

ABSTRAK

NUR FADIYAH RAMADHANI, 2024. Efektivitas Penerapan Perhitungan Dan Pelaporan PPh Pasal 22 Atas Kegiatan Impor Barang Pada Kantor Wilayah Direktorat Jenderal Bea Dan Cukai (DJBC) Sulawesi Bagian Selatan. Karya Tulis Ilmiah (KTI). Program Studi D-III Perpajakan, Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Bapak H. Andi Rustam dan Pembimbing II Bapak Andi Arifwangsa Adiningrat.

Tujuan Penelitian ini yakni mengetahui gambaran tentang penerapan perhitungan dan pelaporan PPh Pasal 22 atas kegiatan impor barang pada Kantor Wilayah Direktorat Jenderal Bea dan Cukai (DJBC) Sulawesi Bagian Selatan. Teknik analisis data yang digunakan pada penelitian ini adalah teknik kualitatif dengan langkah mulai dari reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian ini menunjukkan bahwa dalam hal perhitungan dan pelaporan PPh Pasal 22 atas Kegiatan impor barang umumnya menggunakan sistem *self assessment system* dimana importir atau wajib pajak menghitung dan melaporkan sendiri besaran pajaknya. Tahapan yang harus dilalui oleh importir dalam melaporkan PPh Pasal 22 yaitu pertama menghitung PPh Pasal 22. Setelah itu importir membuat surat setoran Pabean, cukai, dan pajak (SSPCP) dan mencantumkan kode jenis pajak 22 untuk PPh Pasal 22 (411122). lalu Importir melakukan setoran PPh Pasal 22 ke Bank. Setelah itu bukti setorannya di lampirkan ke dokumen Pemberitahuan impor barang (PIB). Importir juga harus melampirkan beberapa dokumen pendukung ke formulir PIB. Setelah itu dokumen PIB di ajuka ke kantor pelayanan Bea dan Cukai (KPPBC) melalui platform online Bea dan Cukai. Setelah PIB diterbitkan, importir wajib melaporkan SPT Masa PPh Pasal 22 secara elektronik melalui e-SPT Masa PPh Pasal 22 di situs web DJP.

Penelitian ini menyimpulkan bahwa perhitungan dan pelaporan PPh Pasal 22 atas Kegiatan impor barang umumnya menggunakan sistem *self assessment system* dimana importir atau wajib pajak menghitung dan melaporkan sendiri besaran pajaknya. Kantor Wilayah DJBC Sulawesi Bagian Selatan telah memiliki sistem online untuk melakukan perhitungan dan pelaporan sehingga para importir tidak perlu lagi melakukan perhitungan dan pelaporan ke kantor. Akan tetapi perlunya pengawasan dan sosialisasi terhadap importir agar mencegah adanya pelanggaran aturan dan kesalahan yang dapat terjadi selama mengimpor barang.

Kata Kunci : PPh Pasal 22, Perhitungan PPh Pasal 22, Pelaporan PPh Pasal 22

ABSTRACT

NUR FADIYAH RAMADHANI, 2024. Effectiveness Of Implementation Calculation And Reporting Of PPh Article 22 On Import Activities Of Goods At The Regional Office Of The Directorate General Of Customs And Excise (DJBC) South Sulawesi. Scientific Paper (KTI). Taxation D-III Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Supervisor I Mr. H. Andi Rustam and Supervisor, II Mr. Andi Arifwangsa. Adiningrat

The purpose of this study is to find out the description of the application of calculation and reporting of Reb, Article 22 on, import activities of goods, at the Regional Office of the Directorate General of Customs and Excise (DJBC) of South Sulawesi. The data analysis technique used in this study is a qualitative technique with steps starting from data reduction, data presentation and drawing conclusions

The results of this study indicate that in terms of calculation and reporting of Income Tax Article 22 on. Import activities of general goods use a self-assessment system where importers, or taxpayers, calculate and report the amount of tax themselves. The stages that must be passed by the importer in reporting Income Tax Article 22 are first calculating Income Tax Article 22. After that the importer makes a letter, Customs, Excise, and Tax (SSPCP) deposit and includes the type code, tax 22 for PPh, Article 22 (411122). then, the importer makes a deposit, PPb, Article 22 to the Bank. After that, proof of deposit is attached to the document. Notification, import of goods (PIB). Importers must also attach several supporting documents to the PIB form. After that, the PIB document is submitted to the Customs and Excise service office (KPPBC) through the Customs and Excise online platform. After the PIB is issued, importers are required to report the PPh Article 22 Periodic Tax Return electronically through the e-SPT PPh Article 22 Periodic Tax Return on the DJP website.

This study concludes that the calculation and reporting of PPh Article 22 on. Activities, imports of general goods use a self-assessment system where importers or taxpayers calculate and report their own tax amounts. The DJBC South Sulawesi Regional Office has an online system for calculating and reporting so that importers no longer need to calculate and report to the office. However, supervision and socialization of importers are needed to prevent violations of regulations and errors that can occur during importing goods.

Keywords : *Income Tax Article 22, Calculation of Income Tax Article 22, Reporting of Income Tax Article 22*