

Problems of Tax Collection by the Tax Mafia in the Perspective of Tax Law

Gevan Naufal Wala¹ Rasji²

Department of Law, Faculty of Law, Universitas Tarumanagara, West Jakarta City, Province of
DKI Jakarta, Indonesia^{1,2}

Email: Gevan.20520235@stu.untar.ac.id¹ rasji@fh.untar.ac.id²

Abstract

This journal will explain further about the tax mechanism that takes place in the tax collection process and also the provisions related to the tax sustainability mechanism so far. Tax collection can result in tax disputes between taxpayers and tax collectors. According to Law Number 14 of 2002 concerning the Tax Court (hereinafter referred to as the Tax Court Law) Article 1 number 5 states that a tax dispute is a dispute that arises in the field of taxation between a taxpayer or tax bearer and an authorized official as a result of the issuance of a decision that will filed an appeal or lawsuit to the tax court based on taxation laws and regulations, including lawsuits for the implementation of billing based on the Tax Collection Law with a forced letter. To maximize profits and avoid losses, taxpayers do tax evasion intentionally. This is due to the lack of concern for the state. The absence or lack of public awareness about taxpayers paying taxes to the state is a form of resistance. The importance of paying taxes, the benefits of paying taxes, and the sanctions that will be imposed if non-compliant taxpayers are not socialized by the government to the public as taxpayers. Therefore, regulations and sanctions related to tax avoidance need to be emphasized in order to provide a deterrent effect for tax avoiders.

Keywords: Tax Court, Judicial Power, Tax Court Competency



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INTRODUCTION

One of the keys to the government's success in collecting tax revenue is understanding and discipline in paying taxes so that state revenue can be sustainable. In order to deal with these problems or obstacles, the government must be able to demonstrate that tax administration can be carried out in a good and correct manner, and enforce the law consistently and firmly. In understanding why a person is obliged to pay taxes to finance ongoing development, it is necessary to understand the meaning of the tax itself. Here the state needs funds for the benefit of the people. The funds to be spent are obtained from the residents themselves through collection which is called tax. As in Article 23 Paragraph 2 of the 1945 Constitution which states that any tax collected must be sourced from the law.

The purpose of writing this article is to find out or understand about tax law and find out problems in tax collection. As well as knowing what efforts can be made to overcome problems in tax collection. Knowledge of taxes is taught from youth to adulthood because parents prepare their children to be alert in matters related to paying taxes before entering the world of work. However, in reality, some parents pay little attention to providing tax education to their children and there are still many residents who complain about a lack of understanding about taxes. Not many people know about the existence of online tax education sites. This shows that the Indonesian people still lack knowledge about taxation. This is related to the payment of taxes and the functioning of taxes and the reasons why tax obligations need to be fulfilled. This also affects the application of tax ethics and taxpayer compliance of all citizens. Due to a

person's lack of knowledge about taxes, this affects their enthusiasm and compliance to comply with tax regulations.

Tax has a very important role in the life of the state, especially in the implementation of development, is a source of state revenue to finance all expenditures including development expenditures. However, currently there are many cases regarding taxes and also the people of Indonesia because the taxes which are the responsibility of each person are being misused by collecting taxes at a fantastic cost, and being abused by irresponsible tax mafia. Problem Formulation: What are the problems faced by Indonesia in the tax collection process? What steps should be taken to solve the problem committed by the tax mafia?

RESEARCH METHODS

Literature review is a method used in research research. Literature review or what can be referred to as a literature study is a type of data collection technique that is carried out through a review study of literature, reports, notes, and books related to the topic of the problem being discussed. Literature review is one of the important steps after determining the topic of writing, namely by conducting a theoretical study that is related to the research topic. In search of the necessary theory, the researcher collects information from the literature related to the topic of discussion. The sources of the literature can be in the form of journals, research results such as theses, books, magazines and. The use of this technique aims to describe theories related to the topic of discussion being researched as a reference in discussing research results.

RESEARCH RESULTS AND DISCUSSION

Problems in Tax Collection in Indonesia

Laws that regulate taxation have been formed and enforced in Indonesia, but there are still many fundamental problems or obstacles in their implementation. This greatly affects the results of tax revenues as a source of state revenue. Various obstacles caused by various factors which will be described in outline below. Lack of outreach from the government to the public as taxpayers regarding the importance of paying taxes, the benefits of paying taxes, and the sanctions that will be received if the taxpayer neglects his obligations. In addition to the low awareness of Human Resources (HR) knowledge, it also influences, where Taxpayers do not understand the importance of paying these taxes, do not know how to register, calculate and self-report the Tax Objects that they control, own and use.

