the forced letter is that after the issuance of a letter of reprimand if the tax debt is not paid, then a forced letter will be issued/given. The forced letter issued to the tax bearer will be carried out, namely after 21 (twenty one) days after the time/date of issuance/submission of the warning letter to the tax bearer, the tax collector is asked to immediately pay the tax debts that have been stated in the warning letter and forced letters. In article 12 of the ministerial regulation "finance No.24/PMK.03/2008".

3. Issuance of a warrant for the execution of the confiscation

The reason for issuance is that if the tax bearer has not paid the tax debt and has issued a forced letter, the implementation time is after 2 x 24 hours (two times

twenty four) hours the forced letter is notified by the tax bearer and the confiscation will be carried out by the office

Therefore, it should be necessary to support a system that can accommodate in terms of monitoring the maturity of tax debts, so that letters of warning can be issued according to the time that has been set. However, the implementation of SIDJP has not been able to facilitate this. This system cannot provide taxpayer data that can be sent a warning letter automatically. Implementation in the billing section must process data manually first to be able to produce taxpayer data that can be reprimanded.

The work process that occurs with the use of SIDJP to generate taxpayer data that can be reprimanded can be carried out in two ways, namely:

- 1) Data is withdrawn from SIDJP into excel format via arrears list

The resulting data is the data of all arrears

- a. Data on all arrears in excel format is then processed manually to be able to produce data on arrears that have been paid or not.
- b. Unpaid arrears data is then processed again to be able to see whether it is due or not, the resulting data is arrears data that has been paid or not.
- c. Then the data is processed again to see whether the unpaid and overdue tax arrears data has been reprimanded or not.

Steps process the Lots use up time Which long because requires several stages in order to get the results of taxpayer data that get a warning.

- 2) Through the menu of arrears data

Through this menu, data on tax payer arrears can be generated, but the data that is presented does not spontaneously display a list of taxpayers who have issued warning letters, they still appear, even though when searching for data, they have been filtered based on the categories 'underpaid' and 'those who can be reprimanded'. Even this process has not been implemented in the billing section because it is still in the trial phase. Therefore, executors in the billing section still use SIP as a companion to SIDJP, this is done because SIP can display taxpayer data which can be reprimanded automatically without processing it first. However, this causes process inefficiency because you have to do multiple inputs, namely on SIDJP and SIP.

- 3) Analysis of the causes of problems

With the change in the SIP system, it changed to SIDJP, where previously SIDJP could coordinate to be able to produce any taxpayer data that could be reprimanded for sure and automatically. So that it can lead to double processing in the work process in the billing session.

CONCLUSION

A reprimand letter is the first step in the billing process for taxpayers who have not paid off their tax debt by the time the payment is due, where the implementation time is after 7 (seven) days when the payment is due. Therefore, it requires a system that supports monitoring the maturity of unpaid tax debt so that it can display taxpayer data that can be reprimanded, but the current system (SIDJP) cannot accommodate this. Executors in the billing session must carry out the manual process of processing data to be able to display taxpayer data that can be reprimanded, where this process can take quite a long time. With this system, taxpayer data that can be reprimanded can be displayed directly automatically, therefore in the work process the SIP billing session is still made as a companion to SIDJP. However, the use of SIP causes a double work process which causes inefficiency. I would

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