

# Analysis of Taxpayer Compliance and Audit in the Context of Taxation in Indonesia

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**Keywords:****Abstract**

Taxation,  
Sanctions,  
Taxpayer  
Compliance

This study provides a comprehensive analysis of taxpayer compliance and audit procedures within the context of taxation in Indonesia. Emphasizing the mandatory nature of tax laws, the research highlights the potential consequences of non-compliance, including fraud, leading to both management and criminal sanctions. The intricate process of tax refund for overpayments is detailed, involving a meticulous application followed by examination by the Directorate General of Taxes (DGT). Utilizing a literature review methodology, the research explores key aspects such as the definition and purpose of tax audits, procedures for compliance testing, and the significance of various tax-related letters within the Indonesian tax system. Despite the self-assessment nature of the system, voluntary compliance is challenged by common instances of administrative process rejection, often stemming from tax avoidance or evasion. The study concludes by underscoring the vital role of taxation in financing national development and fostering collective welfare. The findings contribute to a deeper understanding of taxation procedures and compliance challenges specific to Indonesia. The dynamic landscape of tax laws is unveiled, shedding light on the government's ongoing efforts to ensure taxpayer adherence and the integrity of the tax system. The research employs qualitative methods, drawing on library research to explore related theories and previous research, thereby providing a nuanced understanding of the complexities involved. Insights from the study extend to various stages of tax audits, investigations, and the handling of tax assessment letters, including SKPKB, SKPKBT, SKPLB, and SKPN, each carrying distinct functions and administrative sanctions. In conclusion, the research not only enhances academic understanding but also offers valuable insights for policymakers and practitioners dealing with Indonesia's evolving fiscal environment. The interplay of tax laws, compliance mechanisms, and enforcement strategies is explored comprehensively, contributing to the ongoing discourse on effective taxation practices.

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**1. Introduction**

Taxes are people's contributions to the State treasury based on law (which can be enforced) without receiving any reciprocal services (counterperformance), which can be directly demonstrated and which are used to pay for public expenses (Soemitro: 2006). One effort to achieve national or state independence in financing development is to explore domestic sources of financing in the form of taxes. Taxes are used to finance development that is useful for the common good. According to Rochmat Soemitro, taxation is the transfer of wealth from the private sector to the public sector, based on law (tegenprestatie) which can be enforced without compensation, is visible directly, is used to finance public expenditure, is used as a means to encourage, inhibit or prevent the

achievement of the state's fiscal limits. means for external purposes.

The tax collection system in Indonesia is a self-assessment system, where taxpayers are entrusted with calculating, computing and paying the tax owed. It can be seen that "voluntary compliance" of taxpayers (voluntary compliance) is the goal of this system. The result of implementing this system is that tax collection transfers all responsibility for collection to taxpayers. Meanwhile, rejection of the tax administration process is a phenomenon that often occurs through the exploitation of legal loopholes (tax avoidance) or through efforts to avoid taxes (tax evasion).

**2. Literature Review**

Tax is a mandatory contribution that must be paid by the public to the state treasury in accordance with tax law. Taxes are a vital

instrument in financing national development and improving people's welfare. Therefore, taxpayer compliance with their tax obligations has a significant impact on the effectiveness of the tax system.

### 2.1 Taxation System in Indonesia

Since the enactment of Law Number 28 of 2007 concerning General Provisions and Tax Procedures (UU KUP), Indonesia has adopted a self-assessment system. In this system, taxpayers have the responsibility to calculate, report and pay the tax owed.

### 2.2 Taxpayer Compliance

Taxpayer compliance is a key point in maintaining the balance of the tax system. Rochmat Soemitro (2006) explains that taxpayer compliance is a crucial step in achieving national goals and supporting development. However, the self-assessment system also causes administrative rejection which often occurs due to efforts to avoid or reduce tax obligations.

### 2.3 Tax audits

Tax audit is a step taken by the Directorate General of Taxes (DJP) to ensure taxpayer compliance. This examination is carried out by collecting, processing data, information and evidence objectively and professionally. There are several purposes of a tax audit, including checking the fulfillment of tax obligations and other purposes in accordance with the Tax Law.

