

## Effectivity of Force Letter in Optimizing Tax Revenue

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**Article History:** Received: 10 January 2021; Revised: 12 February 2021; Accepted: 27 March 2021; Published online: 20 April 2021

**Abstract:** Not all taxpayers fulfill their tax obligations as they should. In order to safeguard the tax revenue, Indonesian government had to set some tax collection schemes, one of them was the Tax Collection by Force Letter (*Penagihan Pajak dengan Surat Paksa/PSPP*). Hence, the effectivity of this policy should be examined, since it was not a low-cost scheme in collecting the tax debt. Using qualitative research and a case study method at Surabaya Middle Tax Service Office (*KPP Madya Surabaya*), this research reviewed the data obtained in the form of legal products and the State Revenue Module in a time series basis period. Combined with interview with tax collection officers at *KPP Madya Surabaya* and best practices in other countries, this paper analysis the data gathered to come to a conclusion that the policy has to be reconsidered for continuing implementation, since it was not as effective as other tax collection method.

**Keywords:** Tax, Tax Collection by Force Letter, tax bailiff

### 1. Introduction

In accordance with the mandate of the 1945 Constitution Article 23, tax is a component of income in state finances that needs to be managed properly. The Anti-Corruption Clearing House stated that taxes can also play a central role in the development and sustainability of a country. Owens, Director of the Center for Tax Policy and Administration of the OECD stated the importance of the role of taxes in the OECD's Current Tax Agenda 2011 (2011,18).

The Agenda pointed out that a good relation between a government and its society could be built based on tax. The society would be able to see the government's accountability of the tax they had paid and make a link between the services they get from the government. Tax is very important for building a country, especially a developing country. The revenue from tax would provide internal financing for a nation and reducing loan that they would have to get from external party.

Tax would enable the public to play an active role in national development. Hence, they have to be diligent in paying taxes. The Indonesian government made a tax reformation when the self-assessment system was implemented. Along with that, the government also made some reformation of the approach in collecting tax. The goal was to raise the awareness of the society regarding the importance of tax for the development of public facilities and services. However, still there are taxpayers who are trying to avoid paying tax. Therefore, the government need to enforce the obligation, among others is using the Tax Collection by Force.

Erwis (2012,5) stated that one of the obstacles to optimizing tax revenue was the high number of taxes in arrears. These tax in arrears could be caused by the effort to avoid tax or purely the inability to pay. It would be difficult to act on case by case since the reasons would be abundant. Still the government should take action to increase the collectability of tax.

Ritonga (2012,216) stated that, upon these cases, the Directorate General of Taxation (DGT) had to collect tax by force, beginning with the enactment of Law No. 19/1997 concerning Tax Collection by Force Letter. Then since January 1, 2001 the tax collection policy was enforced under the Law No. 19/2000 which was the amendment to Law No. 19/1997. The new regulation is the basis for carrying out an active collection action by the DGT. The

process includes Collection-at-Once and at-The-Same-Time, notification of Force Letter, carrying out confiscation, arresting the taxpayer, and selling the confiscated items.

Tax Collection by Force Letter (TCDL) is one of the strategies to secure the government revenue from tax sector. In this method, the tax bailiff officer plays an important role. He has to take a series of actions to collect the tax in arrears. TCDL policy has been implemented for more than a decade. Therefore, there should be a review on its effectiveness in increasing the tax cash-inflow.

This study focused on analyzing the effectiveness of the implementation of the TCDL process compare to the collection of tax in arrears. The study was carried out at the Surabaya Middle Tax Service Office, which was a tax task unit which the largest tax revenue target was in the East Java Province. One major limitation to this study was that this study could not determine the impact of the Tax Amnesty Policy during 2016 and 2017 since the data were classified.

## 2. Literature Review

The base theory for this research were mainly from two sources, those were the internal condition of taxation in Indonesia, and taxation in other countries as material for comparison.

