

WHOLESALE TAXES: REFLECTIONS ON NON-COMPLIANCE WITH IMPORTER TAXPAYERS IN SURABAYA

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ABSTRACT

The purpose of this study is to find out what is the reason for the behavior of importers' non-compliance with their import tax obligations. The method in this study is used transcendental phenomenology. Interviews were conducted to informants to try and to find reasons why they were not obedient based on experience and according to their awareness. Before the researcher conducts an interview, the researcher can perform of the epoche stage first by bracketing all kinds of judgments, understanding, knowledge of a phenomenon for the purpose of finding a purity of a phenomenon. The results of this study is indicated that the practice of bulk taxation is the main reason why importers do not comply.

Keywords: Import Tax, Transcendental Phenomenology, Epoche, Volume Tax Practice

INTRODUCTION

A tax is the main source of funds for a country to carry out state financing activities. The greater amount of tax revenue is a good financial condition of a country. The government said that the realization of 2017 tax revenues amounted to Rp. 1,399.8 trillion or around 91% of the target of the 2017 State Revenue and Expenditure Budget (Harjanto, 2018). The tax revenue realization was obtained from various sectors, which was export and import sector. Taxes are from customs and excise recorded in 2017 amounted to Rp 192.3 trillion and exceeded the target of Rp 189.1 trillion. Sri Mulyani also stated that an achievement of the first tax revenue reached to the target of the State Budget since 3 years ago, so that it could be said that this was quite a proud achievement (Kusuma, 2018). If talking about tax revenues in export and import sectors, importers have a quite influential role in tax revenue in Indonesia. This is because of the total tax revenue from the export and import sectors, import duties contribute around 20% of the total (Octavian, 2016). An achievement of tax revenues are exceed to the State Budget target does not necessarily conclude that the level of compliance in the export and import sector is also increased. The issue of non-compliance is still remains a difficult problem to overcome in various countries.

The non-compliance of importers in paying this tax can also be seen from Customs actions, which have blocked by 676 importers. Violations committed by these importers are include not reporting their tax returns. In addition, like many blocking of 676 importers, Customs has also blocked the licenses of 6,568 companies that did not carry out import activities for 12 months. DJBC and DGT are currently also checking tax compliance from 725 other importers for the second phase (Sukmana, 2017). This government control effort is a form of effort to improve compliance from service use and to secure the fiscal facilities provided, so it will have an impact on increasing DGCE tax revenues (Deny, 2017).

Starting from the non-compliance of importers in paying taxes which can be seen from Customs actions that have blocked 676 importers. Violations committed by these importers include not reporting their tax returns. This blocking is the first stage carried out by Customs on the non-compliance carried out by importers. The focus of this first phase is the reconciliation between the Import Declaration of Goods (PIB) and the Notice of Notification (SPT).

In addition to blocking 676 importers, Customs has also blocked the permission of 6,568 companies that did not import for 12 months, revoked the licenses of 50 companies receiving bonded warehouse facilities, and 88 recipients of bonded zone facilities. DGCE and DGT are currently also examining tax compliance from 725 other importers for the second phase. The focus of the second phase is on reconciliation or comparison between PIB and invoices (Sukmana, 2017)

One of the factors why eventually this importer was blocked was the existence of a piece-rate tax practice that is usually applied by importers. Wholesale tax is an illegal practice used by importers to make their import tax smaller than what they are supposed to pay. This practice makes researchers finally interested in conducting research on this phenomenon

Several previous studies have also been carried out related to the issue of non-compliance by taxpayers. Some of the previous studies are consisted of quantitative research and qualitative research, but quantitative research still dominated among studies that examined to the issue of tax non-compliance. Quantitative research that examines the issue of tax non-compliance such as research conducted by Mustikasari (2007), Laksono (2011), Agustiantono (2012), Ernawati & Purnomosidhi (2011), Anjani & Restuti (2016), Murphy & Tyler (2008), Faizal, Palil, Maelah, & Ramli (2017), Hartner, Rechberger, Kirchlner, & Schabmann (2008), Damayanti, Sutrisno, Subekti, & Baridwan (2015), while for qualitative research that examines the issue of tax non-compliance is a research conducted by Worsham (1996), Aneswari, Darmayasa, & Yusdita (2015).

