



The Effect of Implementation of Tax Sanctions on Private Tax Observation (Case Study in Dompu District)

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Abstract

The purpose of this study was to determine and analyze the effect of the implementation of tax sanctions on the level of compliance of individual taxpayers in Dompu Regency and to find out and analyze the quality of services to taxpayers in Dompu Regency. The type of research used is empirical legal research, the statutory approach method, the conceptual approach and the sociological approach. Based on the results of the study, the implementation of tax sanctions on the level of compliance of individual taxpayers in Dompu Regency that does not have a significant effect on the level of taxpayer compliance, this is indicated by the data in 2016 up to 2019 there was a decrease in the rate of tax revenue in Dompu Regency. services to taxpayers in Dompu Regency are run by the Dompu Tax Counseling and Consultation Service Office, which is in the medium category based on survey results from variable data and indicators according to public service standards and Ombudsman surveys.

Keywords: *Compliance; Tax Sanctions; Taxpayers*

A. Introduction

Taxpayer compliance in Indonesia is still low. Based on the Report of the Directorate General of Tax (DGT), the level of compliance of individual taxpayers is still low. In 2018, until the peak of Annual Personal Income Tax Return reporting on March 31, 2018, compliance of report submission has not reached the specified target of 64.5% for quarter 1. While in 2019, DGT recorded up to the deadline for submission of Notification Letter (SPT) Annual 2018 individual taxpayers on April 1 2019, the number of reporting has reached 11.03 million tax returns.¹

Taxpayer compliance is guilt and shame, taxpayers' perceptions of the fairness and fairness of the tax burden they bear, and the effect of satisfaction on government services². According to Safri Nurmanto

¹<https://www.pajak.go.id/id/artikel/sudah-cukupkah-kepatuhan-pajak-kita>, diakses pada tanggal 29 November 2019

² Erard dan Feinstein sebagaimana yang di kutip oleh Chaizi Nasucha dan dikemukakan kembali oleh Siti Kurnia Rahayu, *Perpajakan Indonesia: Konsep & Aspek Formal*, Graha Ilmu, Yogyakarta, 2010, hlm. 111

in Siti Kurnia,³ tax compliance can be defined as a situation where taxpayers fulfill all tax obligations and carry out their tax rights. Tax non-compliance is a taxpayer who does not fulfill his obligation to pay his tax in accordance with applicable regulations, does not report his tax obligations in accordance with applicable law, and does not pay his tax according to the provisions.

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The tax legal instrument is regulated in Article 23A of the 1945 Constitution of the Republic of Indonesia, which states "taxes and levies that are coercive for the purposes of the country are regulated by law". Then it is regulated by Law Number 6 of 1983 concerning General Provisions and Tax Procedures as Amended several times, the latest by Law Number 16 of 2009 (UU KUP). Furthermore, in the era of regional autonomy, a form of financial balance between the central and regional governments, Law Number 28 of 2009 concerning Regional Taxes and Regional Levies was enacted.

One of the government's strategies to increase tax revenue and at the same time improve taxpayer compliance in paying taxes, the government applies Tax Sanctions. The sanctions are that every taxpayer who violates the provisions of tax legislation is subject to sanctions. KUU regulates tax sanctions consisting of administrative sanctions and criminal sanctions. Tax administration sanctions consist of fines, interest and increase sanctions.

One example of a case that occurred in the region of Sumbawa Island, NTB Province, is that the initial taxpayer of a hospital who did tax arrears worth Rp4.7 billion, has permanent legal force (inkraht), is subject to imprisonment because he did not complete his obligations within the prescribed time limit. Criminal sanctions have been part of the attempt to take the body of hostage (gijzeling) of the tax guarantor with tax arrears. Gijzeling is carried out after persuasive collection efforts do not get a positive response from the tax guarantor.⁴

In Dompu District, based on preliminary observations, awareness of individual taxpayers is still very low and there is a tendency for ineffective sanctions, although there is an increase in the tax rate of individual taxpayers, but it is insignificant and this can be related to the quality of service to taxpayers.

As a region that continues to grow, Dompu Regency actually has a variety of potential possessed to become an advanced region by maximizing tax potential. Tax revenue has not reached maximum results. Even though the potential for tax revenue can be utilized to support regional development.

Based on a brief description of the background of the problem above, the focus of this study is to analyze the effect of implementing tax sanctions on the level of compliance of individual taxpayers and the quality of service to taxpayers in Dompu Regency.

³ *Ibid.*, hlm. 138

⁴ <https://economy.okezone.com/read/2016/04/26/20/1373204/penunggak-pajak-rp4-7-miliar-di-ntb-dipenjara>, publikasi pada Selasa 26 April 2016, diakses pada tanggal 2 Januari 2020.