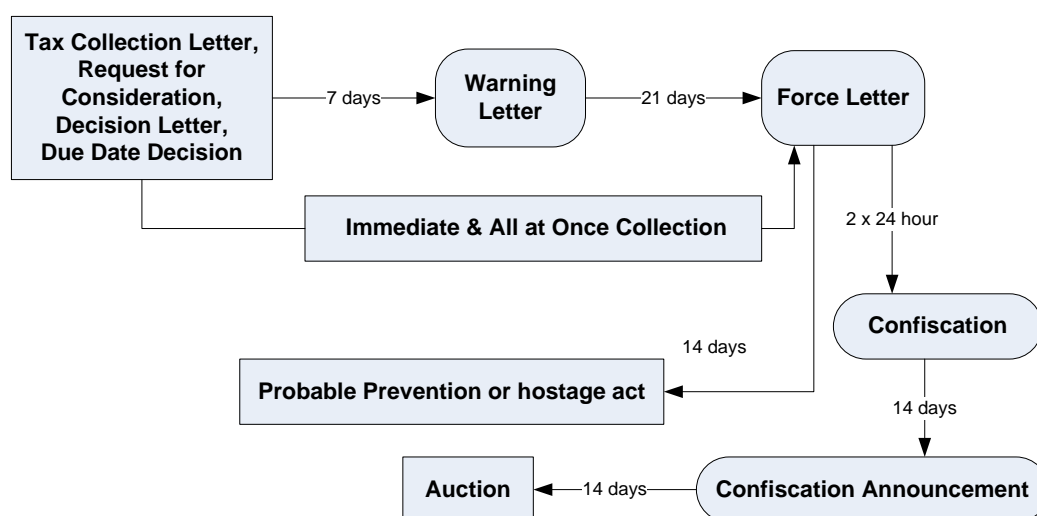
### *Taxation in Indonesia*

The society surely expect the firm, consistent, and consequent process of tax collection. This would have a positive effect on the taxpayer compliance in paying tax (Erwis, 2012,20). This was a strategy to increase the government income from tax sector. This consistent process also expected to increase the collection from the pending tax revenue.

Tax Law No. 19/2000 regarding the Tax Collection by Force Letter article 1 point 9 defined the tax collection as a series of actions in order for tax bearer to pay off their tax payable. That included the collection fees. The first step was to issue a warning letter, then the process of Collecting at Once and at The Same Time. By the time also sending the notification of the Force Letter. After 2 weeks, the tax bailiff officer had the rights to carry out confiscation and even taking arrest of the taxpayers. The last process was to sell the confiscated items.

The step-by step process of carrying out the regulation is described in Figure 1. For the purpose of this paper, the focus of the discussion is regarding the process of releasing the Force Letter (Surat Paksa) and the action related to that.

**Figure 1**  
**Tax Collection Execution Flowchart**



Legal bases for tax collection released by the DGT related to the TCDL policy were as follows:

1. Tax Law number 19 of 1997 std. Law number 19 of 2000 on PPSP.

2. Tax Law number 28 of 2007 concerning General Tax Provisions (KUP) chapter IV articles 18 to 24.
3. Government Regulation (PP) number 135 of 2000 concerning Procedures for Confiscation in the context of Tax Collection by Force Letter.
4. Government Regulation Number 136 of 2000 concerning Procedures for the Sale of Confiscated Goods that are Exempted from Sales by Auction in the context of Tax Collection by Force Letter.
5. Government Regulation Number 137 of 2000 Place and Procedure for Arresting, Rehabilitation of Tax Bearers' Good Name, and Providing Compensation in the Context of Collecting Tax with a Warrant.
6. Joint Ministerial Decree number 294 / KMK.03 / 2003 concerning Procedures for Custody of Tax Bearers held arrest in State Detention Centers in the context of Collecting Tax with a Warrant.
7. Decree of the Minister of Finance (KMK) number 561 / KMK.04 / 2000 concerning Procedures for the Implementation of Immediate and Simultaneous Billing and the Implementation of Warrants
8. Decree of the Minister of Finance (KMK) number 562 / KMK.04 / 2000 concerning the Terms, Procedures for the Appointment and Dismissal of Tax Bailiffs.
9. Regulation of the Minister of Finance (PMK) number 23 / PMK.03 / 2006 concerning Procedures for Confiscation of Accounts Receivable.
10. Regulation of the Minister of Finance (PMK) number 24 / PMK.03 / 2008 std. PMK number 85 / PMK.03 / 2010 concerning Procedures for Collecting by Force Letter and Implementation of Simultaneous Billing.
11. Regulation of the Director General of Taxation number PER-109 / PJ. / 2007 on Procedures for Blocking and Confiscation of Assets Tax Insurers are Stored in the Bank in order to tax Billing Forced Mail.

