

Analysis Of The Effectiveness Of Law Enforcement In The Framework Of Improving Taxpayer Compliance At Jakarta Kelapa Gading Service Office

Sherly Nurjanah¹, Novianita Rulandari², Ibrahim Abubakar³

^{1,2}STIAMI Institute of Social Sciences and Management, Indonesia

³Abubakar Tatari Ali Polytechnic, Nigeria

Correspondent: novianitarulandari@gmail.com²

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ABSTRACT: The purpose of this study is to determine the effectiveness of law enforcement in order to increase taxpayer compliance at the Jakarta Kelapa Gading service office. Tax law enforcement is carried out by way of supervision, tax audit, tax investigation, and tax collection. This study uses a qualitative method with a descriptive approach. Based on the results of this study, there are still taxpayers who have not carried out their obligations in reporting SPT and paying their taxes, so that taxpayers are still subject to administrative sanctions.

Keywords: Supervision, Examination, Investigation, Tax Collection



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INTRODUCTION

Taxes in Indonesia have an important role as a source of state revenue. In Indonesia, taxes are managed by the Directorate General of Taxes (DGT) under the Ministry of Finance. The taxation system is based on direct taxes, such as income tax and wealth tax. Taxes are also used as the State budget.

Tax law can be used as a basis to provide incentives to compliant taxpayers. Government policies can provide tax breaks or tax reductions to taxpayers who fulfill tax obligations well. In this case, tax law is also closely interrelated with tax policies in force in Indonesia.

The effectiveness of tax law enforcement in Indonesia is very strong and the applicable tax law in tax legislation Number 14 of 2002 concerning the tax court (Tax Court Law). The tax court can be in the form of a decision granting a taxpayer's request, a decision rejecting a taxpayer's application, or a decision that changes the decision of the Directorate General of Taxes (Cahyono, 2020).

The tax court has an important role in maintaining justice and ensuring the enforcement of law in the field of taxation. Through the tax court, taxpayers have access to file applications or appeals on decisions issued by the Directorate General of Taxes related to taxation. The existence of tax

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justice in the tax system in Indonesia strengthens the effectiveness of tax law enforcement by providing a transparent, open, and fair mechanism for taxpayers.

Tax law is also strongly related to income tax Number 46 of 2013 concerning Income Tax on Income from Business Received or Obtained by Taxpayers Who Have a Permanent Business Form in Indonesia. The law on general provisions and Tax Procedures (KUP) is regulated in law number 6 of 1983 (Janitra & Rahman, 2023).

In the law that has been regulated in the procedures and procedures for implementing taxation, including registration, reporting, payment and providing guidance to taxpayers in fulfilling their tax obligations. Tax law that is valid and detailed in tax regulations, both related to income tax from businesses owned by permanent establishments as well as general provisions and tax procedures as a whole.

Law enforcement in order to improve taxpayer compliance can be done in two ways, namely administrative or criminal means. One of the agencies that has the authority to carry out law enforcement against taxpayers. In carrying out its duties, DGT has two approaches to law enforcement, namely administrative and criminal enforcement. (Budiana & Saidi, 2020).

The effectiveness of tax law enforcement also has an impact on public trust in state institutions serving in the Directorate General of Taxes. The level of effectiveness of tax law enforcement can also be measured from the level of taxpayer compliance. Ineffective tax law enforcement in relation to society will cast doubt on the integrity and success of institutions in collecting state revenues.

Tax Compliance is a tax obligation in implementing applicable tax provisions. According to article 1 letter a of the general provisions of taxation of persons or entities which according to the provisions of the relevant law are determined to carry out tax obligations. Taxpayers are tax subjects who meet the objective requirements of receiving or obtaining taxable income (Janitra & Rahman, 2023).

The government through the Directorate General of Taxes has made various efforts to encourage taxpayer compliance, such as increasing tax awareness, providing facilities and incentives and conducting law enforcement to taxpayers who violate taxation.