B. Method

This study uses empirical legal research or sociological legal research, namely research on the effectiveness of law, which is research based on normative legal science (legislation), observing how reactions and interactions occur when the norm system works in society (law in action). The method of approach used in this study is the statute approach, conceptual approach and sociological approach.

Types and sources of data used in this study are primary data, i.e. data collected through field research. In this study, field research was conducted at the Dompu Tax Counseling and Counseling Service Office (KP2KP Dompu). Primary data sources were obtained from informants and respondents. The informants in this study were the Dompu KP2KP element and secondary data from the Ombudsman survey. Other secondary data is obtained from library research consisting of primary, secondary and tertiary legal materials. Primary legal materials are statutory regulations, and court decisions. Secondary legal materials include textbooks, journals, and results, and tertiary legal materials, namely supporting materials such as media news sources.

C. Discussion

1. Effects of the Implementation of Tax Sanctions on the Level of Compliance of Individual Taxpayers in Dompu Regency

a. Dompu Regency Taxation

Taxation services in Dompu Regency are carried out at the Dompu Tax Counseling and Consultation Service Office (KP2KP Dompu). Services provided by Dompu KP2KP include receiving taxpayer reporting and requests, as well as providing tax counseling and counseling. The number of taxpayers, tax receipts and Annual Tax Return reporting in Dompu Regency are presented in the following table.

Table 1. Number of Dompu Regency Taxpayers

Type of Taxpayers	Total
Company	3,182
Individual	36,367
Treasurer	900
Total	40,449

Table 2. Dompu Regency Tax Revenue in 2016-2019

Year	Tax Revenue	
	Bruto	Netto
2019	88,450,105,978	83,297,732,379
2018	97,288,706,569	92,839,864,134
2017	95,046,141,567	93,368,962,356
2016	101,590,948,625	96,047,795,166
Total	382,375,902,739	365,554,354,035

Table 3. Annual Reporting Tax Return

Year	Annual Tax Reporting Return	
	Company	Individual
2018	497	6,850
2017	532	5,842
2016	528	6,218
2015	411	6,762

Source: KP2KP Dompu, 2019

The description above shows the taxation in Dompu Regency related to the number of taxpayers, annual tax return and reporting. In Table 1 shows the number of corporate taxpayers is 3,182, individuals are 36,367 and collectors or treasurers are 900, so the total is 40,449. Then in Table 2 shows the tax revenue in Dompu Regency from 2016 to 2019, from that number, there was a decrease every year. So the conditions require government attention in increasing tax revenue.

b. Implementation of Tax Sanctions Against the Level of Compliance of Individual Taxpayers in Dompu Regency

Based on the results of the study, the implementation of tax sanctions is subject to compliance with the law, there are administrative sanctions, fines to penalties.⁵ If referring to the provisions of the KUP Law, then in the taxation sanctions regulate sanctions consisting of administrative sanctions and criminal sanctions. Tax administration sanctions consist of fines, interest and increase sanctions. Administrative sanctions in the form of fines are administrative sanctions imposed on taxpayers who do not comply with applicable tax laws and regulations. The imposition of sanctions is carried out by tax officials who are in charge of managing central taxes or regional taxes in the context of enforcing tax penalties. Fines are administrative sanctions imposed on violations relating to reporting obligations.

Administrative sanctions in the form of interest are administrative sanctions that are imposed on taxpayers if they violate tax laws relating to the implementation of obligations. Where the obligation is the payment in full of tax within the specified time period as stated in the tax collection basis.

Administrative sanctions in the form of interest can be divided into three, namely interest payments for paying taxes improperly, billing interest due to tax payments that are invoiced with bills, and interest charges due to the interest included in the tax assessments. Interest is generally charged for violations related to the obligation to pay taxes and to impose a violation that causes the tax debt to be greater.

Administrative sanctions in the form of increases are administrative sanctions imposed on taxpayers by tax officials in the context of enforcing tax laws. Imposing administrative sanctions in the form of increases is only referred to taxpayers who do not pay the full amount of tax due. In essence, administrative sanctions in the form of increases aim to prevent taxpayers from attempting to avoid tax payments because they can cause losses to state revenues. Increases are incurred if a violation of certain taxation provisions occurs. For example, related to violations of the provisions on bookkeeping, the penalty for an increase will be subject to 50% of the amount of tax owed which is set out in Article 13 paragraph (1) letter b jo. paragraph (3) letter a.

⁵ Hasil wawancara dengan Ferdi Kurniawan, selaku Kepala Seksi Pengolahan Data dan Informasi, pada tanggal 20 Maret 2020.

In addition to the imposition of sanctions for taxpayers who do not pay taxes, based on the KUP Law also imposes sanctions for taxpayers who do not report the tax return or late to report the tax return.

