

Evaluation of Systems and Procedures for Affixing Paid Stamp Duty Markings with Printing Technology in 2020 (Case Study at the Kantor Pelayanan Pajak Wajib Pajak Besar Empat)

Dian wahyudin ^{a,1*}, Indriani rahayuningTyas ^{b,2}, Anwar Atmojo ^{c,3}, Iin Andrayanti ^{d,4},
Faizah Julina ^{e,5}

^{a,b,c,d,e} Institut Ilmu Sosial dan Manajemen STIAMI, Jakarta, 10530, Indonesia

¹dian@stiami.ac.id

* corresponding author

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ABSTRACT (10PT)

The system and procedure for affixing the Paid Stamp Duty mark using printing technology has so far been less effective. From the reporting method, it is not possible to know with certainty the number of banking documents that have been printed and affixed with the sign of Paid Stamp Duty by the printing company. This is due to the absence of a system that bridges the reporting of the issuance of banking documents printing permits. The tax account code and Deposit Type Code (KAP-KJS) 41161-100 for the deposit of Stamp Duty contain all Stamp Duty payments, both using printing technology and computerized systems, including companies that are not banking institutions. This study aims to evaluate the system and procedure for affixing the stamp duty mark in full with printing technology at the Kantor Pelayanan Pajak Wajib Pajak Besar Empat, the obstacles faced and the efforts made. This research approach uses descriptive qualitative with the type of case study research. Data collection techniques were carried out through in-depth interviews with 10 informants. The results of the study show: 1) Evaluation of the system and procedure for affixing the stamp duty sign in full has been carried out by the Kantor Pelayanan Pajak Wajib Pajak Besar Empat in accordance with the stages that must be passed and the criteria determined by still being guided by the applicable provisions and regulations, 2) Constraints actually exist when implementing systems and procedures that are currently still being carried out which are still manual and require a long and complicated process and make it difficult to supervise, 3) The efforts made are more to provide suggestions so that the results of the evaluation of the system and procedures for affixing customs duties the stamp duty can be taken into consideration in making decisions or policies in order to improve and perfect the systems and procedures that have been implemented so far.

Keywords

Evaluation, System and Procedure, Affixing of Paid Stamp Duty

1. INTRODUCTION

Stamp Duty is a tax imposed on documents and is one type of national tax which is administered by the Directorate General of Taxes. The document can be in the form of something written or written, in handwritten, printed, or electronic form, which can be used as evidence or information. In addition to using a stamp duty, the Stamp Duty on documents can be repaid by using another method determined by the Minister of Finance, namely by affixing the Settlement Duty sign using a stamping machine, computerized system and printing technology.

Payment of Stamp Duty by affixing the sign of Settlement Duty with printing technology is one way to settle the Stamp Duty in another way and must comply with the provisions as stipulated in the Decree of the Minister of Finance Number 133b/KMK.04/2000 concerning Settlement of Stamp Duty using Other Methods. In accordance with the applicable provisions, documents in the form of Checks and Bilyet Giro issued by the banking institution are one of the types of securities subject to Stamp Duty.

So far there have been problems in the system and procedure for affixing the Paid Stamp Duty mark with printing technology, among others, related to the number of Checks and Bilyet Giro that

have been printed by the printing company, it cannot be ascertained that the value is the same as the permit for affixing the Paid Stamp Duty mark with the printing technology submitted by the printing company. Taxpayers of State-Owned Enterprises in the banking sector registered with the Kantor Pelayanan Pajak Wajib Pajak Besar Empat.

In addition, it is difficult to supervise to determine the suitability of the number of Checks and Bilyet Giro printed by the printing company, considering that the report on the printing of Checks and Bilyet Giro was not accepted by the Kantor Pelayanan Pajak Wajib Pajak Besar Empat Taxpayers as the location of this research. The Kantor Pelayanan Pajak Wajib Pajak Besar Empat only has data regarding the number of written permits for the printing of Checks and Bilyet Giro submitted by the Taxpayer. Meanwhile, a printing company that has obtained permission from the Director General of Taxes to affix the Paid Stamp Duty mark with printing technology, is registered at a different Tax Service Office so that it cannot be known with certainty that the printing and affixing of the Settlement Duty Mark with printing technology is in accordance with the permit granted. . The printing company also reported the printing and affixing of the Paid Stamp Duty with printing technology as a whole, without specifying the banking institution that made the request. To be able to confirm this, the Kantor Pelayanan Pajak Wajib Pajak Besar Empat must request data on the report on the number of printing and the affixing of the Paid Stamp Duty mark with printing technology from the Tax Service Office where the printing company is registered. This obviously takes time.