In essence, taxpayer compliance is influenced by the condition of the tax administration system which includes tax service and tax enforcement. Taxpayer compliance in paying taxes and ultimately has an impact on state revenue. compliance of taxpayers in carrying out income tax tax obligations (Zuraeva & Rulandari, 2020).

At the level of effectiveness, awareness of tax compliance increases, the more effective the tax system in Indonesia becomes. Tax compliance policy is a series of actions taken by the government to increase tax awareness and compliance with tax obligations.

Compliance in the field of taxation can be effective because all taxpayers can pay and report taxes

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properly. With the regulation of legislation regarding taxation as mandated in Article 23A of the Constitution of the Republic of Indonesia Year 1945, tax policy is regulated in law Number 7 of 2011 concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations, it is hoped that the government can implement law enforcement in the field of taxation (Dalimunthe et al., 2022).

Taxpayer awareness also affects the improvement of taxpayers about the importance of paying taxes on time in the right amount is an important key in effective tax compliance. The high level of good tax awareness, the existence of a transparent and easy-to-understand tax system can help taxpayers in fulfilling their tax obligations.

This is reinforced from observations before conducting research that tax law in Indonesia is strongly related to the level of taxpayer compliance that occurs in KPP PRATAMA JAKARTA KELAPA GADING.

Table I.1 TAXPAYER COMPLIANCE DATA
WP PRIVATE PERSON
KPP PRATAMA JAKARTA KELAPA GADING

Tax Reporting Year	Taxpayer Must Return	Tax Return Reporting Amount	Compliance Ratio
2019	38.375	32.741	85,32%
2020	36.823	40.146	109,02%
2021	34.693	36.569	105,41%

Data sources 2023

Table I.1 The following results of the compliance ratio of Individual Taxpayers from 2019-2021 have reached the target of achieving SPT reporting as 105.41% of the level of taxpayer compliance ratio received by KPP.

Table I.2 TAXPAYER COMPLIANCE DATA
WP AGENCY
KPP PRATAMA JAKARTA KELAPA GADING

Tax Reporting Year	Taxpayer Must Return	Tax Return Reporting Amount	Compliance Ratio
2019	6.813	5.436	79,79%

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2020	7.131	5.906	82,82%
2021	7.410	6.458	87,15%

Data sources 2023

Table I.2 The following results of the compliance ratio of Corporate Taxpayers from 2019-2021 have reached the target of achieving SPT reporting as 87.15% of the level of compliance ratio of taxpayers received by KPP.

Table I.3 TOTAL COMPLIANCE DATA OF TAXPAYERS KPP PRATAMA JAKARTA KELAPA GADING

Tax Reporting Year	Taxpayer Must Return	Tax Return Reporting Amount	Compliance Ratio
2019	45.188	38.177	84,48%
2020	43.954	46.052	104,77%
2021	42.103	43.027	102,19%

Data sources 2023

Table I.3 The following results of the compliance ratio of OP and Corporate Taxpayers from 2019-2021 have reached the target of achieving SPT reporting as 87.15% of the level of taxpayer compliance ratio received by KPP.

Table I.4 TAX ADMINISTRATION SANCTIONS DATA WP PRIVATE PERSON KPP PRATAMA JAKARTA KELAPA GADING

Tax Reporting Year	Tax return amount	Nominal
2019	11.686	5.993.579.797
2020	12.055	6.213.988.534
2021	6.776	2.124.712.030

Data sources 2023

Table I.4 The following is the Number of OP Taxpayer Administrative Sanctions from 2019-2021, every year the number of taxpayers subject to administrative sanctions decreases so that the effectiveness of OP taxpayer compliance with the nominal receipt of administrative sanctions reaches 2,124,712,030 received by KPP.