Based on the provisions of the sanctions in the KUP Law, the granting of sanctions related to taxation can be in the form of letters of reprimand or strict action in the form of hostage or gijzeling. Tax sanctions are guarantees that the provisions of tax legislation (tax norms) will be obeyed / obeyed / obeyed, in other words taxation sanctions can act as a deterrent so that taxpayers do not violate taxation norms.⁶

In the formulation of tax legislation, there are concerns by the government regarding the negligence of taxpayers who do not implement or not apply the law to its full potential. Therefore, to maintain the existence of the tax law, the government applies sanctions to direct and foster the public to pay their tax obligations regularly. In taxation Indonesia recognizes 2 (two) types of sanctions, namely criminal sanctions and administrative sanctions.⁷ Tax penalties are imposed on taxpayers who do not carry out their obligation to pay taxes. The phenomenon that is considered to be one of the factors of WP's lack of participation in carrying out its tax obligations due to the people's lack of understanding of taxation is increasingly mushrooming which results in WP being lazy or reluctant to pay taxes.⁸

It is known from the results of preliminary observations in Dompu Regency, taxpayers who complain with tax penalties that are considered burdensome, if the tax return (SPT) is not submitted by the taxpayer, the existing sanctions do not increase taxpayer compliance but result in taxpayers avoiding their tax obligations.

In 2016, the government issued a tax amnesty policy intended to eliminate tax penalties. One type of tax amnesty is prosecution amnesty, namely forgiveness that provides for the elimination of criminal acts for taxpayers who violate the law, sanctions are abolished by paying a compensation amount.⁹

Tax amnesty is the elimination of tax that should be owed, not subject to tax administration sanctions and criminal sanctions in the taxation field, by disclosing assets and paying ransoms as stipulated in the Tax Amnesty Act.¹⁰

c. Effects of the Implementation of Tax Sanctions on the Level of Compliance of Individual Taxpayers in Dompu Regency

Tax regulations are intended to be obeyed by taxpayers so that taxpayers will meet tax obligations if they consider that tax penalties will be more detrimental. Tax sanctions are guarantees that the provisions of tax legislation (tax norms) will be obeyed / obeyed / obeyed. It is expected that tax regulations will be obeyed by taxpayers. Taxpayers will fulfill tax obligations if they consider that tax sanctions will be more detrimental to them. Judging from the provisions of the legislation, tax sanctions

⁶ Mardiasmo, *Perpajakan*, Andi, Yogyakarta, 1997, hlm. 59

⁷ Mardiasmo, *Perpajakan*, Edisi Revisi, Penerbit Andi, Yogyakarta, 2009, hlm. 13

⁸ Hadzil, *Tinjauan Yuridis Akibat Berlakunya Uu No. 11 Tahun 2016 Tentang Pengampunan Pajak Terhadap Sanksi Pidana Perpajakan*, *Syiah Kuala Law Jurnal, Fakultas Hukum Universitas Syiah Kuala, Vol. 3 (2) Agustus 2019, hlm. 222-235*

⁹ Lawrence B. Sawyer, *Journal, Taxation and Business Law "Targeting Amnesties at Ingrained Evasion – a New Zealand Initiative Warranting Wider Consideration?"*, Department of Accountancy, Finance and Information Systems, University of Canterbury, diakses dari situs <http://www.austlii.edu.au/>

¹⁰ Suharno, *Panduan Praktis Amnesti Pajak Indonesia*, Kompas Media Nusantara, Jakarta, 2016, hlm. 5

are also a preventive tool so that taxpayers do not violate the norm. Imposition of tax sanctions is applied to create taxpayer compliance in carrying out its tax obligations.¹¹

Based on the results of the study (Table 2), there was a decrease in tax revenue in Dompu Regency in 2016 to 2019, this at a glance shows the norms of tax sanctions, did not have a significant effect on tax compliance. With the findings of the study, the norm of sanctions and the imposition of sanctions did not have an effect on the increase in tax revenue in Dompu District.¹²

Some experts consider sanctions to have a positive influence. Imam (2014) that tax sanctions have a positive effect on taxpayer compliance. This is reinforced by Ngadiman and Huslin (2015) that tax sanctions have a positive effect on taxpayer compliance. However, Ningsih and Rahayu (2016) differ that tax sanctions do not affect taxpayer compliance. This shows that taxation sanctions are still unable to make taxpayers obedient to carry out their tax obligations.

Hageman and Alon (2012) prove the impact of corruption on taxpayer compliance that the effectiveness of informal payments affects the level of compliance of corporate taxpayers because corporate taxpayers assume that if payment of tax is unofficial, corruption can occur. And also by Veronica (2015) that the perception of corruption knowledge affects tax compliance by 8%.