Another problem is the use of the Tax Account Code 41161 and the Deposit Type Code 100 for Stamp Duty deposits covering all Stamp Duty payments, both using printing technology and computerized systems and covering companies that are not banking institutions as shown in the table below:

**Table 1 Payment of Stamp Duty
Kantor Pelayanan Pajak Wajib Pajak Besar Empat 2020**

Name of Taxpayer	Total Payment (Rupiah)
INSURANCE A	891.672.000
INSURANCE B	243.000.000
INSURANCE C	483.537.000
INSURANCE D	73.668.000
BANK A	2.940.000.000
BANK B	2.167.383.000
BANK C	6.000.000
BANK D	85.160.646.000
BANK E	60.515.684.685
BANK F	46.511.350.000
BANK G	1.500.000.000
BANK H	1.692.234.000
EXPEDITION A	169.950.000
PORT HARBOUR A	86.156.000
PORT HARBOUR B	261.426.000
PORT HARBOUR C	54.000.000
PORT HARBOUR D	1.167.240.000
PORT HARBOUR E	211.928.400
PORT HARBOUR F	2.685.525.000
PORT HARBOUR G	122.343.000
PORT HARBOUR H	2.253.555.000
CERTIFICATION A	194.000.000
TELECOMMUNICATION A	181.050.000
TELECOMMUNICATION B	165.000.000
TELECOMMUNICATION C	24.212.063.000
TELECOMMUNICATION D	28.400.000.000
Total	262.349.411.085

Source : Kantor Pelayanan PajakWajib Pajak Besar Empat, 2020

Based on the author's analysis, there is the possibility of paying off the Stamp Duty carried out by companies outside the banking institution using a computerized system.

Another problem is the process of applying for a permit to affix the Paid Stamp Duty mark with printing technology submitted by the Taxpayer, the research carried out by the tax officer in order to process the application submitted by the Taxpayer is also still being done manually, whether it is to validate the Receipt Transaction Number The state contained in the Tax Payment Letter, checking the license of the printing company as the executor of affixing the Paid Stamp Duty mark with printing technology as well as approval of the code and serial number of the document in the form of Checks and Bilyet Giro which will be given the affixing of the Paid Stamp Duty mark with printing technology. There is no electronic-based system for applying for the permit, so it is feared that administrative errors may occur due to human error. Another problem that the author considers is also quite important is that there is no special regulation that regulates the mechanism and procedures for comprehensive reporting on the types of Stamp Duty taxes, such as the tax report (SPT) mechanism for types of income tax as well as value added tax (VAT/PPN) and luxury sales tax (LST/PPnBM).

Based on the problems above, this research will evaluate the system and procedure for affixing the Paid Stamp Duty mark with printing technology in 2020 at the Kantor Pelayanan Pajak Wajib Pajak Besar Empat, the obstacles faced and the efforts made to overcome these obstacles.

LITERATURE REVIEW

TAX ADMINISTRATION

Rahayu (2013: 93) says that tax administration in the sense of a procedure includes, among others, the stages of taxpayer registration, tax determination, tax payments, tax reporting and tax collection. Thus, tax administration concerns all aspects related to taxation and is interrelated, including the system and procedure for affixing the Paid Stamp Duty mark with printing technology, especially regarding the reporting of Stamp Duty receipt data and the number of documents printed and having the Settlement Duty sign affixed with printing technology. .