Siahaan (2004,374) stated that as the executor of tax collection, the authorized official would appoint a Tax Bailiff Officer. The Tax Bailiff Officer was the executor of the tax collection process as per Tax Law No. 19/2000 regarding the Tax Collection by Force Letter (Rusjdi, 2004, 2-3). Tax Bailiff Officer at the Head Office was appointed and dismissed by an authorized official whom appointed by the Ministry of Finance. As for the Tax Bailiff Officer at the Regional Office, he would be appointed and dismissed by the Governor, the Regent, or the City Mayor.

The qualifications that a Tax Bailiff Officer should have was in the Ministry of Finance Decree No. 562/KMK.04/2000, as follows:

1. Having the lowest degree of Senior High School or equal education level
2. Having the lowest rank of Young Regulator/Class IIA
3. Healthy
4. Passed the tax bailiff officer training and education
5. Honest, responsible, and highly dedicated

The Tax Bailiff Officer had several duties that must be carried out in relation to the tax collection action, which were as follows.

1. Implement an Immediate and All at Once Collection Order.
2. Notify the taxpayers of the Force Letter.
3. Confiscate the Taxpayers' property based on a Confiscation Order.
4. Carry out arresting taxpayer based on an arrest order

In carrying out his duty, a Tax Bailiff Officer had several authorizations, described in the Tax Law No. 19/2000, such as entering and examining all rooms, including opening cupboard, drawer and other locations to find confiscation objects at the business area. Then a Tax Bailiff Officer would execute the confiscation at the place or at the residential place the taxpayers, or any other places presumed to be the place to keep the confiscation objects. Also, it was essential that the Tax Bailiff Officer should not forget common norms or ethics in executing his task.

Indonesia was classified as a developing country (J-Intersect Research Review, 2005,2). This condition was typically lead to a situation where tax regulation was still not in a steady position. The tax administration system was still not organized in an effective way (Ashur, 2001, 9-12). This condition led to a condition where taxpayers were reluctant to fulfill their obligation.

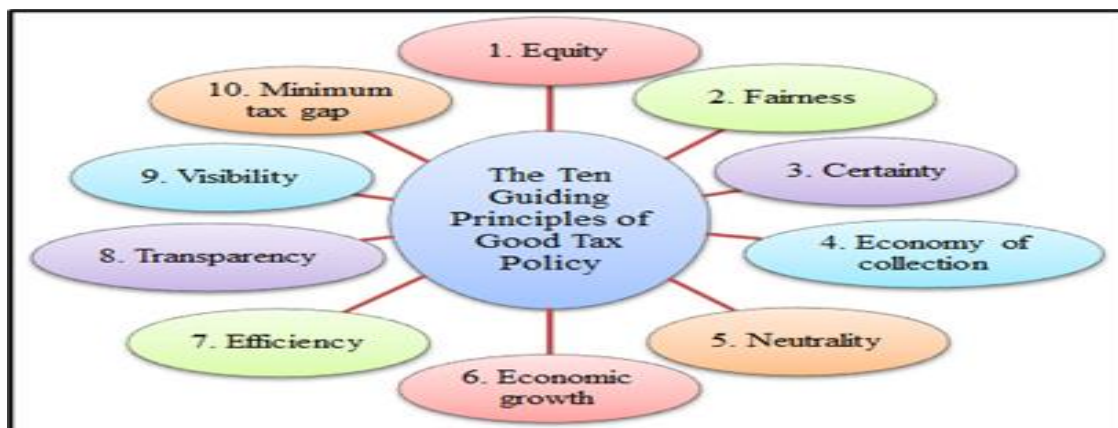
Referring to the definition of compliance according to Gunadi (1997, 46), tax compliance was the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations. This compliance did not need for audits, thorough investigations, warnings, or threats and the application of both legal nor administrative sanctions. A forceable tax collection actions aroused due to the non-compliance of taxpayers in fulfilling their tax obligations in the predetermined period of time, whether in whole or in part.

