

**PENGAWASAN DAN “LAW ENFORCEMENT”
DALAM PELAKSANAAN “SELF- ASESSMENT SISTEM” DI INDONESIA**

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Abstract

The fundamental shifting since the promulgation of tax reform in 1983 is the change of the system, from Tax Levied and Official Assessment System to Self- Assessment System. The main difference among those systems is on the stressing point of taxation activities, the first system taxation activities tend to be in the hand of government (fiscus), meanwhile in the second system taxation activities in the hand of taxes payers. In the Self-Assessment System, the tax payers can account its taxes by themselves. The success of Self-Assessment System implementation is on the obedience of tax payers. In order to implement successfully that tax system, it should be done by appropriately monitoring and law enforcement by Fiscus. Monitoring is to be done by tightly controls, law enforcement is to be done by pressing a claim of tax payments.

Keywords : Self-Assessment System, Appropriately Controlling, Law Enforcement.