Efforts to increase tax revenue continue to be carried out by the government which in this case is the duty of the Directorate General of Taxes. Various attempts were made so that maximum tax revenue included extending and intensifying taxes. This is done by expanding tax subjects and objects by finding new taxpayers. Another effort from tax revenue is reforming the taxation system as a whole. From now on, the Indonesian state has begun to adopt a self assessment system where taxpayers are entitled to calculate for themselves how much tax contributions must be paid in accordance with the provisions of the applicable Taxation Law. But in practice, the tax collection system in Indonesia is difficult to run as expected. Taxpayer compliance that is not yet maximal can be seen from research conducted at Dompu KP2KP, it was found that adequate tax officer services are not followed by maximum taxpayer compliance.

Awareness of taxpayers is very difficult to realize, until now public awareness of paying taxes has still not reached the level expected. The public lacks confidence in the existence of taxes because they still feel the same as tribute, burdensome, often difficult to pay, the public does not understand what and how complicated and complicated tax calculation and reporting. Jotopurnomo and Mangoting (2013) prove the awareness of paying taxes has an influence on the effect of individual taxpayer compliance. This awareness of paying taxes does not only lead to obedience, obedience and discipline, but also to a critical attitude. The more developed the community and government, the higher the awareness of paying taxes, but not only stops there, they are even more critical in addressing taxation issues, especially with regard to policy material in the field of taxation. But different findings put forward by Nurlis and Kamil (2015) that awareness of taxpayers has no effect on taxpayer compliance and supported by Nugroho et al (2016) concluded that taxpayer awareness did not affect taxpayer compliance.¹³

Taxation conditions that require active participation of taxpayers in carrying out their taxation require high taxpayer compliance, namely compliance in fulfilling tax obligations in accordance with the truth. According to Rahayu (2013) revealed that tax compliance is an act of taxpayers in fulfilling their tax obligations in accordance with the provisions of the laws and regulations and the regulations

¹¹ Ristra Putri Ariesta dan Lyna Latifah, Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, Sistem Administrasi Perpajakan Modern, Pengetahuan Korupsi, Dan *Tax Amnesty* Terhadap Kepatuhan Wajib Pajak Di KPP Pratama Semarang, Jurnal Akuntansi Dewantara Vol. 1 No. 2 Oktober 2017, hlm. 173-187

¹² *ibid*

¹³ *ibid*

governing taxation in force in a country. Meanwhile, according to Widodo (2010) that tax compliance is learned by looking at how an individual makes a decision between choosing to carry out his obligations in carrying out taxes or actually doing tax avoidance. This reflects a relationship between the individual as a taxpayer and his country. This relationship will encourage discourse about the importance of basic and moral norms. In carrying out the fulfillment of its tax obligations from year to year it still shows a percentage that has not increased. This is based if we see a comparison of the number of taxpayers who meet the compliance requirements in Indonesia is very little when compared with the total number of registered taxpayers.¹⁴

Thus, the community awareness factor is very important in increasing taxes in Dompu District, so that the principal of tax law enforcement comes from the community. Every community or group has more or less legal awareness, the problem that arises is the level of legal compliance, namely high, moderate, or poor legal compliance. The degree of public legal compliance with the law, is one indicator of the functioning of tax law in Indonesia.

Soerjono Soekanto stated that law enforcement comes from the community and aims to achieve peace in the community. Every citizen or group has more or less legal awareness, the problem that arises is the level of legal compliance, namely high, moderate, or lacking legal compliance. The degree of public legal compliance with the law, is one indicator of the functioning of the law in question.¹⁵

A good law does not guarantee the implementation of the law if citizens' legal awareness and compliance does not support the implementation of the law.¹⁶

In addition to community factors, cultural factors are among the factors that influence law enforcement written by Soerjono Soekanto. The term legal culture (legal culture) was originally used by Lawrence M. Friedman as a factor that shapes the whole, both law, structure and society, because the way of judging a country is seen based on culture.¹⁷

Local knowledge systems are strongly influenced by culture, this aside from being an obstacle also reflects the wisdom of a community's cultural traditions can be used as an alternative to solving problems faced by the community, especially in utilizing available natural, economic and social resources. These environmental and human relations are of interest to be studied in accordance with the problems in this modern era, as has been done by previous researchers who are still dealing with humans and their environment.

The culture factor needs to be strengthened by balanced with efforts to provide legal awareness in the community in strengthening the existing culture, the aim is to create a legal awareness in achieving the justice of the community itself. This can be achieved with various approaches in line with the community factors above, such as legal guidance, dissemination, outreach or legal counseling which is also strengthened with various supporting devices such as modules, drawings or information boards that can be accessed freely and easily.