STAMP DUTY

Stamp Duty according to Sutrisno (2016:14) is a tax on documents and letters of a civil nature. The government imposes Stamp Duty on documents where there is no direct reward given by the government to the payer of the Stamp Duty. This shows that the Stamp Duty meets the criteria for levies referred to in the tax. This can be seen from Siahaan's explanation quoted by Ayza (2017:143) as follows:

- 1) Stamp Duty is levied by the central government which is authorized to issue stamp duty and circulate it as a means of payment for the Stamp Duty owed or to issue a permit to settle the Stamp Duty in other ways.
- 2) The proceeds from the sale of the stamp duty object as well as the payment of a certain amount of money to obtain a permit to settle the Stamp Duty by other means shall all go to the government treasury.
- 3) The person or entity that makes a document that is owed Stamp Duty is subject to the Stamp Duty owed by the government without any remuneration (counter performance) for the payment of the Stamp Duty owed by him.
- 4) Stamp Duty revenue together with other central tax revenues are used by the central government to administer government and development, the results of which will also be enjoyed by the stamp duty payer. This shows that there are actually counter-achievements given by the government to stamp duty payers, only indirectly and generally.
- 5) Stamp Duty is payable if a person or entity commits the acts referred to in Law Number 13 of 1985, namely making documents of a civil nature.

- 6) The collection of Stamp Duty is enforceable, where if the document that should be subject to the Stamp Duty is not paid off the Stamp Duty owed properly by the party making or receiving the benefit of the document, it will be subject to a sanction in the form of a fine of 200% of the Stamp Duty owed. and paid for by sealing later. In addition to that, any person or entity that commits a crime regulated in the stamp duty law will be subject to criminal sanctions.

Stamp Duty is also a levy that can be imposed. This can be seen from the existence of sanctions, both fines and criminal sanctions, which will be accepted by the party issuing the document and the beneficiaries of the document if they do not pay the Stamp Duty owed in accordance with the provisions of the Stamp Duty regulations that have been set.

EVALUATION

Implicitly evaluation is a comparison between what has been achieved and what should have been achieved based on predetermined standards, while explicitly evaluation refers to the achievement of goals. According to Echols and Shadily (2010: 220), the term evaluation comes from an absorption word from English, namely evaluation which means assessment or assessment. According to Widoyoko (2012: 6), evaluation is a systematic and continuous process to collect, describe, interpret, and present information about a program to be used as a basis for making decisions, formulating policies and developing further programs.

According to Wirawan (2012:22-23) there are several evaluation objectives including measuring the influence of the program on the community, assessing whether the program has been implemented according to plans and standards, being able to identify and discover which dimensions of the program are working, which are not working, staff development, programs are structured in the context of implementing certain laws, measuring cost effectiveness and cost efficiency, making decisions on programs, accountability and providing feedback to leaders and staff. Meanwhile, the function of evaluation according to Daryanto (2013:16-17) is to improve the system, accountability to the government and the community and determine the follow-up to the results of development.

The standards used to evaluate a particular activity can be seen from three main aspects according to Umar (2012:40), namely utility (benefit), accuracy (accurate) and feasibility (feasible). The evaluation process generally has its own stages. Although not always the same, but what is more important is that the process is in line with the evaluation function itself. Umar (2012: 21), describes the evaluation stages that are commonly used, namely:

- 1) Determine what will be evaluated.
- 2) Design (design) evaluation activities
- 3) Data collection
- 4) Data processing and analysis
- 5) Reporting on evaluation results

In conducting an evaluation there must be a program or activity that will and needs to be evaluated, especially on certain aspects which are the determining factors for the success of the program or activity. The evaluation must begin with the design, requirements and implementation as well as the final results so that the evaluation proceeds in a clear direction. The success of the evaluation can be achieved if all data can be collected accurately according to needs and analyzed to produce decisions that can be accounted for by considering the existing gaps that are stated in the report so that it can be utilized by all interested parties. In other words, to make a decision which is the ultimate goal of the evaluation process, accurate data are needed. To obtain accurate data, valid and reliable techniques and instruments are needed.

There are many evaluation models that can be used to evaluate a program. Although they differ from one another, the purpose and objective is the same, namely to carry out data or information collection activities relating to the object being evaluated (Arikunto and Jabar, 2014: 4). Among the models that can be achieved in conducting evaluations (Umar, 2012:41-42), namely the Assessment System, Program Planning, Program Implementation, Program Improvement and Program Certification.

SYSTEM AND PROCEDURE

Basically the system is a framework of interrelated procedures, which are arranged according to a comprehensive scheme to carry out an activity or main function of an organization produced by a certain process that aims to provide information to help make operations management decisions from day to day. day to day and provide appropriate information to parties outside the organization. According to Romney and Steinbart (2015: 3), the system is a series of two or more interconnected components, which interact to achieve a goal. Most systems consist of smaller subsystems that support the larger system.