Table I.5 TAX ADMINISTRATION SANCTIONS DATA
WP AGENCY KPP PRATAMA JAKARTA KELAPA GADING

Tax Reporting Year	Tax return amount	Nominal
2019	17.042	28.593.401.948
2020	14.465	231.957.435.749
2021	7.604	7.039.921.641

Data sources 2023

Table I.5 The following is the Number of Corporate Taxpayer Administrative Sanctions from 2019-2021 every year the number of taxpayers subject to administrative sanctions decreases so that the effectiveness of compliance of Corporate taxpayers with the nominal receipt of administrative sanctions reaches 7,039,921,641 received by KPP.

Table I.6 TAX COLLECTION DATA
KPP PRATAMA JAKARTA KELAPA GADING

Tax Reporting Year	TAX ARREARS	RECEIPT FROM BILLING PROCEEDS
2020	296.448.560.159	28.335.187.181
2021	305.004.289.443	24.944.545.879

Data sources 2023

Table I.6 The following amount of Tax Collection from 2020-2021 reached 24,944,545,879 with total tax arrears of 305,004,389,443, achieving the results of tax revenue received by KPP Pratama Jakarta Kelapa Gading.

The phenomenon that the author found from the data above is that the level of taxpayer compliance has reached the achievement target so that the number of taxpayers subject to administrative sanctions is reduced. So that the effectiveness of law enforcement carried out at KPP Pratama Jakarta Kelapa Gading has reached its achievement target.

So that for taxpayer compliance and administrative sanctions on KPP Pratama Jakarta Kelapa Gading has been running effectively, the amount for tax collection with the amount of tax arrears and tax revenue from tax bills has not run effectively.

METHOD

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In the preparation of this thesis, researchers use a qualitative approach. Sugiyono in his book (2022: 9) says:

Qualitative research is a research method based on the philosophy of postpositivism, used to examine the natural condition of objects, (as opposed to experiments) where research as a key instrument, data collection techniques are carried out by

Triangulation (combined), data analysis is inductive / qualitative and the results of qualitative research emphasize the meaning of generalization.

Meanwhile, according to Bogdan and Taylor in the book Sugiyono (2022: 9) said:

Qualitative research method as a research procedure that produces descriptive data in the form of written or spoken words of people or observed behavior. Qualitative research methods use human instruments with inductive data analysis based on facts, then constructed into hypotheses or theories.

Qualitative research methods used to collect, analyze, and understand subjective and complex data. This approach tends to use data collection techniques such as interviews, observation, and document analysis to gain a deep understanding of the phenomenon under study.

Qualitative method where theory does not position as a central guide for researchers in conducting research analysis, but rather focuses on data found in the field. The theme raised from this study seeks to put forward an in-depth explanation of a process of action results because the parts studied will be much clearer when observed in the process.

Theories and Concepts will be compared with phenomena or symptoms that occur according to the presence of anomalies. The author uses a qualitative approach because it is shown to find phenomena that occur on the analysis of law enforcement effectiveness in order to improve taxpayer compliance in fulfilling tax obligations at the Jakarta Pratama Kelapa Gading Tax Service Office.

The author chooses a qualitative approach on the grounds that the data obtained are data in the form of words, images from documents and descriptive properties that are not formulated in the hypothesis. The type of research used by the author is qualitative research is descriptive.

Variable operationalization is the process of converting abstract concepts into variables that can be measured or observed concretely. This is important in research because it allows researchers to obtain accurate and empirically testable data. Determine the concept of operationalization of variables to be operationalized. Concepts must be clear and well-defined in order to be converted into measurable variables.