According to Paul Scholten, legal awareness is actually an awareness or values contained in human beings about existing laws or expected laws exist. Actually what is emphasized are values about the

¹⁴ ibid

¹⁵ Soerjono Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum*, Ed.1, Cet. Ke-10, PT. Rajagrafindo Persada, Jakarta, 2011, hlm. 45

¹⁶ Ramly Hutabarat, *Persamaan Di Hadapan Hukum (Equality Before the Law) di Indonesia*, Ghalia Indonesia, Jakarta, 1985, hlm. 78

¹⁷ Lawrence M. Friedman, *Sistem Hukum: Perspektif Ilmu Sosial*, Diterjemahkan oleh M. Khozim, Cet. Ke-4, Nusa Media, Bandung, 2011, hlm. 15-19

function of law and not a legal assessment of concrete events in the society concerned.¹⁸ So the placement of understanding tax must be placed above the values of society, for example the question of how the tax function in the structure of society, the use value and benefits for human sustainability.

Based on the foregoing, the tax constraints in relation to compliance cannot only be seen from the issue of public awareness, because taxes are basically an instrument of national development. A form of awareness will grow when the community feels a significant impact on development and the distribution of justice for the whole community. Based also on the concept of legal awareness above, the internalization value of compliance will be formed in order to increase public tax awareness.

2. Service Quality Against Taxpayers in Dompu Regency

a. Services for taxpayers

1) Standards and Types of Services

Based on its function, the services provided by Dompu KP2KP are receiving taxpayers' requests and reports, as well as providing tax information and counseling.

For counseling, the standards based on the implementation of Dompu's KP2KP tasks are based on the results of the study, namely:

- a. providing guidance and monitoring the implementation of technical policies on tax extension;
- b. providing guidance and monitoring the implementation of technical policy services and tax consultations;
- c. providing guidance and monitoring the implementation of technical policies for registration of taxpayers;
- d. providing guidance and monitoring the implementation of tax document management policies;
- e. implementation of counseling and tax services;
- f. implementing uniform interpretation of tax provisions;
- g. website maintenance and updating and taxation information guidance through other means of publication;
- h. implementing taxpayer complaints regarding taxation services and techniques;
- i. managing tax documents in the Regional Office; and
- j. implementation of tax cooperation and public relations affairs.

With regard to service standards, based on the results of the study, service standards in Dompu KP2KP are presented in the following table:

Table 4. Tax Service Standards in Dompu KP2KP

Standard Type	Scope
Service management standards	a. setting the scope of services b. setting service hours; c. queue system settings; and d. the mechanism of service in the event of a Technical Interference and / or Emergency.
Human resource standards	a. regulation of the number of officers; b. officer requirements; c. allocation of the number of officers; and

¹⁸ Achmad Ali, *Menjelajah Kajian Empiris Terhadap Hukum*, Yarsif Watampone, Jakarta, 1998, hlm. 192

	d. dress and behave standards.
Facility standard	a. standard facility settings in the TPT area; and b. standard facilities available in the TPT area.
Supervision standards	a. person in charge of activities; b. supervised service aspects; c. procedures for supervision; and d. penalty.

Source: KP2KP Dompu

The taxation service also regulates the time and other technical provisions related to the service, based on the research results described as follows:

- 1) Setting service hours
 - a. service hours at TPT at 08.00 - 16.00 local time;
 - b. every officer in the TPT is obliged to serve taxpayers during service hours;
 - c. service delivery in TPT is still carried out during recess;
 - d. in the case of services on Friday, the Head of the Tax Office may arrange rest hours in accordance with the situation and conditions in his work unit; and / or
 - e. in terms of services on religious days, Head of Office The DGT region can arrange service hours according to the situation and conditions in the working area.
- 2) Provisions relating to the queue system include:
 - a. the queue system at TPT is divided into:
 1. the service queue at the Help Desk.
 2. service queues at TPT Counters, including: queues for receipt of letters / requests; and queues for Taxpayer Identification Numbers / Taxable Entrepreneurs.
 3. TPT officers must provide services to taxpayers and / or the public until the last queue.
- 3) Provisions relating to the current service mechanism Technical and / or Emergency Disruption occurs:
 - a. In the event of a Technical Interference, then:
 1. TPT officer verbally notifies the Taxpayer and / or public who come to the TPT and makes a written announcement regarding the notification of a Technical Interference;
 2. TPT officers receive every application that meets the conditions and manually process the application and publish receipt of the numbering according to the applicable provisions; and
 3. in the event that the Taxpayer submits a Letter of Notification (SPT) in electronic form (e-SPT) and / or requires other electronic services, the SPT and the service will be processed after the application system is functioning again.
 - b. in the event of an Emergency, then:
 1. TPT officer notifies verbally and / or makes a written announcement about an Emergency situation.
 2. The KPP can look for other places as alternatives to new service points and immediately make an official announcement regarding the change of address.
- 4) Setting the number of officers includes:
 - a. officers who carry out service functions in the TPT consist of Core Officers and Support Officers.
 - b. Core Officers include:
 1. Daily Coordinator;
 2. Help Desk Officer; and
 3. TPT Counter Officers.
 - c. Supporting Officers include: Service Director; Receptionist; Security Officer (Security Guard); and Janitor
- 5) Officer requirements include requirements for education level, age, position and competency.
- 6) The allocation of the number of officers placed in the TPT is adjusted to the needs or workload at the Tax Office.
- 7) TPT employees follow the clothing standards
- 8) TPT area consists of:

