

**Explication of the Value Added Tax of Building by Self Efforts in Bangkalan
Pratama Tax Service Office
(A case Study)**

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ABSTRACT

This study aims to analyze the collection of VAT of building by self efforts in the area of Bangkalan Pratama Tax Office.

This research is qualitative descriptive case study. The informants selected in this study was the tax officer and the owner builds that included into self build activities data collection techniques using primary data by means of intensive informant interviews and secondary data to support primary data obtained from library studies, rule of law and documentation.

The study's result showed that the value added tax implementation on self built activity in Bangkalan Pratama Tax Service Office is suitable with the PMK No.163/ PMK.03/2012. The tax authorities performance on tax object digging of value added tax on self build activity is quite well but the contribution of VAT of building by self efforts on value added tax acceptance was still moderate. The research unveiled that there is large potensial number of value-added tax on self build activity which is still unspoiled in the Bangkalan Pratama tax service office working area due to the very low public awareness at tax regulation of the value added tax on self built activity, the tax auothorities felt difficult to getting owner identity of the building who are doing self build activity, the lack of internal and external data accuracy that tax authorities got. The lack of tax authorities personnel to capture tax payer of the value added tax on self build activity, and the lack of accommodation.

Keyword: Value Added Tax, Value Added Tax of Building by Self Efforts, VAT revenue to build their own activities

**Eksplikasi Pemungutan Pajak Pertambahan Nilai atas Kegiatan Membangun Sendiri di Wilayah Kerja Kantor Pelayanan Pajak Pratama Bangkalan
(Sebuah Studi Kasus)**

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ABSTRAK

Penelitian ini bertujuan untuk menjelaskan atau mendeskripsikan dan menganalisis pemungutan PPN atas kegiatan membangun sendiri yang terdapat di KPP Pratama Bangkalan.

Penelitian ini merupakan penelitian kualitatif studi kasus deskriptif. Pemilihan informan dalam penelitian ini adalah pihak aparatatur pajak dan pemilik bangunan yang masuk dalam kategori kegiatan membangun sendiri. Teknik pengumpulan data menggunakan data primer dengan cara wawancara intensif kepada informan serta data sekunder untuk mendukung data primer yang didapatkan dari studi kepustakaan, aturan Perundang-Undangan, dan dokumentasi.

Hasil dari penelitian menunjukkan bahwa implementasi pemungutan PPN KMS di KPP Pratama Bangkalan sudah sesuai dengan PMK No 163/PMK.03/2012. Kinerja fiskus dalam menggali objek pajak PPN KMS tergolong baik tetapi kontribusi PPN KMS terhadap penerimaan PPN masih tergolong sedang. Terdapat potensi PPN KMS yang belum terjamah di Wilayah Kerja KPP Pratama Bangkalan dikarenakan masih rendahnya kesadaran masyarakat akan peraturan perpajakan terhadap PPN KMS, fiskus kesulitan mendapatkan identitas pemilik bangunan yang sedang melakukan kegiatan membangun sendiri, kurangnya keakuratan data internal maupun eksternal yang dimiliki fiskus, minimnya personil fiskus dalam menjaring Wajib Pajak PPN KMS, kurangnya akomodasi.

Kata kunci: Pajak Pertambahan Nilai, Pajak Pertambahan Nilai atas Kegiatan Membangun Sendiri, penerimaan PPN KMS