The operationalization of variables determines the way variables are measured. Variables can be measured using several methods, such as the use of questionnaires, interviews, or observations. In this case, the operationalization of the variable determines the indicators that will be used to measure the variable. Indicators should be closely related to the concept to be measured and be able to provide relevant information in this regard, the researcher wants to focus this research on:

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1. The Effectiveness of Law Enforcement in order to Improve Taxpayer Compliance at the Jakarta Pratama Tax Service Office Kelapa Gading, indicators according to Duncan in (Farida et al., 2022) and Law Enforcement Theory from Bustamar Ayza (2017: 188). Theories are divided into 6, namely:

a. Goal achievement

- 1) The period of achievement is determined, in this case related to what efforts are in achieving the objectives of increasing the effectiveness of law enforcement and procedures taken in solving in improving tax compliance.
- 2) Achievement of objectives and legal basis, related to what is the main target in achieving the goal to improve taxpayer compliance based on existing laws in Indonesia.

b. Integration

- 1) Includes posedur, relating to applicable procedures in enforcing tax compliance with taxpayers in accordance with applicable tax law.
- 2) The socialization process, in this case, is related to what strategies are applied in achieving effective law enforcement to improve taxpayer compliance.

c. Adaptation

- 1) Improve the ability and infrastructure, in this case related to how to improve the ability and infrastructure facilities with the existence of Information technology and tax systems to improve tax wajib compliance.

d. Tax Audit

- 1) Full audit, in this case relates to what actions and sanctions can be given to taxpayers in tax violations.
- 2) Selective examination, related to how to measure the success or effectiveness of tax audits in achieving law enforcement objectives in improving taxpayer compliance.
- 3) Field Inspection, in this case whether efforts to increase the effectiveness of field inspection in tax law enforcement to improve taxpayer compliance.

e. Tax Investigation

- 1) Criminal tax investigation, in this case the process of collecting evidence in the investigation carried out by criminal tax investigators.

f. Tax Collection

- 1) Tax bill (STP), in this case the process of collecting evidence in investigations carried out by criminal tax investigators.
- 2) The kuang bayar tax assessment letter (SKPKB), in this case is related to the napa which is the basis for issuing an underpaid tax assessment letter.
- 3) Additional underpayment tax assessment letter, in this case relates to what is the mechanism for collecting tax payable based on the additional underpayment tax assessment letter that is appropriate in the tax regulation.
- 4) Correction decree, related to napa which is the procedure in issuing correction letters.
- 5) The objection decision letter, related to napa which is the procedure in issuing a letter of

objection to the tax cantir.

2. Ethical obstacles in the effectiveness of law enforcement in the context of taxpayer compliance in fulfilling tax obligations at the Jakarta Kelapa Gading Primary Tax Service Office.
3. Entity driving the effectiveness of law enforcement in the context of taxpayer compliance in fulfilling tax obligations at the Jakarta Kelapa Gading Primary Tax Service Office.

RESULT AND DISCUSSION

Based on data obtained by researchers from KPP Pratama Jakarta Kelapa Gading and also interviews, in the form of:

- a. Individual Taxpayer Advisory Report on KPP Pratama Jakarta Kelapa Gading for 2019-2022.
- b. Corporate Taxpayer Advisory Report on KPP Pratama Jakarta Kelapa Gading for 2019-2022.
- c. Report on Total Realization of Taxpayer Welfare at KPP Pratama Jakarta Kelapa Gading for 2019-2022.
- d. Report on Individual Tax administration sanctions at KPP Pratama Jakarta Kelapa Gading for 2019-2022.
- e. Report on Corporate Tax administration sanctions at KPP Pratama Jakarta Kelapa Gading for 2019-2022.
- f. Tax Collection Report at KPP Pratama Jakarta Kelapa Gading for 2020-2022.
- g. Results of interviews with fiscus (KPP Pratama Jakarta Kelapa Gading), academics (STIAMI Institute lecturers) and taxpayers.

The following is the discussion that researchers discussed in this study, namely:

1. How effective is law enforcement in order to improve taxpayer compliance at the Jakarta Kelapa Gading Primary Tax Service Office in 2019 - 2021?

Taxes are a mandatory contribution of society to the state. However, with the enforcement of applicable laws in Indonesia, public regulations and order in carrying out compliance or tax obligations are getting stronger. According to the laws and regulations concerning general provisions and Tax Procedures (KUP) regulated in law number 6 of 1983.