- a. waiting area, i.e. the place of taxpayers and / or the community waiting for services
 - b. Mandiri Service area, which is a place for taxpayers and / or the community to obtain services independently;
 - c. Help Desk area, i.e. a place for taxpayers and / or the public obtains tax information and / or consultation
 - d. TPT Counter area, i.
 - e. a place for taxpayers and / or the public to submit letters and / or requests for taxation; and e. other area.
- 9) The TPT area must always be clean and neat.
- 10) Every facility in the TPT area as intended in paragraph (1) must be maintained so that it always functions properly.
- 11) Facilities that must always be provided in each TPT area.
- As for the types of services based on document data, they are as follows:
1. Online Banking
Taxpayers need to register for online banking facilities at the perception bank designated by the Minister of Finance. The bank will then provide a special online tax payment application.
 2. Depositing through a Bank / Post Office
Teller In addition to banks, the post office is also one of the channels designated by the government to implement an electronic state revenue system through the second generation 'billing' state revenue module system (MPN G2).
 3. How to pay income tax with OnlinePajak
must be able to utilize the services provided by Online Tax.¹⁹

2) *Service Evaluation*

Evaluation of the implementation of standards, has been carried out by the Ombudsman through the Compliance Survey of Public Service Standards in Local Governments in West Nusa Tenggara 2013 - 2019, in Dompnu the survey was conducted from 2018 to 2019 with the results of a moderate compliance survey.

The survey by the Ombudsman is based on the first consideration, compliance / implementation of service standards results in various types of subsequent maladministration that are dominated by apparatus behavior or systematically occur in public service agencies, for example: unclear procedures, uncertainty in terms of service, extortion, corruption, uncertainty in investment licensing services , arbitrariness and macro-level results in poor quality public services. Second, resulting in a high-cost economy, an obstacle to investment growth. third, achievement of the RPJPN, RPJMN, RKP targets related to the public goods, services and administration services sector will be hampered. fourth, public trust in the apparatus and the government declined which could potentially lead to public apathy. Service variables and indicators based on the Ombudsman standard are compliance assessments that have the intention of preventing maladministration actions in the Central and Local Government Public Service Units with efforts to fulfill service standard components as stipulated in Law 25 of 2009 on Public Services (Public Service Law) and intends to know effectiveness and testing quality of public service providers. Service variables and indicators based on the Ombudsman standard and survey results are:

¹⁹ Hasil wawancara dengan Ferdi Kurniawan, selaku Kepala Seksi Pengolahan Data dan Informasi, pada tanggal pada tanggal 20 Maret 2020.

Figure 1. Service Variables and Indicators

No	Variabel Penilaian	Komponen Indikator	Bobot	No	Variabel Penilaian	Komponen Indikator	Bobot																				
1	Standar Pelayanan	Persyaratan	8	7	Penilaian Kinerja	Ketersediaan Sarana Pengukuran Kesesuaian Pelayanan	5																				
		Sistem mekanisme dan prosedur	6			8	Visi, Misi dan Mota Pelayanan	Ketersediaan Visi dan Misi Pelayanan	2																		
		Produk Pelayanan	6					Ketersediaan Mota Pelayanan	2.5																		
		Jangka Waktu Penyelesaian	12					9	Atribut	Ketersediaan Petugas Penyelenggaraan menggunakan ID Card	2.5																
Biaya/Tarif	12	10	**Pelayanan Terpadu (Jawaban Pilihan harus satu yang dipilih)	a) Pelayanan Terpadu Tingkat Kementerian/Lembaga	10																						
2	Maklumat Layanan			Ketersediaan Maklumat Pelayanan	12	b) Pelayanan Terpadu Tingkat Direktorat/Jenderal/Deputi	7																				
						c) Pelayanan terpadu Tingkat Direktorat/Direktur/Eselon III	5																				
						d) Bukan Pelayanan Terpadu	0																				
3	Sistem Informasi Pelayanan Publik	Ketersediaan Informasi Pelayanan Publik Elektronik atau Non Elektronik (booklet, pamflet, website, monitor televisi, dll)	12	5	Pelayanan Khusus	Ketersediaan Sarana khusus bagi pengguna layanan berkebutuhan khusus (ram, rambatan, kursi roda, jalur pemandu, toilet khusus, ruang menyusui, dll)	2																				
						Ketersediaan Pelayanan khusus bagi pengguna layanan berkebutuhan khusus (Ketersediaan Sarana Pengaduan (SMS/Telpon/Fax/Email, dll)	2																				
4	Sarana dan Prasarana Fasilitas	Ketersediaan ruang tunggu	3	6	Pengelolaan Pengaduan	Ketersediaan informasi prosedur dan tata cara penyampaian pengaduan	3																				
		Ketersediaan toilet untuk pengguna layanan	2			Ketersediaan Pracet /Petugas Penelope Pengaduan	5																				
5	Pelayanan Khusus	Ketersediaan loket/meja pelayanan	3	6	Pengelolaan Pengaduan	Ketersediaan informasi prosedur dan tata cara penyampaian pengaduan	3																				
		Ketersediaan Sarana khusus bagi pengguna layanan berkebutuhan khusus (ram, rambatan, kursi roda, jalur pemandu, toilet khusus, ruang menyusui, dll)	2			Ketersediaan Pracet /Petugas Penelope Pengaduan	5																				
6	Pengelolaan Pengaduan	Ketersediaan Sarana Pengaduan (SMS/Telpon/Fax/Email, dll)	5	6	Pengelolaan Pengaduan	Ketersediaan informasi prosedur dan tata cara penyampaian pengaduan	3																				
		Ketersediaan informasi prosedur dan tata cara penyampaian pengaduan	3			Ketersediaan Pracet /Petugas Penelope Pengaduan	5																				
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Figure 2. Results of Compliance Survey on Public Service Standards