Quantitative research from Laksono (2011) said that an analyzes for the behavior of corporate taxpayer compliance in Semarang by analyzing attitude variables towards tax compliance, perceived behavioral control, subjective norms, and the financial

condition of the company as an independent variable and the dependent variable used is corporate tax compliance. Subsequent research was conducted by Agustiantono (2012) who sought to examine individual taxpayer compliance in Pati regency by using factors that could affect individual taxpayer compliance. Quantitative research conducted by Mustikasari (2007) is a study that seeks to examine tax compliance from corporate taxpayers in industrial processing companies in Surabaya. Mustikasari uses the factors in the Theory of Planned Behavior to test an effect on non-compliance of corporate taxpayers. This study also added several variables such as organizational climate, moral obligations, company facilities, and financial condition of the company.

Ernawati and Purnomosidhi (2011) who conducted research by analyzing the influence of attitudes, subjective norms, and perceived behavioral controls on taxpayer compliance with intentions as intervening variables. These variables are the variables contained in the Theory of Planned Behavior. The research conducted by Anjani & Restuti (2016) analyzed the factors that can influence individual taxpayer compliance such as the interaction between attitudes, subjective norms, and behavioral control perceived by the enactment of PP No. 46 of 2013. Quantitative research conducted by Faizal, Palil, Maelah, and Ramli (2017) in Malaysia examined the relationship between justice and trust and tax compliance behavior in Malaysia.

Quantitative research from Hartner, Rechberger, Kirchler, & Schabmann (2008) are conducted in Austria examined the relationship between the treatment of tax authorities to taxpayers with non-compliance. Some many research from Murphy & Tyler (2008) are conducted in Australia examined the effect of justice by the tax authorities on the level of compliance of taxpayers. Research from Worsham (1996) conducted that in the United States, sought to examine how taxpayers will respond to unfair treatment by the tax authorities. Subsequent research conducted by Damayanti, Sutrisno, Subekti, and Baridwan (2015) was conducted to analyze the behavior of taxpayers on tax compliance by using Fiscal Psychological Theory and subjective norms to explain tax compliance behavior. Qualitative research from Aneswari, Darmayasa, & Yusdita (2015) which criticized an implementation of 1% income tax for MSMEs with turnover below 4.8M per year.

This research uses 3 theories, namely Cost Benefit Theory of Jules Dupuit Model (1844), Ajzen's Planned Behavior Theory (1985), and finally Fiscal Psychological Theory of Schmolders (1959). Cost Benefit Theory Jules Dupuit Model (1844) is used in this study because this theory explains that the core of Cost Benefit Model is a method for analyzing costs (risks) and benefits (benefits) to find out the benefits associated with the alternatives to be carried out. If an individual thinks the benefits derived from an action to be carried out are greater than the risk, then the individual will tend to do so.

The next theory is Ajzen's Planned Behavior Theory (1985) which explains that the behavior that will be carried out by the individual is influenced by intention, while the intention itself is influenced by three factors, namely attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991)

The last theory used is Fiscal Psychological Theory Schmolders (1959) which emphasizes that the lack of motivation of taxpayers to comply with their tax obligations is because there are no direct or real benefits from the benefits of paying taxes (Devos, 2014).

METHODOLOGY

This research is a qualitative (non-positivistic) study which aims to find out social facts related to the reasons for importers' taxpayer disobedience behavior towards their import tax obligations. This research is also full of values of subjectivity, therefore the paradigm and approach to the researchers used in this study are very different from positivistic research in general (Mulyana, 2008). The researcher acts as the main instrument in this study, so that qualitative methods are expected to be able to present the results of a more in-depth analysis in accordance and focus because it is relatively flexible. The reason is ultimately led researchers to argue that one method commonly used in qualitative research is transcendental phenomenology, used in this study to explore various kinds of information to find out the reasons for importers' taxpayer disobedience to their import tax obligations.