Based on data sources from KPP Pratama Jakarta Kelapa Gading, the enforcement of tax law can build taxpayer and public awareness of the importance of tax reporting and tax payments to improve taxpayer compliance. With tax regulations, taxpayers who do not comply in carrying out the tax will be subject to administrative sanctions in the form of fines and interest for late reporting and late payment of taxes. In addition to administrative sanctions, there are also criminal sanctions

imposed by taxpayers who violate the laws of tax laws such as tax evasion, these sanctions are in the form of pendants and / or fines given according to the type of violation.

The following is a discussion related to 6 elements in formulating law enforcement effectiveness according to Duncan in (Farida et al., 2022) and Bustamar Ayza in his book (2017: 188), namely:

a. Goal achievement

Analysis of goal achievement is a step carried out to identify things that are being observed by the community and affect life in the present and the future. Based on the results of interviews with informants that to analyze the achievement of goals according to the three tax fiscus and lecturers / academics who interviewed researchers they had different opinions. First, according to Mr. Hamdani, our main goal as a tax fiscus is to improve taxpayer compliance by increasing tax revenue, encouraging taxpayer compliance. Then, to increase equality and fairness by maintaining high tax compliance, we strive to prevent tax avoidance practices that can harm society and the economy as a whole. The main objective of the tax fiscus, which focuses on improving taxpayer compliance and tax revenue. The tax fiscus aims to encourage taxpayers to be obedient in paying the taxes they require. Then Mr. M. Indra Gunawan as Account Representative (AR) believes that his goal is to create an efficient, fair, and transparent tax system through effective law enforcement. With the creation of an efficient, fair and transparent tax system through tax law enforcement. then Mr. Deria as the tax collection department We want to create better awareness among taxpayers about the importance of fulfilling tax obligations. The main goal is the creation of a complete and clear tax information and education system for taxpayers in meeting effective taxpayer compliance. The problem is still the lack of understanding of taxpayers in applicable tax regulations. The main driver in tax law enforcement is the creation of an approach between tax fiscus and taxpayers in providing education about tax regulations so that taxpayers understand their rights and obligations.

Then in analyzing the external environment according to academics, namely Mr. Agus Subagiyo as a lecturer at the STIAMI Institute, the goal is to increase taxpayer complaints. Achieving the level of satisfaction and competence of taxpayers and fiscus in carrying out tufoksi as tax officers. The obstacle in carrying out tax law enforcement is the lack of public awareness to improve tax compliance. The main driver in carrying out tax law enforcement is the existence of an online education system organized by KPP so that taxpayers can get sufficient information in terms of taxation.

Based on the results of the interview, the researcher agreed with the opinions of the informants who were interviewed, one of which was the opinion of Mr. M. Indra Gunawan from the field of Account Representative (AR), namely in his goal to create an efficient, fair, and transparent tax system through effective law enforcement. As well as the opinion of Mr. Agus Subagiyo as a lecturer at the STIAMI Institute, namely the achievement of the level of satisfaction and competence of taxpayers and fiscus in carrying out tufoksi as tax officers.

b. Integration

Integration Analysis is a step carried out to identify things that are being observed by the community. Based on the results of interviews with informants that to analyze integration in terms

of opinion, Mr. Hamdani from the supervisory section IV argues that the socialization process we held an extension and education campaign on piracy aimed at increasing public and taxpayer understanding of the importance of complying with tax compliance. The socialization process held by the empowerment and education campaign on piracy aimed at increasing public and taxpayer understanding of the importance of complying with tax compliance. Organizing several special socialization and education programs to encourage taxpayer compliance such as counseling programs, tax reporting guidance programs, partnerships with financial institutions and professional associations, consultation programs and individual services, integrated law enforcement socialization programs. From the results of an interview with Mr. Agus Subagiyo as a lecturer at the STIAMI Institute, he argued that to analyze integration can be done with reporting and responses from the public or taxpayers in resolving tax disputes, it can be seen from the resolution of disputes in the tax court. The socialization process can be done in various ways, including counseling, seminars or webinars, or by disseminating brochure Appeal Sheets to the taxpayer community in strategic places that can be seen by the public. There is socialization that has been carried out by DGT in this case through seminars and webinars or the consultation side of discussions with the taxpayer community in KPP and in the regional office.