No	Prov/Kab/Kota	Hasil Penilaian (Zonasi)							Keterangan												
		2013	2014	2015	2016	2017	2018	2019													
1	Provinsi NTB	33,03	71,21	71,53	73,96	97,58			Disurvei terakhir tahun 2017												
2	Kota Mataram	46,60	79,86	70,23	60,25	96,34			Disurvei terakhir tahun 2017												
3	Kab. Lombok Barat						44,68	98,30	Disurvei terakhir tahun 2019												
4	Kab. Lombok Utara			12,95	23,59	48,76	93,87		Disurvei terakhir tahun 2019												
5	Kab. Lombok Tengah					48,60	63,49	96,53	Disurvei terakhir tahun 2019												
6	Kab. Lombok Timur					31,45	58,22	90,78	Disurvei terakhir tahun 2019												
7	Kab. Sumbawa			41,66	87,68				Disurvei terakhir tahun 2016												
8	Kab. Sumbawa Barat						57,69	81,94	Disurvei terakhir tahun 2019												
9	Kab. Dompu						60,41	60,49	Disurvei terakhir tahun 2019												
10	Kab. Bima						56,97	63,67	Disurvei terakhir tahun 2019												
11	Kota Bima			33,86	89,43				Disurvei terakhir tahun 2016												
		<table border="1"> <thead> <tr> <th>Nilai</th> <th>Tingkat Kepatuhan</th> <th>Zona***</th> </tr> </thead> <tbody> <tr> <td>0-50</td> <td>RENDAH</td> <td>MERAH</td> </tr> <tr> <td>51-80</td> <td>SEDANG</td> <td>KUNING</td> </tr> <tr> <td>81-100</td> <td>TINGGI</td> <td>HIBU</td> </tr> </tbody> </table>							Nilai	Tingkat Kepatuhan	Zona***	0-50	RENDAH	MERAH	51-80	SEDANG	KUNING	81-100	TINGGI	HIBU	
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Source: Ombudsman, 2019

The goal is to encourage compliance with public service standards in order to accelerate the improvement of the quality of public services. In the publication of the results of the compliance survey, the implementation of the above standards shows that Dompu District in 2018 and 2019 received a moderate assessment.

Public services based on the provisions of the Public Service Act at least cover the implementation of services, management of public complaints, management of information, internal supervision, counseling to the public and consulting services.

The survey conducted by the Ombudsman covers service standards as regulated in the Public Service Act. In accordance with the standards seen in the presentation above, the public service standards further from the survey of public services by the Ombudsman measure the overall implementation of public services, not just service standards. In accordance with the provisions of the Public Service Law, which are regulated in Chapter V, the implementation of public services includes: service standards, service announcements, public service information systems, management of facilities, infrastructure, and / or public service facilities, special services, fees / tariffs for public services, implementing behavior in services, supervision of public service delivery, complaint management, performance appraisal.