Transcendental phenomenology was first invoked by Edmund Husserl (1859-1938) who was a mathematician and physicist. Transcendental phenomenology is written in his great work entitled Logical Investigation (1900). The focus of attention lies in the thesis that everyday life of humans, experience and essence of objects becomes blurred because various kinds of concepts are just taken for granted which then becomes a general truth (Ardianto and Anees, 2007). At the core of the transcendental phenomenology approach, we simply try to make a meaning reveal itself, without us trying to intervene in that meaning. Transcendental phenomenology research is basically used to find the essence of consciousness of an object.

Husserl put forward the term epoche as a starting point in carrying out transcendental phenomenology. Epoche himself comes from Greek, means not giving a voice and away from. This means that by doing epoche, we put aside the knowledge, experience and initial assumptions that we have on an object. Epoche means requiring researchers to allow informants to be interviewed to speak according to their area of awareness and to let them open themselves so that purity will arise in themselves (Kuswarno, 2009).

This stage of the epoche requires us to put aside first about everyday understanding, knowledge, and evaluation of something phenomenon, so that the phenomena that are later obtained are a new perspective, free from the ego because the phenomenon obtained is the purity of an object (Ardianto and Anees, 2007). Epoche must be absolutely present in phenomenological research, which means we place a phenomenon in parentheses (bracketing method) that requires us to separate phenomena from everyday life in order to obtain a pure understanding of a observed phenomenon (Kuswarno, 2009).

Selection and Determination of Informants

Researchers used snowball sampling in searching for informants. The use of snowball sampling requires researchers to find one informant who later has been determined as a key informer (gate keeper). The task of the key informant is to provide guidance information about other informants who will also be interviewed later (Bungin, 2007).

The researcher determined several criteria for importers who became informants in this study:

1. Informant is an importer who has an NPWP and has carried out tax obligations as a business owner.
2. There are no specific criteria related to the scale of business undertaken by importers.
3. The selected informants are importers who normally import goods by sea, and are usually handled by the Tanjung Perak KPPBC.
4. The selected informants are importers who have or are doing practices that lead to the issue of non-compliance.

There are two reasons why researchers chose importers in Tanjung Perak in Surabaya, including:

1. Surabaya has two Customs and Excise Supervision and Service Offices, and one of them is Tanjung Perak, while another city only has one KPPBC. The existence of 2 KPPBC in Surabaya makes the potential for tax revenue from the export and import sectors in Surabaya greater than other cities, so that they can represent KPPBC in other cities.
2. The researcher has a close relative who is an importer in the Surabaya area so that this study can be simplified. A close relative of the researcher will later act as a gate keeper to provide guidance on information about other informants who will also be interviewed later.

Kuswarno (2010) explained that there are several criteria that can be used as references for selecting informants in phenomenology research, including:

1. Informants who will later be selected must experience first hand the events or situations related to the research topic to be studied. This has a purpose so that the researcher gets the description from the perspective of the first person.
2. Informants are expected to be able to describe the phenomena they experience, especially in their nature and meaning.
3. Informants must be willing to be involved in the research process which may take a long time.
4. Informants are willing to be interviewed and documented all kinds of activities during the interview process or during the research.
5. Informants must be willing and give the consent of the researcher to publish the results of the interview.

The researcher only displays for initials in the mention of names, according to the informant's request. This is an effort to avoid problems in the future, so that they can protect the good name of the importers. The researcher conducted the interview process by doing epoche in accordance with what was stated by Husserl as a starting point in conducting research that uses transcendental phenomenology. The application of the epoche during the interview produces a noema. Starting from the noema, the researcher tried to dig deeper about the noema uttered by the informant, so as to obtain an increasingly clear noesis, thus increasing intentionality based on the experience of each informant.