The economic level of some Taxpayers is very low which greatly affects, where Taxpayers still prioritize basic costs, such as: School fees, health costs and so on, rather than paying taxes. The database is still far from international standards. Even though the database is crucial for testing the correctness of tax payments with a self-assessment system. Conditions like this make it difficult for empirical research aimed at testing taxpayer compliance. Taxpayers can provide information and reports that are not in accordance with the actual conditions. A complete and accurate database influences the effectiveness of law enforcement and also taxpayer compliance. Furthermore, taxpayer compliance affects tax revenue. public awareness as a taxpayer to pay taxes to the state is a form of resistance. Taxpayer's perception that it is useless to pay taxes in an orderly manner, because in the end it will be used wastefully and not on target and will even be corrupted by some of the tax officials. The level of taxpayer compliance that is still low will lead to a greater difference between the amount of tax paid by the taxpayer and the amount of tax that should be paid. Taxpayers who have large incomes tend

to be more compliant than those with low incomes because those with large incomes tend to be more conservative in reporting their tax obligations. The application of high tax rates is also an obstacle, because it is burdensome.

Other obstacles are: Regulations implementing laws are often inconsistent with laws; the large number of official and unofficial levies both at the central and regional levels; weak law enforcement (law enforcement); convoluted bureaucracy and so on which should, if done properly, certainly help in realizing good governance in the form of a clean and authoritative government. Tax avoidance (tax avoidance) is a legal reduction effort that is carried out by optimally utilizing the provisions in the field of taxation such as the exclusions and deductions that are allowed as well as the benefits of things that have not been regulated and the weaknesses that exist in the regulations. applicable taxation. Tax evasion. Tax evasion (tax evasion) is a tax deduction made by violating tax regulations such as providing false data or hiding data. Thus, tax evasion can be subject to criminal sanctions.

Tax Mafia Case Settlement Efforts

In order to ensure the continuity of tax revenues as the main source of the State Budget and provide fairness in business (level of playing fields), the government needs to expand the tax base by increasing the number of registered taxpayers to have an NPWP and at the same time comply with it. The government will continue to strive to optimize tax coverage (tax coverage) and also increase taxpayers' compliance. To overcome the above problems, the government carried out what is called tax reform. In this case the government made various efforts by issuing a series of laws to amend existing laws.

This is done to provide a greater sense of justice and legal certainty. The aim of improving the tax law is in the framework of extensification and intensification of tax imposition and collection which is at the same time an effort to increase the fairness of the tax burden, eliminate tax facilities that have no legal basis which will harm the national economy and close opportunities for tax evasion (loopholes). For this reason, in accordance with the regular end function in general, it can be stated that the tax system must be able to encourage national economic activity and growth by encouraging investment from outside and securing state revenue. Meanwhile, to carry out the budgetary function as the main pillar of state revenue, it is carried out by expanding the scope of tax subjects and objects, and minimizing the possibility of transfer pricing and restrictions on the imposition of final income tax. In the long term, all of these policies are expected to increase tax compliance, increase investment and state revenue towards self-sufficient development financing.

Promote counseling in the field of taxation. This is done to add insight from the taxpayer. With increasing knowledge, it is hoped that it will raise awareness to pay taxes. It is hoped that state revenue through the tax sector can increase. Improving the legal culture for both taxpayers and tax officials. The parties are expected to carry out their respective obligations in accordance with the applicable tax regulations. The government must carry out strict supervision of tax collection. If deviations are found, strict sanctions must be given. This is necessary to provide a deterrent effect for taxpayers and tax officers.

CONCLUSION

Taxes are the main contribution of government revenue, and taxes are also a source of state expenditure. Taxes have a very important role in the life of the state, especially in the application of development, as a source of state revenue to finance all expenditures, including

development expenditures. The lack or absence of public understanding as a taxpayer to pay taxes to the state is a form of resistance. The lack of counseling provided by the government to the public as taxpayers about the importance of paying taxes, the benefits of paying taxes and the sanctions to be imposed if taxpayers do not carry out their obligations. get optimal results.

Knowledge and low economic level, weak law enforcement in the form of oversight and the imposition of sanctions that are not yet consistent and firm The Government is obliged to promote counseling in the field of taxation. In this way, it is expected that state revenue through the tax zone can increase. consistent, professional services to taxpayers as well as ongoing counseling must be carried out by the government in order to create taxpayer compliance.

To overcome these problems or obstacles, the government must be able to: M Demonstrate to the public that tax management is carried out properly and correctly, prepare data management that is complete, accurate, integrated and guaranteed confidentiality (database management system), perfecting regulatory instruments, implementing law enforcement consistently and firmly, Fiskus must serve taxpayers in a professional manner, socialization is continuous, the Director General of Taxes needs to form a team work to look for developing strategic issues and evaluate these issues (external factors), innovation in service, such as convenience and convenience in administering taxes, the terms of tax collection must be based on: Tax collection must be fair, not disruptive to the economy. If this step has been taken, public confidence will also increase, then the people will be moved to set aside part of their wealth to the state in the form of paying taxes .

Suggestion: The government must be able to: Demonstrate to the public that tax management is carried out properly and correctly, prepare data management that is complete, accurate, integrated and guaranteed confidentiality (database management system), refine the set of rules, carry out consistent and firm law enforcement, the Fiscal Authority must serving taxpayers in a professional manner, socialization that is continuous. The Director General of Taxes needs to form a team work to look for developing strategic issues and evaluate these issues (external factors). Make innovations in services, such as convenience and comfort in managing taxes.

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