Based on the results of the interview, the researcher agrees with the opinion of the informants interviewed, namely in analyzing integration, it can be done by holding tax socialization or education to taxpayers so that it can increase taxpayer compliance with their rights and obligations.

c. Adaptation

Adaptation Analysis is a step that is carried out to identify things that are being observed by the community and affect life in the present and the future. Based on the results of interviews with informants that to analyze integration in terms of opinion, Mr. Hamdani from the supervisory section IV argues that he has a responsibility to ensure that the necessary facilities and infrastructure, including information technology and reporting systems, are available and supportive. Then Mr. M. Indra Gunawan as Account Representative (AR) argued that evaluating needs related to facilities and infrastructure needed in tax law enforcement. Encourage the use of sophisticated information technology and in accordance with taxation needs through the DGT website. Then Mr. Deria Fitrah Wardhana as the Billing Section argued that preparing long-term planning that includes the development and maintenance of the facilities and infrastructure needed. We strive to obtain adequate budget to implement and maintain the necessary information technology and effective reporting systems.

From the results of an interview with Mr. Agus Subagiyo as a lecturer at the STIAMI Institute, he argued that to analyze the facilities and infrastructure already available with the opening of an online DGT site that can be accessed by all taxpayers in providing convenience.

Based on the results of interviews, researchers agree with informants, DGT has provided facilities and infrastructure through the DGT online website. evaluating needs related to facilities and infrastructure in carrying out effective law enforcement.

d. Tax Audit

Tax audit analysis is a way to carry out tax law enforcement to identify things that are being observed by the public. Based on the results of interviews with informants that to analyze the integration in terms of opinion, Mr. Hamdani from the field of supervision section IV argued: During detailed examinations, we as tax officers usually check various types of information and documents related to taxpayers' tax obligations. The types of documents needed proof of income such as financial statements, proof of sales invoices, proof of transactions, proof of contract letters. The actions or sanctions that may be provided as a result of selective examination in tax violations or non-compliance may vary depending on the level of violation and applicable tax regulations in a particular country. Efforts to improve the efficiency and effectiveness of field inspections in tax law enforcement. These efforts are the improvement of information and communication technology. Then Mr. M. Indra Gunawan as Account Representative (AR) believes that the information and documents needed in tax audits are financial statements, proof of transactions such as sales invoices, purchase invoices, proof of payment, and other contracts or agreements, the tax fiscus can also check other supporting information, such as asset lists, debt lists, proof of tax payments, ownership documents or asset transfers, other income or payment documents, and other relevant records for verification and assurance of taxpayer compliance. Tax violations can be administrative sanctions, can be fines imposed for certain violations, such as delays in submitting reports or paying taxes, incompleteness or inaccuracy in reporting, or other violations regulated in tax regulations. Utilizing information technology and integrated systems to support field inspections. Then Mr. Deria Fitrah Wardhana as the Billing Section believes that the completeness documents in carrying out tax audits include financial statements, proof of transactions, proof of tax payments and other supporting coctions. Sanctions in the form of administrative sanctions in reporting or paying taxes in the form of fines or interest on the amount of tax that is not reported or not paid. The use of information technology has become an important part in improving the efficiency of field inspections. Computerized information systems, data analysis software, and electronic monitoring tools can help in collecting, managing, and analyzing data more efficiently.

From the results of an interview with Mr. Agus Subagiyo as a lecturer at the STIAMI Institute, he argued to analyze during the tax audit the required documents include financial statements, then also proof of sales, proof of purchase and proof of taxpayer third party transactions. The sanctions are given fines and increased rates for income tax that are less offered to taxpayers for late payments and reports. To improve the effectiveness of field inspections, actions that can be taken by the fiscus include limiting inspection standards for taxpayers who have a maximum turnover of 100 million, no examination is needed and only enough research is carried out.