Edmund Husserl's Transcendental Phenomenology Data Analysis Technique

Data analysis is a process to find and compile data that has been obtained from the results of interviews, field notes, and documentation that has been done by researchers (Sugiyono, 2011). Data analysis using transcendental phenomenology has four stages, including eidetic reduction, phenomenological reduction, imagination variation and finally the synthesis of meaning and essence, these three stages will later be used as data analysis techniques in this study.

The first stage is eidetic reduction, meaning that eidetic reduction aims to reveal the essence or essence or basic structure (eidosis) of a pure phenomenon. The way to do this eidetic reduction is that we do bracketing on something that has nothing to do with the phenomenon under study (Adian, 2010).

The second stage is phenomenological reduction which aims to stem all kinds of subject prejudices towards the object whose essence will be sought. The prejudice is then carried out in parentheses and in the end the phenomenological reduction only offers the awareness of the subject itself. The way to do this phenomenological reduction is that we do parentheses about everything that can interfere to present a purity, besides that it also contains a process of comparing information obtained with the perceptions of others to get various kinds of alternatives from phenomena so that a phenomenon becomes clearer (Syariati, 2012).

The next third stage is a variation of imagination that has the meaning of searching for meaning obtained by utilizing the imagination of the researcher, the reference framework, approaching phenomena with various perspectives, deep reflection, different roles and functions carried out by the researcher. The purpose of imagination variation is to find a structural or essence description from an informant's experience, in this case the researcher tries to explain the essential structure of the phenomenon (Kuswarno, 2009).

The final stage is the synthesis of meaning and essence which has the meaning of intuitive integration of the basics of textural and structural decryption into a statement that describes the nature of the phenomenon as a whole. At this stage, an understanding

of what is seen from the phenomena that occur along with the meanings contained in them, is combined to get answers on what is the reason for the behavior of importers' taxpayer disobedience to their import tax obligations.

RESULTS

The practice of bulk taxation has indeed become a common practice among importers. Starting from Mr. W's statement which said that the practice of bulk taxation was one of the practices commonly used by importers in carrying out their business, it made the intuition of researchers appear to ask how the system and how to practice the wholesale tax was carried out. The following interview with him:

"So, if we import the name, there is something called PIB (Import Declaration of Goods), in which there are types of commodities which items will be imported, and each commodity has a kind of mas code to distinguish each other. The code is to determine what the rates of each commodity are. Now the practice of bulk taxation is like this, so usually one container consists of various types of commodities, there are many automatically. I take this example, there are types of goods A to D, the code of goods and types is almost the same, well, usually the importer is negotiating with the Customs regarding the tariffs, mas, we take the lowest rates of these items, which are automatically coded in PIB it must also be changed." (Mr. W, interview, 4 September 2018)

Mr. W's statement above is in accordance with the government's statement claiming that high-risk import control, known as bulk tax, has succeeded in increasing import taxes by around 49.8% per document. The Minister of Finance said that the increase in import tax deposits in the form of import duties originated from the value and volume of imported goods which had tended to be understated (Fauzie, 2017). The contract tax practice not only benefits the importers, but also benefits the Customs officers, along with the results of follow-up interviews with Mr. W:

"Yes, it's true, bro, this bulk tax isn't actually illegal either. They also will not be that easy to do this, still high risk, high return. We also usually give a payment for them, usually what percentage of the profit from this piece of tax depends on the agreement. Sometimes they also ask for anything with us, yes we obey, the name is also equally necessary, right, yeah like that, mas" (Mr. W, interview, 4 September 2018).

Mr. W's statement that an accordance with the Cost Benefit Theory of the Dupuit Model (1844), which states that this theory is used to evaluate the total cost compared to the total profit. Basically, if something gives a benefit is greater than the cost, then an individual is more likely to do it. If this is related to this study, then the bonus received by individual Customs officers from importers can be said to be a benefit, while the risk of contracting tax practices can be said to be a cost.