### 2.4 Inspection Procedure

The audit process includes several stages, such as compliance checks, investigations for other purposes, and handling tax assessment letters. Tax assessment letters include SKPKB, SKPKBT, SKPLB, and SKPN, each of which has different functions and administrative sanctions.

### 2.5 Tax Bill (STP)

A Tax Bill is issued by the Tax Service Office to collect administrative sanctions in the form of fines or interest. Taxpayers who

receive STP are considered to have tax debt and are required to pay it off within the specified time.

## 3. Metodologi

This research uses qualitative methods to provide a deeper understanding of the problem (Cassell and Symon, 2004). This research uses library research methods to further explore related theories and previous research. Literature reviews play a role in uncovering various theories that support a research thesis (Nakano & Muniz, 2018).

## 4. Results and Discussion

This research reveals several aspects related to tax audits. The definition of a tax audit is a series of activities that involve collecting and processing data, information and evidence objectively and professionally, in accordance with audit standards, to test compliance with tax obligations. The purpose of a tax audit involves testing taxpayer compliance and other purposes to ensure fulfillment of tax obligations and apply applicable tax regulations. Audits to test compliance focus on several criteria, such as the return of tax overpayments, the presence of other information, the fulfillment of tax obligations in certain situations, and the types of audits that can be carried out, such as Field Audits or Office Audits.

Investigations for other purposes are carried out in order to implement the provisions of the tax law, with criteria involving aspects such as the assignment of Taxpayer Identification Numbers, deletion of Taxpayer Identification Numbers, determination of Taxpayers located in remote areas, and so on. Tax Assessment Letters (SKP) have several types, such as Underpayment Tax Assessment Letters (SKPKB), Additional Underpayment Tax Assessment Letters (SKPKBT), Overpayment Tax Assessment Letters (SKPLB), and Zero Tax Assessment Letters (SKPN). Each has different functions and administrative sanctions depending on the tax circumstances determined.

A Tax Bill (STP) is issued by the Tax Service Office as a form of bill or collection for administrative sanctions. It can be issued if there is unpaid or underpaid income tax, underpayment of tax, or subject to administrative sanctions. The tax refund process involves submitting an application, research by the Directorate General of Taxes (DJP), and issuing a Decree on Preliminary Refund of Excess Tax (SKPPKP) or Tax Overpayment Decree (SKPLB). The restitution process can be carried out through two methods, namely through the Periodic VAT SPT or by separate application letter, with an examination time limit of 12 months from the time the application letter is received in full.

Administrative sanctions in the Tax Collection Letter include fines for late submission of Periodic and Annual Tax Returns, a fine of 2% of the Tax Imposition Base, as well as interest for late or non-payment of tax that is due. This entire process reflects the government's efforts to ensure taxpayer compliance with tax obligations.

## 5. Closing

### 5.1 Conclusion

Taxation, as governed by tax laws, is subject to changes over time, leading to the emergence of new terms. Tax laws are dynamic, prompting the need for continuous adaptation. A fundamental aspect of taxation is the tax audit, a comprehensive process involving the collection and processing of data, information, and evidence. This is executed objectively and professionally, adhering to audit standards to assess compliance with tax obligations. The purpose of tax audit activities is twofold: first, to examine the adherence of taxpayers to their tax obligations, and second, to serve other purposes in alignment with the regulations outlined in the Tax Law. The dynamic nature of tax laws necessitates regular audits to ensure compliance and uphold the integrity of the tax system. When settling a Surat Tagihan Pajak (STP), it is imperative to include the STP number in the Surat Setoran Pajak (SSP) in the assessment number section.

The SSP serves as evidence of payment or tax deposit and is submitted to the state treasury through designated payment locations appointed by the Ministry of Finance. The terms and conditions for tax overpayment refunds are stringent, ensuring that refunds are only granted when tax payments meet specific requirements. Overpayments must adhere to the stipulated criteria to prevent unwarranted refunds and maintain the integrity of the tax system. In the context of taxation, a notification letter plays a crucial role. Taxpayers utilize this letter to report the calculation of tax payments, tax objects, and assets, as prescribed by the tax law. This correspondence facilitates transparent communication between taxpayers and tax authorities, ensuring accurate reporting and adherence to tax regulations.

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