Based on the results of interviews, researchers agree with informants, during the examination the type of information and documents that will be examined by the tax officer in the form of financial statements, proof of sales and other proof of transactions.

e. Tax Investigation

Analysis Tax investigation is a step carried out to identify things that are being observed by the community and affect life in the present and the future. Based on the results of interviews with

informants that to analyze integration in terms of opinion, Mr. Hamdani from the field of supervision section IV argues that the role of criminal investigators has an important role and responsibility. Investigation and collection of criminal evidence are responsible for conducting investigations into suspected tax crimes. We collect evidence, analyze data and investigate suspicious transactions and activities. The investigation process is carried out with the initial investigation process of cases carried out by criminal tax investigators, by identifying related parties involved in the case being investigated, collecting evidence that is relevant to the case. Then Mr. M. Indra Gunawan as Account Representative (AR) argued that the role of investigators is to make taxpayers comply with tax regulations. The investigation process is carried out through tracing tax return reports from tax wab. Then Mr. Deria Fitrah Wardhana as the Collection Section argued that criminal tax investigators play a role in the prosecution process of tax criminal cases. Investigators gather relevant evidence to support the case. It involves the collection of documents, financial data, transaction records, financial statements, and other information relating to alleged tax crimes.

From the interview with Mr. Agus Subagiyo as a lecturer at the STIAMI Institute, he argued to analyze that the role of the multifaceted investigator is to determine how much the level of errors and violations committed by taxpayers so that they can determine the demands given by taxpayers such as sanctions and fines. The investigation process carried out is through tracing the tax return report from the taxpayer and tracing through the opposite transaction carried out by the taxpayer.

Based on the results of interviews researchers agree with informants, the process of investigating tax crimes involves steps such as tracing tax return reports, tracing counterparties, and collecting relevant evidence. All of this is an important part of investigators' efforts to uncover and handle tax crime cases effectively. The role of tax crime investigators includes collecting evidence, analyzing data, investigating, encouraging taxpayer compliance, and determining appropriate demands and sanctions.

f. Tax Collection

Tax collection analysis is a step carried out to identify things that are being observed by the community and affect life in the present and the future. Based on the results of interviews with informants that to analyze integration in terms of opinion, Mr. Hamdani from the supervisory section IV argues that with the issuance of a tax collection letter (STP), the tax officer can provide clear and firm notification to taxpayers regarding the amount of tax that has not been paid or underpaid. The Underpayment Tax Assessment Letter (SKPKB) is issued accurately and in accordance with applicable legal provisions, the tax fiscus has the responsibility to carry out several strict steps and procedures. The collection of taxes payable based on the Additional Underpayment Tax Assessment Letter is carried out through a structured collection process and in accordance with applicable legal provisions. We as tax officers will send a collection notice to the taxpayer containing information about the amount of tax owed, the deadline for payment. The Rectification Decree (SKP) is issued based on several bases or reasons that become the legal basis. There are errors in administration such as in recording or entering transaction data, tax calculations. The main purpose of issuing an Objection Decision Letter in tax law enforcement is to give taxpayers the opportunity to file objections or protests against tax decisions or actions that are considered

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inconsistent with tax provisions or detrimental to taxpayers. Then Mr. M. Indra Gunawan as Account Representative (AR) believes that with STP, taxpayers can comply in tax reporting and tax payments. Ensure that SKPKB is issued in accordance with tax procedures. Additional outstanding tax collection is given to tax waibs whose amount of payment is not in accordance with the amount reported and paid, then SKPKBT is issued. Correction Decree as the basis for taxpayers in correcting the reporting that has been submitted. Aims to appeal the tariff set.