Mr. W's statement also shows that an existing system in Customs is still weak, besides that the code of ethics is still not fully implemented by all Customs officers. A statement is in accordance with the results of research conducted by Ernawati & Purnomosidhi (2011). The results of the study stated that perceived behavioral control had a positive and significant effect on taxpayer compliance. Behavior control perceived about the beliefs of taxpayers regarding how strong the system is in charge of monitoring them with an aim of minimizing tax non-compliance. Behavior control perceived is about the weakness of an existing system in Customs, besides that the code of ethics is still not fully implemented by all Customs officers, thus creating a gap to carry out this piece of tax practice.

His statement is also the same as the results of previous studies are conducted by Anjani & Restuti (2016). The results of these studies indicate that perceived behavioral control has a positive and significant effect on intention to behave and behavior control which is perceived as having a direct effect on tax compliance. Control of beliefs and determinants that underlie perceived behavioral control leads to an individual's beliefs about whether or not there are opportunities and resources, as well as obstacles and barriers to carrying out a disobedient behavior. Behavior control perceived about an existence of loopholes in the export and import sectors that make the practice of bulk taxation by importers.

Importers can also used the services of a Customs Services Administration (PPJK) to take care of their import tax aspects, who help importers to carry out this wholesale tax practice. Customs Services Management Entrepreneur (PPJK) is a business entity that conducting many business activities related to the management of customs obligations carried out for and on behalf of exporters or importers. In simple terms, the definition of customs obligations is all activities carried out by exporters and importers in order to fulfill all the rules set by the government to export or import goods to fulfill the protection of domestic industries, state financial rights, and others. (Giman, 2015).

In theory, PPJK has a function is very helpful for exporters or importers for the process completing to their customs obligations. But in practice, PPJK seems to change function into a business entity that has a negative image. The role and function of PPJK as a business entity that "helps" importers as if they have a different understanding if it is regulated by the practice of bulk tax commonly used by importers. The PPJK members seemed to be led by importers to carry out bulk tax practices to "help" the importers to get big profits. This statement was stated by Mr. AZ as the importer who used PPJK services during the interview process.

"Before I used PPJK, when I first opened a business, and my PPJK used to take care of my items using bulk tax, so who would reject it, hahaha. But now I don't use PPJK, because I already understand and many know people there" (Mr AZ, interview, 4 September 2018).

The results of the interview to Mr AZ stated that some PPJK individuals did indeed offer bulk tax services in addition to take care of customs obligations. This is the main attraction for importers to ultimately choose to use PPJK services, to take care of their customs obligations too. The reason importers are choose PPJK services is not solely because they do not want to be complicated, but the offer of bulk tax services offered by PPJK.

Mr. AZ's statement that the research is conducted by Mustikasari (2007), which is examined the corporate taxpayer compliance in industrial companies, especially processing, any criteria for middle to large classes in Surabaya. Mustikasari is tested the corporate taxpayer's non-compliance by using variables in the Theory of Planned Behavior. Not only in the Theory of Planned Behavior, but Mustikasari also adds company facilities, moral obligations, organizational climate, and financial condition of the company. This indicate that the perception of the control possessed by a tax professional is getting lower, it will make these tax professionals more disobedient in the implementation of the corporate tax obligations. Behavior control perceived in Mustikasari's (2007) said about the taxpayer's perception of something that can support them to behave in non-compliance. The research also conducted by Mustikasari (2007) if it is related to this study, it will show that an offering of bulk taxes carried out by PPJK will actually create an opportunity that increasingly supports importers' taxpayers not to comply.