### Taxation in Other Countries

The World Bank (2005, 110) stated that the simplification of the tax system could significantly increase taxpayers' compliances and subsequently increase the tax revenues. Thus the government could optimize its revenue in the tax sector. However, the simplification of the tax system, according to Bird (2008, 9), did not rule out the possibility of non-compliance action by taxpayers, therefore resulting in the tax in arrears. At least when a tax regulation is simple, it would reduce the possibility to make error in tax calculation.

In order to make a good taxation system, first, the government needs to create a set of principles and a high standard. In 2001 the AICPA issued a guideline as to how to create a good policy in taxation. Figure 2 shows the ten principles as a guide for making a good policy by the AICPA.

**Figure 2**  
**The Ten Guiding Principles of Good Tax Policy**



Source: Tax Policy Concept Statement No. 1, Guiding Principles of Good Tax Policy: A Framework for Evaluating Tax Proposals.

These guidance were similar to the criteria from the OECD, US Joint Committee on Taxation (JCT) and the US Government Accountability Office (GAO). The guidance was as follows:

✚ **Equity and fairness:** The complex tax contribution system creates a public perception that tax regulations are unfair. When a business is similar, the amount of tax paid should also be similar, that means equal. As for fairness could mean the flat rate tax for all taxpayers, or instead, the progressive rate should be applied. Whichever it is, the perception of fairness should be included in the tax regulation.

✚ **Certainty:** Taxpayers expect the clarity of calculating the tax, when to pay and also how to pay. The complexity of the system due to continuous changes that are not accompanied by administrative assistance will increase the uncertainty for taxpayers and would lead to the reluctance of paying tax.

✚ **Economy of collection:** The complexity of the system will increase the cost of tax administration. These costs include the costs of collecting taxes, auditing, and resolving disputes. Taxpayers would expect a convenience way to calculate and to pay their tax.

✚ **Neutrality:** The tax regulation should be neutral, which means applicable to all at the same manner. Similar business condition of a taxpayer would require similar tax payment calculation and, in the end would result at the similar amount of tax to be paid. The complexity of the system can cause a similar situation between taxpayers to pay different amounts of taxes.

✚ **Economic growth and efficiency:** The complexity of the system could divert resources from productive business and investment activities to be an excessive and unproductive compliance costs. That would be not efficient. Tax regulation should avoid impeding the economic growth and efficiency.

✚ **Transparency and visibility:** The complexity of the system causes taxpayers to be confused about the tax laws that apply to them. There should be visibility on how to calculate the tax liability, and also transparency on whether they pay for the central government tax or the regional government tax.

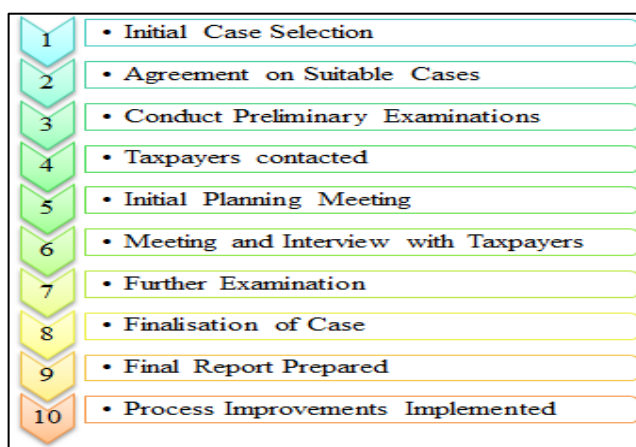
✚ **Minimum tax gap:** Tax gap is the difference between the tax owed and the tax that taxpayers are willing to pay voluntarily. Complexity of the system increases the tax gap which makes taxpayers less willing to fulfill their tax obligations.