The system itself was created to facilitate an activity that is usually repetitive, it is important to know whether the system used is functioning optimally and supports the achievement of the goals the system was created or not. The implementation of a system in an institution is faced with two things, whether the institution gets the success of implementing the system or the failure of the system. According to Hutahaean (2015: 3), a good system has characteristics including the presence of interacting components, boundaries, external environment, liaison, input (input), output (output), processing and targets.

While procedures are usually identified as a series of activities, tasks, steps, calculations and processes that are carried out through a series of jobs that produce a desired goal that can lead to change. According to Mulyadi (2016: 5), a procedure is a sequence of clerical activities, usually involving several people in a department or more, which are made to ensure uniform handling of corporate transactions that occur repeatedly. Tambunan (2013: 84) defines procedures as guidelines that contain operational procedures that exist within an organization that are used to ensure that all decisions and actions, as well as the use of process facilities carried out by people within the organization run effectively and efficiently, consistent, standard and systematic.

According to Rasto (2015: 52), a procedure can provide several benefits including:

- 1) It will make it easier for the steps of the activities to come.
- 2) Changing repetitive work to be routine and limited, thus simplifying the implementation and only doing what is necessary.
- 3) There is a clear guideline or work program and must be obeyed by all implementers.
- 4) Assist in efforts to increase work productivity effectively and efficiently.
- 5) Prevent the occurrence of irregularities and facilitate supervision, if deviations occur, improvements will be made immediately as long as they are in their respective duties and functions.

2. RESEARCH METHOD

This study uses a descriptive qualitative approach. The reason for using this approach is because the author wants to have a deeper understanding of the implementation of the Stamp Duty settlement system and procedure by affixing the Paid Stamp Duty sign using the printing technology currently used.

The focus of this research is on determining the program to be evaluated, designing evaluation activities with all the stages to be carried out, determining the parties involved and achieving the final results of the evaluation activities, collecting the required data according to the capabilities and scientific principles that have been determined in the provisions. legislation, data processing and analysis is carried out by grouping data so that it is easy to analyze and comparing the facts found with a predetermined plan, reporting the evaluation results which are documented in writing so that they can be given to parties in need in accordance with Umar's explanation (2012:21).). The author will also analyze the suitability of the system evaluation activities and procedures for affixing the Paid Stamp Duty mark using 2020 printing technology with applicable regulations and the efforts made to overcome the obstacles faced.

Informants in this study consisted of individuals who were selected and selected based on the criteria set by the author, coming from the Kantor Pelayanan Pajak Wajib Pajak Besar Empat,

taxpayers and academics who are believed to have knowledge and understanding of the research topic. Data collection techniques in the study consisted of interviews, observation and documentation. The analysis process is carried out starting from data reduction, namely selecting, focusing attention so that the data can be simplified, abstracted and transformed into research. Then the author analyzes the feasibility so that the data that is really needed can be selected. The next step is to present the data. The author limits the data by collecting information that has been adjusted and clarified in order to facilitate data mastery. The last stage is drawing conclusions in the form of meanings that will be tested for authenticity, rationality and applicability, so that conclusions are obtained with important research results and values. The author uses triangulation as a tool to test the validity of the data.

3. RESULTS AND DISCUSSION

a. System and Procedure Evaluation

The objectives to be achieved from the evaluation of the system and procedure for affixing the Lunas Stamp Duty sign using printing technology are to solve problems that occur from the application of the systems and procedures that are currently being implemented, measure the effectiveness and efficiency of implementation and end with decision making. The evaluation implementation by the Kantor Pelayanan Pajak Wajib Pajak Besar Empat is carried out through the stages commonly used, starting from determining the program or activity to be evaluated, planning the program or activity to be evaluated, designing evaluation activities, data collection, processing and analyzing data and ending with with reporting the evaluation results.

1) Program Determination

The object of evaluation in this study is the system and procedure for affixing the Paid Stamp Duty mark using printing technology. The main reason for conducting the evaluation was the difficulties experienced, especially regarding the administration of reporting. Thus, from the aspect of the program, Umar Umar (2012: 21) has fulfilled the explanation given that in order to carry out an evaluation, the program or activity to be evaluated must first be determined.