Mr. AZ's statement shows that there are indeed many facts that some PPJK individuals offer the practice of bulk taxation, giving rise to opportunities for importers to carry out wholesale tax practices. His statement in accordance with the research conducted by Laksono (2011) which analyzes attitude variables towards tax compliance, perceived behavioral control, subjective norms, and financial condition of the company as independent variables and the dependent variable used is corporate tax compliance with mandatory compliance behavior corporate tax especially medium to large scale manufacturing companies in Semarang. The results of the study stated that perceived by behavioral control had a positive and significant influence on tax compliance. Behavior control perceived in the study is a belief about an existence that can support or inhibit a behavior and it will be displayed. The behavioral control perceived in this study is about the offering of bulk tax practice services offered by the PPJK, which is a support many reason how to make importers become disobedient.

His statement is also in accordance with the research conducted by Agustiantono (2012) which analyzes the factors that influence taxpayer compliance, especially for individuals in Pati regency. The results of the study indicate that the perceived behavioral control has a positive and significant effect to intention to behave and perceived behavioral control, has a direct effect to tax non-compliance. Perceived behavioral control leads to an individual's belief about easy or difficult to do a behavior. Behavior control perceived in this study is the offering of bulk tax practice services offered by PPJK which is a convenience that makes importers become disobedient.

The emergence of wholesale tax practices in the export and import circles with assistance carried out by unscrupulous Customs officers and PPJK also made the practice of bulk taxation increasingly mushrooming among importers. Assistance from unscrupulous Customs officers and PPJK will make importers feel spoiled and made easy to carry out wholesale tax practices. This of course will cause injustice in the export and import sectors. This was also stated by Mr. S in the following interview "At first I didn't use the one called bulk tax, pure really clean. Well, keep on looking at my friends who use bulk tax practices, and then I ask, "Your crew thinks that Opo is safe, wae?" Do you want to read the perikso ta? "He said," My business evidence is bossy, yo means safe, anyway "(Mr. S, interview, 4 September 2018).

A statement from Mr. S are shows that there is no strict action from the Customs Office to the importers who carry out wholesale tax practices, which of course will greatly benefit "naughty" importers and harm importers who do clean practices in accordance with applicable rules. This injustice eventually led "clean" importers to carry out this piece of tax practice. These "clean" importers want to seek justice from the Customs Office, so they should take firm action against "naughty" importers who carry out this wholesale tax practice until they are deterred. If the Customs and Excise firmly take action against these "mischievous" importers, it will certainly make other importers think twice when they want to carry out this wholesale tax practice, so that there will be a sense of justice among importers, which of course will make compliance increase.

The injustice felt by Mr. S as he said above will of course lead to an attitude of disobedience. It is very unfortunate that an importer, such as Mr S, who initially followed the import process according to procedure, followed the practice of bulk taxing only because of the injustices he felt. His experience is in accordance with the research conducted by Murphy & Tyler (2008) which examined the influence of justice by the tax authorities on the level of compliance of taxpayers. The results is indicate that justice has a positive and significant influence on the intention of taxpayers to commit tax evasion. Taxpayers will tend to be obedient if they feel treated fairly by the tax authorities. If related to this research, then the feeling of unfairness felt by Mr. S, which he felt there was no decisive action from the tax authority to importers who carried out bulk tax practices, and made him finally join the practice.

Mr. S's statement is also in accordance with the research conducted by Worsham (1996) who examined how taxpayers will respond to unfair treatment by the tax authorities. The results of the study stated that when taxpayers receive unfair treatment from the tax authorities, the level of non-compliance will increase. The results of the research conducted by Worsham (1996) are similar to the research conducted by Murphy & Tyler (2008) which explains that the injustices committed by the tax authorities to taxpayers are one of the reasons that taxpayers have the intention to disobey.

This is consistent with the research conducted by Faizal, Palil, Maelah, & Ramli (2017). The results of the study show that fairness and trust influence tax compliance behavior, but trust does not mediate the relationship between fairness and compliance. The justice referred to in the study is that if taxpayers are treated well and fairly by the tax authorities, they will tend to obey the applicable rules, which will automatically comply with their tax obligations. Mr. S's statement is also in accordance

with the research conducted by Hartner, Rechberger, Kirchler, & Schabmann (2008). The results of these studies indicate that for taxpayers, fair treatment and respect will increase the compliance behavior of taxpayers. Taxpayers will tend to disobey if they feel that the treatment and process of their unfair decisions are felt. The justice referred to in the study is that taxpayers will tend to be disobedient if taxpayers are treated unfairly by the tax authorities (in this case Customs officers), they will tend to disobey the rules that apply if they are treated unfairly and decisions that harm them.