In terms of tax collection, Barlow (2012, 5) described that the Vermont League of City and Town (VLCT) separated the administrative operations of delinquent taxes from tax obligations that are not yet due. With this,

VLCT was able to maintain the independency and applying the principle of transparency as well. VLCT recruited a collector on duty for one or three years of tax periods according to the “project”, that was to get a particular job done. This type of collector was more reliable because he worked professionally similar to a professional debt collector. Also, to him was given a legal force to accomplish his task. He started with identifying tax in arrears, identify whether the tax in arrears was backed up with asset or other kind of guarantee. The collector would secure the asset - if there was any - until the taxpayer fulfill his obligation. For each tax in arrears collected, there would be compensation ranging from \$100 to \$1,000 for the debt collector (Barlow, 2012, 19).

Sometimes due to the economic development or transaction model, the calculation of tax in arrears could be different between the taxpayer and the officer which the taxpayer would not accept the amount. To resolve the disputes, an officer should follow ten steps as the OECD Committee provided for guidance. The process was described as Figure 3.

**Figure 3**  
**The Ten Step Process of Selecting, Conducting And Concluding A Simultaneous Tax Examination**



Source: Manual on The Implementation of Exchange of Information Provisions for Tax Purposes (2006, 9-20)

To prevent the arise of tax in arrears, a government could create an integrated system between citizenship data and taxpayer data, along with the asset ownership. In US, one obstacle that the Internal Revenue Services (IRS) used to face in liquefying the assets and the inadequate integrated data of the taxpayers (Willis, 1996). Variety of problems occurred caused by the inaccuracy of taxpayers was one of the reasons why IRS also use the service of private debt collector.

IRS and Office of Management and Budget (OMB) improved the information system and data updating. They also analyzed the risk of bad debt with high probability to be uncollectible (Willis, 1996). In that multisectoral improvement program, IRS worked together with many other government agencies. The change would improve the effectivity and productivity of the IRS to collect the tax in arrears.

### 3. Methods

This research used case study method which was a qualitative method. Interview was also used as a tool to enhance the description of the real situation. This approach gave a deeper insight of a particular event, situation, and social condition surrounding the implementation of the tax collection process after releasing a force letter. This provides an insight which could explain how a certain event or situation could occur (Hodgetts & Stolte, 2012).

In this approach, there were three main steps: 1) processing data, in this case, in the form of legal products and the State Revenue Module; 2) conducting in-depth interview; 3) analyzing the data resulting from data processing and interview, then comparing the with best practices. The comparison materials were taken from the practices by the *American Institute of Certified Public Accountants* (AICPA) and the *Organization for Economic Co-operation and Development* (OECD).

### 4. Discussion & Findings

During 2016 to 2018 there were dynamics in collection action at the Surabaya Middle Service Tax Office. The liquidation of tax in arrears declined in 2017 and back to increase in 2018, that included the collection by the Force Letter. The data of liquidation of tax in arrears in the 3 years period at Surabaya Middle Service Tax Office was described in Figure 4.

Year	2016	2017	2018
Reprimand Letter	11.677.586.156	4.148.812.793	28.957.132.450
<b>Force Letter</b>	<b>6.564.937.976</b>	<b>2.178.789.436</b>	<b>19.418.301.470</b>
Warrant for Confiscation	24.547.731.546	1.711.508.541	12.851.000.657
Auction	-	145.380.216	156.000.000
Blocking	20.447.745.768	684.221.872	10.251.285.208
Arresting	6.113.068.720	147.210.764	203.297.801
<b>Total</b>	<b>69.351.070.166</b>	<b>9.015.923.622</b>	<b>71.837.017.587</b>