2) Evaluation Activity Planning

From the results of interviews with informants, information was obtained that the design of system evaluation activities and procedures for affixing the Paid Stamp Duty sign at the Kantor Pelayanan Pajak Wajib Pajak Besar Empat was focused on comprehensive improvements to the systems and procedures that had been implemented so far by using the data owned and through the stages that have been determined, the involvement of the parties directly involved in recording and reporting as well as the objectives to be achieved from the results of the evaluation activities, namely to facilitate reporting and supervision of the affixing of the Paid Stamp Duty mark on Checks and Bilyet Giro submitted by Taxpayers banking institutions. Thus, from the aspect of the design of the evaluation activity, it has met the criteria presented by Umar (2012: 21) where the data needs in the evaluation activity have been determined, the relevant parties are directly involved and the ultimate goal to be achieved from this evaluation activity is still based on the prevailing laws and regulations and their feasibility can be accounted for.

3) Data Collection

From the results of interviews with informants, information was obtained that in carrying out the evaluation it was relatively difficult to collect the necessary and easily obtained data, except for data on the realization of the implementation of the affixing of the Paid Stamp Duty mark using printing technology carried out by the printing company considering that the data was not available at the Service Office. Kantor Pelayanan Pajak Wajib Pajak Besar Empat are found at the Tax Service Office where the printing company is registered, so to obtain the data, you must first make a request to the Tax Service Office where the printing company is registered. One of the informants explained

that the data needed included the number of applications based on the application register, payment data based on MPN Info, the period of granting permits/refusals based on the register of legal products/rejection letters. Thus, from the aspect of data collection, evaluation activities have met the criteria as described by Umar (2012:21) that in order to conduct an evaluation, data must be collected effectively and efficiently according to their needs and abilities.

4) Data Processing and Analysis

Data processing and analysis is a very important stage in evaluation activities. Data processing and analysis is carried out by grouping the data so that it is easy to analyze and comparing the facts found with a predetermined plan. Data processing and analysis requires careful work and carried out by competent parties so that the evaluation results are accurate and accountable. Data processing and analysis does not require complicated facilities, it is enough to use Microsoft Excel, by comparing the deposit data, permits issued and reports on the realization of the printing of Checks and Bilyet Giro which have been marked with the Paid Stamp Duty. From the interviews, information was obtained that data processing and analysis had resulted in the fact that it was very necessary to evaluate the system and procedure for affixing the Paid Stamp Duty mark using the printing technology that had been applied so far. Thus, from the aspect of data processing and analysis, it has met the criteria and standards described by Umar (2012: 21 and 40) that the information obtained from evaluation activities has high accuracy.

5) Evaluation Result Report

So that the results of the evaluation can be utilized for the interested parties, it should be documented and reported in writing to produce an accountable decision as a follow-up to the evaluation activities carried out. From the results of interviews with informants, information was obtained that all stages of evaluation have also been carried out in accordance with applicable regulations and the evaluation results are reported to the Head Office of the Directorate General of Taxes and Regional Offices of the Directorate General of Taxes for Large Taxpayers so that a decision or policy can be taken that can be utilized. by the tax apparatus, taxpayers or other parties directly related to the affixing of the stamp duty stamp using printing technology for documents in the form of checks and bilyet giro. Decision making is a decision that must be implemented and accompanied by high responsibilities from the implementers in accordance with their respective duties. Thus, it can be concluded that from the aspect of reporting the evaluation results have met the criteria and standards described by Umar (2012:21 and 40) that the evaluation results must be able to provide benefits to the leadership or management in order to make a decision on the need to evaluate the program applied so far.

From the description above, it can be concluded that the evaluation activities carried out by the Kantor Pelayanan Pajak Wajib Pajak Besar Empat as a whole have been in line with the function of the evaluation according to Daryanto (2013: 16-17), namely to improve the system, as a form of accountability to the government and society. Taxpayers and their decision making as a follow-up to the evaluation activities that have been carried out.

b. Obstacles Faced

From interviews with informants, information was obtained that from the results of the evaluation, it was found that there were obstacles in the system and procedure for affixing the Paid Stamp Duty mark with printing technology that had been applied so far, including:

1) On the System Aspect:

- a) There is no limit to the current Paid Stamp Duty marking system. This is indicated by the Tax Account Code 411611 and the Deposit Type Code 100 as proof of payment of Stamp Duty in advance used by all banking institutions that apply for a license to affix the Paid Stamp Duty mark, both using printing and computerized technology.