From the results of an interview with Mr. Agus Subagiyo as a lecturer at the STIAMI Institute, he argued to analyze that the purpose of using tax bills in law enforcement is as evidence that the duties and functions of the fiscus have been carried out properly and in accordance with tax laws and regulations. The basis for the issuance of SKPKB is the evidence of tax returns that have been submitted by taxpayers and the results of research conducted by the fiscus on tax returns from these taxpayers. Debt collection can be carried out by the fiscus by going through a procedure that sends a notification letter and appeal letter or better known as SP2DK confirmation from a certificate of confirming data from SP2DK to taxpayers. By finding errors in the reporting of tax returns, either intentionally or unintentionally in the hope that taxpayers will immediately make corrections by issuing a decree. The purpose is to provide legal certainty for objection applications that have been submitted by taxpayers to the DGT.

Based on the results of interviews, researchers agree with informants, the goal is to provide legal certainty for objection applications that have been submitted by taxpayers to the DGT. The Rectification Decree (SKP) is issued to correct administrative errors in taxation, becoming the basis for taxpayers in correcting or correcting previously submitted reporting.

2. How does the entity encourage the effectiveness of law enforcement in order to improve taxpayer compliance at the Jakarta Kelapa Gading Primary Tax Service Office in 2019 - 2021?

Based on the results of interviews with informants, researchers can conclude related to the driving entities of the effectiveness of tax law enforcement in improving taxpayer compliance at the Paratama Jakarta Kelapa Gading Tax Service Office, namely:

a. Good cooperation between tax authorities, relevant authorities and financial institutions can be a driver in tax law enforcement. With the existence of a tax system that encourages the public to fulfill their tax obligations and education system online provided by DGT for mandatory paak. Inspection, the use of information and communication technology and data analysis can be the main drivers in tax audits.

b. One of the main obstacles is the lack of compliance of taxpayers with tax obligations. The main driver in conducting tax audits is the increasing compliance of taxpayers. There are still many taxpayers who violate tax laws in tax evasion. Effective law enforcement and strict sanctions against tax violations can be a driver in tax collection. The sanctions provided can provide incentives for taxpayers to comply with tax obligations.

3. How do entities hinder the effectiveness of law enforcement in order to improve taxpayer compliance at the Jakarta Kelapa Gading Primary Tax Service Office in 2019 - 2021?

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Based on the results of interviews with informants, researchers can conclude related to the driving entities of the effectiveness of tax law enforcement in improving taxpayer compliance at the Paratama Jakarta Kelapa Gading Tax Service Office, namely:

- a. The main driver in carrying out tax law enforcement is the existence of an online education system organized by KPP so that taxpayers can get sufficient information in terms of taxation. Inspection, utilization of information and communication technology and data analysis can be the main drivers in tax audits.
- b. The main driver in conducting tax audits is the increasing compliance of taxpayers. Increased understanding of taxpayers in knowledge of tax regulations. improve compliance. Through effective socialization campaigns and education on the importance of paying taxes, taxpayers can become more aware and accept their responsibility in paying taxes owed.

CONCLUSION

Based on the results of the research that has been conducted, several research conclusions can be drawn regarding the Analysis of Law Enforcement Effectiveness in Ragka Improving Taxpayer Compliance at the Jakarta Kelapa Gading Tax Service Office.

Some conclusions are as follows:

1. The Effectiveness of Law Enforcement in order to Improve Taxpayer Compliance in the future will be tightened even more to increase taxpayer compliance in carrying out tax compliance. DGT conducts socialization or education directly or online through the DGT website, and other social media.
2. The entity driving the effectiveness of law enforcement in order to improve taxpayer compliance is the socialization of DGT provided to taxpayers such as tax reporting procedures, tax payments and other tax regulations.
3. Entities Inhibiting the Effectiveness of Law Enforcement in order to Improve Taxpayer Compliance, namely the lack of understanding for taxpayers in exercising their rights and tax obligations, to improve the level of better compliance of taxpayers.

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