Source: State Revenue Module and Tax Collection Action Report

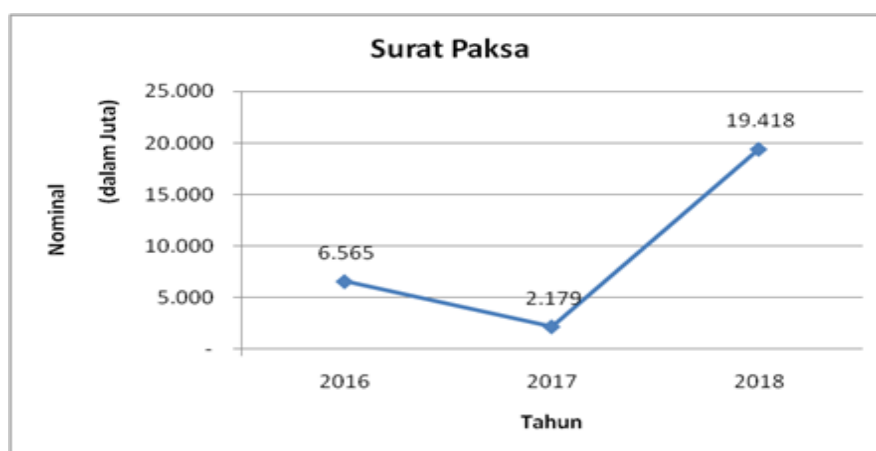
In 2016, the biggest contribution of liquidation from the tax collection action was from the implementation of Warrant of Confiscation Letter (WCL). The collected amount from WCL was Rp 24.547.731.546,00 or 35,39% of the total liquidation amount. From the issuance of Force Letter, the liquidation was only Rp 6.564.937.976,00 or 9,46%. This data showed that in 2016, the most effective action of tax collection was the issuance of WCL.

In 2017, the highest contribution of liquidation was from the Reprimand Letter, which was Rp4.148.812.793,00 or 46,01% of total liquidation. Whereas the amount collected from the Force Letter was only Rp2.178.789.436,00 or 24,17% of the total liquidation amount. This showed that the most effective action for the liquidation of tax in arrears was the Reprimand Letter.

In 2018, the highest contributor of tax collection was from the Reprimand Letter, which was Rp 28.957.132.450,00 or 40,31% of total amount. Whereas the collection from Force Letter was only Rp 19.418.301.470,00 or 27,03%. This data showed that in 2018 the most effective way to liquify the tax in arrears was the issuance of Reprimand Letter.

Based on the interview with Tax Collection Officer and Collection Section Executors at Surabaya Medium Tax Service Office, there was significant decline of the liquidation in 2017, one of the reasons was the Tax Amnesty policy. The data was separated between the two categories, which was the liquidation from the Tax Amnesty Policy and the collection from other actions. Unfortunately, the data from the Tax Amnesty Policy was confidential.

In the period of 2016 to 2018, the trend of collection from issuing the Force Letter (*Surat Paksa*) was shown in Figure 5 (in million Rupiah). The graphic shows an increase from 2016 compare to 2018. In 2017 the liquidation of the tax in arrears earned from Force Letter was Rp 6.564.937.976,00. There was a decline in 2017 to become Rp 2.178.789.436,00 which was probably influenced by the Tax Amnesty Policy. In 2018 the revenue increase to be Rp19.418.301.470,00. The trend was not in accordance with other collections scheme nor in total.

