

ABSTRACT

This study seeks to explore the phenomenon of the magnitude of the turnover of the ship scrap metal businesses than tax revenues. The purpose of this study was to determine the interpretation of tax under the barge scrap metal businessman in the area x in terms of both views on taxes, application of taxation on their business and hope for the future tax system.

This research was conducted in the area of x. Informants in this study were two scrap metal business owners barges. Data were collected from interviews with informants, and then analyzed using data analysis techniques fenomenologi. This research approach uses a qualitative approach with the interpretive paradigm and using phenomenological research methodologies to determine the interpretation of the tax by the employer scrap metal barge. The results of this study indicate that the informant did not understand the whole of the relevant taxation of business being operated. But informants also tend to not pay taxes. This is one of the obstacles that occur in the tax collection system in Indonesia.

Keywords: interpretation of tax, scrap metal businessman barge.

**STUDI INTERPRETIF ATAS PAJAK PERSPEKTIF PENGUSAHA BESI BEKAS
KAPAL TONGKANG**

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ABSTRAK

Penelitian ini berupaya menggali fenomena besarnya omset pengusaha besi bekas kapal dibandingkan dengan penerimaan pajak. Tujuan penelitian ini adalah untuk mengetahui interpretasi pajak menurut pengusaha besi bekas kapal tongkang di daerah x baik dari segi pandangan tentang pajak, penerapan perpajakan pada usahanya dan harapan untuk sistem perpajakan kedepannya.

Penelitian ini dilakukan di daerah x. Informan dalam penelitian ini adalah dua orang pemilik usaha besi bekas kapal tongkang. Data dikumpulkan dari wawancara langsung dengan para informan, kemudian dianalisa menggunakan teknik analisa data fenomenolgi. Pendekatan penelitian ini menggunakan pendekatan kualitatif dengan paradigma interpretif dan menggunakan metodolgi penelitian fenomenologi untuk mengetahui interpretasi pajak menurut pengusaha besi bekas kapal tongkang. Hasil dari penelitian ini menunjukkan bahwa informan belum memahami secara keseluruhan tentang perpajakan terkait usaha yang dijalankannya. Tetapi informan juga cenderung untuk tidak membayar pajak. Hal ini merupakan salah satu hambatan yang terjadi dalam sistem pemungutan pajak di Indonesia.

Kata Kunci : interpretasi pajak, pengusaha besi bekas kapal tongkang

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