- b) The input to the Paid Stamp Duty marking system is incomplete. This is indicated by no sign if the State Revenue Transaction Number contained in the Tax Payment Letter has been used to pay off the Stamp Duty owed in the context of applying for a permit to affix the Paid Stamp Duty mark using printing technology.
- c) The output obtained from the Paid Stamp Duty marking system currently used is not optimal. This is indicated by the absence of information about the company that will carry out the affixing of the Paid Stamp Duty mark with printing technology as written in the application letter, which has obtained permission from the Director General of Taxes as the executor of affixing the Paid Stamp Duty mark with printing technology and the permit is still valid.
- d) The existing components in the Paid Stamp Duty marking system do not currently interact with each other. This is indicated by the difficulty in knowing that the code and serial number of the document in the form of Checks and Bilyet Giro written in the application for a permit to affix the Paid Stamp Duty mark using printing technology have never been issued with a license to affix the Paid Stamp Duty mark with printing technology in the previous permit application.
- e) The system link for the affixing of Paid Stamp Duty is not currently available. This is indicated by the absence of reporting that can bridge the issuance of the license to affix the Paid Stamp Duty mark using printing technology on documents in the form of Checks and Bilyet Giro submitted by banking institutions as Taxpayers registered with the Kantor Pelayanan Pajak Wajib Pajak Besar Empat by reporting the printing of Checks and Bilyets. Current accounts by printing companies registered with other Tax Service Offices.

Thus, it can be concluded that the Paid Stamp Duty marking system currently applied does not meet the criteria for a good system as described by Hutahean (2015: 3) that a good system must have components that interact with one another and become one unit and can be a liaison between one sub-system with other sub-systems with characteristics such as having limits, having liaisons, inputs, outputs, data processing and targets to be achieved.

2) On the Aspect of Procedure

From the results of interviews with informants and the author's observations, the procedure for affixing the Lunas Stamp Duty marking using printing technology actually complicates the steps, is not simple and is not effective and efficient because it requires data/documents that are not available in the reporting series. Whereas the benefits that can be obtained from the existence of procedures include facilitating activity steps, simplifying work, increasing work productivity effectively and efficiently and facilitating supervision to prevent deviations that will occur (Rasto, 2015: 52). This is indicated by the procedure for applying for a permit to affix the Paid Stamp Duty mark with printing technology that is still run manually and requires a long and complicated process.

Thus it is difficult to monitor the suitability of the deposit value and the number of Checks and Bilyet Giro that have been printed according to the reality on the ground, as shown in the following table: table 2.

From the table above, it can be seen that the Stamp Duty payable is based on the number of Checks and Bilyet Giro documents that are requested for printing by the printing company in accordance with the deposit of the Stamp Duty in advance by the Taxpayer of banking institutions, but it cannot be ascertained whether the amount is in accordance with the facts printed. by a printing company. If it is not appropriate, then the state will be disadvantaged because the value of the deposit that must be paid in advance by the Taxpayer is smaller than what should be paid so that it can be indicated that there is a deviation in fulfilling tax obligations.

c. Efforts Made

The form of efforts made is in the form of proposals or input to the Head Office of the Directorate General of Taxes so that there are improvements and refinements to the system and procedure for affixing the Paid Stamp Duty mark with printing technology that has been applied so far. The proposals submitted included:

Table 2 Number of Licenses Issued and Value of Prepayments for Printing Checks and Bilyet Giro