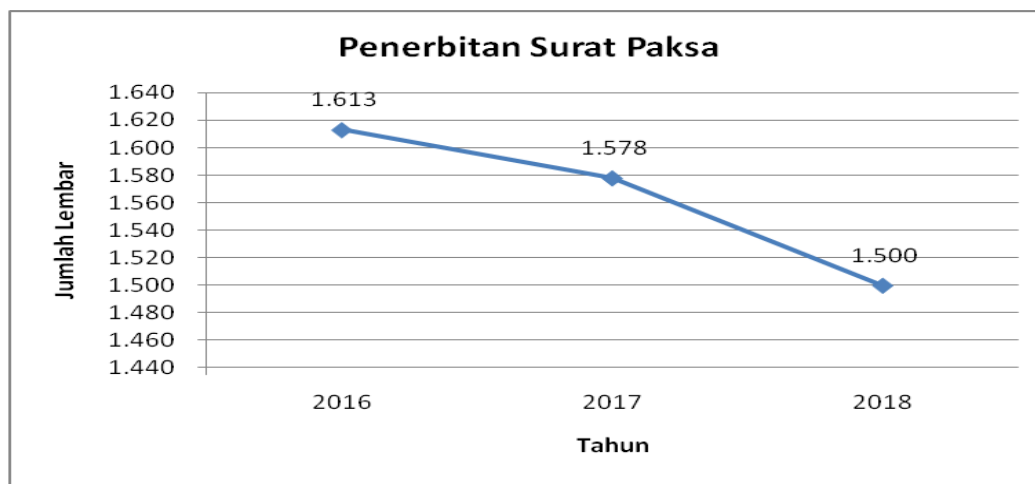


Source: State Revenue Module and Tax Collection Action Report

This result corroborated with the one conducted by Wahdi, Ratna and Danang (2018). They found that there was a 4,09% decline in the tax liquidation in 2016 from the issuance of Force Letter. This result meant that the collection action using the issuance of Force Letter was not effective. Not to mention the cost that the government had to pay to execute this scheme.

There was no simultaneous trend between the amount of liquidation with the amount of Force Letter issued in those three years period. The trend of issuance of Force Letter is shown in Figure 6. This could mean that there was variation of amount to be collected in each letter, however, this could also mean that the issuance of the letter was not effective.

**Figure 6.**  
**Force Letter Issuance Trend in 2016-2018**



Source: Collection Action Report

Based on Figure 6, the Force Letter issued had been decline since 2016 to 2018, even though the amount of collection increased. This suggested that the issuance of Force Letter was increased in its quality, which was the amount of money collected.

In implementing the action of tax collection by force letter, the tax collection officer often had to overcome some obstacles, such as wrong address or even there was no such address. In the view of cost-benefit analysis, this was an inefficient effort to waste valuable resources in the form of human power, time, and operational expenses without getting any result. Those factors also influenced the realized amount collected in this way, since the amount collected should be deduct by the expenses paid in the process.

When carrying out his tasks, the tax bailiff officers not only must have adequate competency and skill, they also have to get protection. Based on the interview with some Tax Bailiff Officers at the Surabaya Middle Tax Service Office, one significant obstacle when in duty was when a taxpayer being not cooperative. In fact, the Ministry of Finance - in this case the Directorate General of Taxation - had anticipated to overcome this problem. The Directorate had an agreement with the Republic of Indonesia National Police Security Protection Agency. Article 6 and 7 in the agreement KEP-41/PJ/2012 stated that the operational cooperation include the protection and accompaniment for the Tax Examination Executor, Preliminary Evidence Examination Officer, Tax Bailiff Officer, and Tax Investigator, in carrying out their tasks in taxation.

However, according to the Tax Bailiff Officer at Surabaya Middle Tax Service Office, the agreement was not implemented well enough. When asking for escort from the Police Department, the Tax Bailiff Officer must undergo a long administrative bureaucracy and service delay. Such condition would hinder the Tax Bailiff Officer in carrying out his tasks in an efficient and a quick manner.

Other than that, the Tax Bailiff Officer also need back up from other agencies. One is from bank in assisting to confiscate monetary asset in the bank account, other help is from the Immigration Office to prevent taxpayer from going abroad, and also arresting by the Police Department.

## 5. Conclusion & Suggestions

This research concluded that the action of Tax Collection by Force Letter at Surabaya Middle Tax Service Office was not quite effective compare to the cash-inflow collected from the liquidation of tax in arrears. There were obstacles regarding the inaccurate taxpayer data and also difficulties when collaborating with other government institutions.

Some suggestions to improve the conditions are:

1. It is important to do an overall evaluation regarding the effectivity of Tax Collection by Force Letter in all Tax Service Office in Indonesia to get the whole picture, not only on the side of cash inflow but also comparing it to cash outflow in that scheme.
2. The tax database should be incorporated with the national database and should be periodically validated
3. There should be a higher level of agreement, or even create a regulation, which then described in technical implementation guide as to prioritize some cases in taxation and to cut administrative bureaucracy in the field.

## 6. Acknowledgment

Thank you for Prof. Mohd Haizam bin Saudi to see about this paper to be published.

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