Whereas in Dompu KP2KP, according to the service standards outlined in the previous sub-chapter, the types of standards are service management, human resources, facilities and supervision. Thus, the measurement standard for the Dompu Tax Counseling and Consultation Service Office (KP2KP Dompu) basically cannot be taken from the overall assessment by the Ombudsman, bearing in mind that the type of Dompu KP2KP service is different from the Ombudsman assessment standard which covers the overall field which is not a Dompu KP2KP service base. So observing the indicators determined by the Ombudsman, it can only be assessed based on the standards carried out by the Dompu KP2KP according to the Dompu KP2KP scope of work, so that when viewed from the type of standard implemented measured from the service standards of the Ombudsman survey results, it is the same as the Dompu Regency as a whole, KP2KP Dompu can achieve medium service.

b. Reform Strategy in Improving Service Quality

The Government of Indonesia through the Directorate General of Taxes has implemented the Tax Amnesty policy, namely in 1964, 1984, and 2008 (named Sunset Policy). Then the most recent on July 1, 2016, President Joko Widodo passed Law No. 11 of 2016 concerning Tax Amnesty amid the sluggish Indonesian economic conditions, this is expected to be a breath of fresh air for the Indonesian economy which is in need of massive funding in the context of infrastructure development in various fields.

Universally, tax administration is the key to success in a tax policy. Therefore, tax administration reform must be carried out continuously so that the service function can be optimally provided to the public. The tax administration reform should ideally be an instrument for increasing WP voluntary compliance, increasing public trust (trust), and increasing the integrity of tax officials. With a good administration system, the government is expected to be able to optimize the realization of tax revenue and increase tax compliance. Ironically, Indonesia's tax compliance is still fairly low, which is reflected in the tax ratio stagnation which is still below other countries in the range of 12-13 percent. The achievement of Indonesia's tax ratio is still below the Philippines (14 percent), Malaysia (16 percent), Thailand (17 percent), South Korea (25 percent), South Africa (27 percent), and Brazil (34 percent), or the average income country lower-middle class (17 percent).²⁰

One form of tax reform that is being promoted is the modernization of the administration of tax services through the use of information and communication technology. Of course, tax administration is no longer relevant using tape era technology to be able to get optimal results in this digital age. This is important so that WP feels easy to comply with its tax obligations. One of the causes of the lack of WP compliance is the difficult, ineffective, and inefficient administrative process that results in significant compliance costs.

Various steps have been made by DGT as the frontline in providing services to taxpayers. In 2013 the use of information and communication technology began with the implementation of e-registration or online WP registration system. This system allows tax subjects to register themselves as Taxpayers

²⁰ Yustinus Prastowo, 2017, *Modernisasi Administrasi Perpajakan: Upaya Penyempurnaan Pelayanan Pajak* (1), <https://www.online-pajak.com/modernisasi-administrasi-perpajakan-upaya-penyempurnaan-pelayanan-pajak-bagian-1-1>

without the need to come to the Tax Service Office (KPP) where they are domiciled. This can make it easier for taxpayers who do not have enough time to attend the Tax Office to make a Taxpayer Identification Number (NPWP). In the e-registration process, WP only needs to fill out the form in accordance with the instructions provided and perform an online original No Resident Card (KTP) scan. After completing all these procedures, WP is just waiting for the NPWP card to be completed and sent to the address registered by WP. However, this system still has several weaknesses, including the uncertainty when sending NPWP cards.²¹

Services for taxpayers in Dompu Regency, have been carried out in accordance with the Dompu KP2KP function, namely providing guidance and monitoring the implementation of the tax extension technical policy; providing guidance and monitoring the implementation of technical policy services and tax consultations; providing guidance and monitoring the implementation of technical policies for registration of taxpayers; providing guidance and monitoring the implementation of tax document management policies; implementation of counseling and tax services; implementing uniform interpretation of tax provisions; website maintenance and updating and taxation information guidance through other means of publication; implementing taxpayer complaints regarding taxation services and techniques; managing tax documents in the Regional Office; and work performance. and taxation and public relations matters.

The service standards in Dompu KP2KP are service management standards, human resource standards, facility standards and supervision standards. All of these standards have been implemented by Dompu KP2KP against taxpayers, and based on the evaluation standards of the Ombudsman survey results, Dompu KP2KP has moderate service quality scores. This means that Dompu's KP2KP service still has challenges to improve, especially human resources, facilities and supervision standards. Among them is the suitability of human resources with the workload of strengthening special service facilities for disabled people and nursing mothers. Then in supervision, not only by internal, but also oversight by the community and the District Parliament.

Regarding the management of information systems, Dompu KP2KP continues to develop innovations in accordance with technological developments and people's interest in various types of media, in line with Dompu's KP2KP main function is tax counseling and consultation.

Conclusion

1. The implementation of tax sanctions on the level of compliance of individual taxpayers in Dompu Regency that does not have a significant influence on the level of taxpayer compliance, this is indicated by the data in 2016 up to 2019 there was a decrease in tax revenue figures in Dompu Regency.
2. The quality of service to taxpayers in Dompu Regency is carried out by the Dompu Tax Counseling and Consultation Service Office, which is in the medium category based on survey results from variable data and indicators according to public service standards and Ombudsman surveys.

²¹ Direktorat Jenderal Pajak, www.pajak.go.id

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