Permit					Deposit		
No	Date	Name of Taxpayer	Number of Documents (Sheets)	Stamp Duty payable (Rp)	Tax Period	Date	Amount (Rp)
1	08/01/2020	BANK D	1.324.344	3.973.032.000	01	06/01/2020	3.973.032.000
2	29/01/2020	BANK G	400.000	1.200.000.000	01	22/01/2020	1.200.000.000
3	13/02/2020	BANK D	1.145.000	3.435.000.000	02	31/01/2020	3.435.000.000
4	14/02/2020	BANK E	2.000	6.000.000	02	31/01/2020	6.000.000
5	19/02/2020	BANK D	1.301.044	3.903.132.000	02	06/02/2020	3.903.132.000
6	25/02/2020	BANK F	2.096.975	6.290.925.000	02	13/02/2020	6.290.925.000
7	25/02/2020	BANK F	1.390.150	4.170.450.000	02	13/02/2020	4.170.450.000
8	28/02/2020	BANK C	2.000	6.000.000	02	24/02/2020	6.000.000
9	10/03/2020	BANK A	450.000	1.350.000.000	03	04/03/2020	1.350.000.000
10	26/03/2020	BANK D	414.288	1.242.864.000	03	16/03/2020	1.242.864.000
11	22/04/2020	BANK D	915.000	2.745.000.000	04	08/04/2020	2.745.000.000
12	13/05/2020	BANK B	2.570	7.710.000	05	20/04/2020	7.710.000
13	14/05/2020	BANK E	4.400.000	13.200.000.000	05	29/04/2020	13.200.000.000
14	20/05/2020	BANK D	410.770	1.232.310.000	05	15/05/2020	1.232.310.000
15	04/06/2020	BANK D	1.076.339	3.229.017.000	06	05/06/2020	3.229.017.000
16	23/07/2020	BANK A	80.000	240.000.000	07	14/07/2020	240.000.000
17	24/07/2020	BANK F	4.125.000	12.375.000.000	07	22/07/2020	12.375.000.000
18	24/07/2020	BANK F	2.503.325	7.509.975.000	07	22/07/2020	7.509.975.000
19	27/10/2020	BANK G	100.000	300.000.000	10	21/10/2020	300.000.000
20	08/12/2020	BANK A	50.000	150.000.000	12	20/11/2020	150.000.000
			22.188.805	66.566.415.000			66.566.415.000

Source : Kantor Pelayanan Pajak Wajib Pajak Empat, 2020

- 1) Creating an electronically integrated system as a way to facilitate the application for a license to affix the Paid Stamp Duty mark using printing technology, which includes integrating data on deposits that have been made, data on previous permit applications, data from the printing company as the executor of affixing the Paid Stamp Duty mark using printing technology whose license is still valid.
 - 2) Creating an integrated system that aims to facilitate the implementation of supervising the affixing of Paid Stamp Duty marks using printing technology by tax officials, including, among others, deposit data with a special sign if the deposit has been used for permit application, data on affixing permits given to banking Taxpayers and printing data performed by the printing company.
 - 3) Improve implementing regulations and systems to simplify the monitoring process.
- From the description above, it can be concluded that the evaluation activities have been carried out in accordance with the stages that must be passed and the required criteria. The results of the evaluation activities are expected to produce the right policies to overcome the problems encountered in the system and procedure of affixing the Paid Stamp Duty mark with printing technology that has been applied so far and can find out the achievement of the goals of a program in accordance with what is expected and emphasize the results (output) so that it is useful (utility), accurate (accuracy) and feasible (feasibility) (Umar, 2012:40).

4. CONCLUSION

Evaluation of the system and procedure for affixing the Paid Stamp Duty mark with printing technology has been carried out at the Kantor Pelayanan Pajak Wajib Pajak Besar Empat according to the stages that must be passed and the criteria determined by referring to the applicable provisions and regulations. From the evaluation activities, it was found that there were problems in the system and procedure for affixing the Paid Stamp Duty mark with printing technology. From the system aspect, the obstacles faced include the components in the system not interacting with each other, there are no limitations in the system, the inputs contained in the system of affixing the Paid Stamp Duty sign that have been applied so far are incomplete, the output obtained is not optimal, not available link between sub-systems. Meanwhile, from the procedural aspect, the use of the Tax Account Code 411611 and the Deposit Type Code 100 as proof of the upfront Stamp Duty payment is used by all Taxpayers, even though they are not banking institutions, and there is no difference in depositing the stamp duty payment mark using printing technology or with a computerized system so that make monitoring difficult. The current permit application procedure is still manual and requires a long and complicated process.

Thus the systems and procedures used cannot meet the criteria for a good system and the benefits derived from the application of procedures, namely to simplify and simplify an activity/work that is carried out continuously and repeatedly and can function optimally and support the achievement of the objectives of system creation and ease of use. supervision to prevent deviations from occurring.

Efforts are made by providing suggestions so that the results of the evaluation of the system and procedure for affixing the Paid Stamp Duty mark with printing technology can be taken into consideration in making decisions or policies in order to improve and perfect the systems and procedures that have been carried out so far..

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