This injustice will also lead to a poor perception of the tax authorities as representatives for the government. Some informants will assume that when they comply with their tax obligations, they do not get direct and real benefits. This is consistent with the research conducted by Damayanti, Sutrisno, Subekti, & Baridwan (2015) who examined the behavior of taxpayers by using subjective norm variables and developing Fiscal Psychology Theory. The results of the study show that an empirical evidence for Fiscal Psychological Theory and subjective norms have a positive and significant influence on tax compliance behavior. This means that the intention to comply affects to the tax compliance behavior, while subjective norms and perceptions of the government affect the intention to comply. If related to this study, then Mr. S's bad perception of Customs that arises because of the injustices that occur at Customs and Excise, can be used as a reason why he is not obedient to his tax obligations.

Mr. S's statement above is also supported by research conducted by Aneswari, Darmayasa, & Yusdita (2015) which criticizes the implementation of 1% income tax for MSMEs which have a turnover of under 4.8M per year. The results of the study show that for two results, firstly PP 46 of 2013 which was implemented not in accordance with tax justice, and secondly for tax compliance in Indonesia can be seen with two theories, such as the Fiscal Psychology Theory and the Slippery Slope Framework. The Fiscal Psychology Theory in the study that there is no direct and real advantage in paying taxes which results in the loss of motivation from the taxpayer to pay taxes. This theory emphasizes for the importance of taxpayers' perceptions of the government. In relation to this research, unfair treatment by Customs officers to importers' taxpayers, making their perceptions of Customs officers worse, can be used as an excuse for not complying with their obligations. taxation.

CONCLUSION

Based on the formulation of the problem made by the researcher about what is the reason for the behavior of the importer taxpayer's disobedience to the import tax obligation, the results of the research are obtained on the reasons why the importer does not comply. These reasons are include the proliferation of wholesale tax practices among importers and offers made by individual Customs Services (PPJK) entrepreneurs to carry out wholesale tax practices. For two reasons were stated by importers as informants at the interview and based on their experience, so the results of many interviews were in accordance with their awareness. The results of interviews are indicate that the main factor behind some importers that why in the end they tend to be disobedient, like the practice of bulk taxation. This wholesale tax practice is the "bridge" of liaison between importers and Customs to commit fraud. The essence of the practice of bulk taxation is the negotiation process carried out between the importer and the Customs on aspects of the import tax on commodity related goods.

IMPLICATION

The implications of this research are expected to clarify and develop the Cost Theory Benefiting Jules Dupuit Model (1844) which explains that the core of Cost Benefit Model is a method for analyzing costs (risks) and benefits (benefits) to find out the benefits associated with alternatives. If an individual thinks the benefits derived from an action to be carried out are greater than the risk, then the individual will tend soon. The next implication of this study can be to develop Ajzen's Planned Behavior Theory (1985) explains that the behavior that will be carried out by the individual is influenced by intention, while the intention itself is influenced by three factors, such as attitudes, subjective norms, and perceived behavior control (Ajzen, 1991).

The final implication of this study can be to develop the Fiscal Psychological Theory of Schmolders (1959) in the practice of taxation, especially aspects of import tax. Fiscal Psychological Theory Schmolders (1959) himself emphasizes that the lack of motivation of taxpayers to comply with their tax obligations is because there are no direct or real benefits from the benefits of paying taxes (Devos, 2014). Not only has implications for theory alone, but also has practical implications. Practical implications for business people are expected that with this research importers will become aware that taxes are very important for the development of the country, so they are expected to be more obedient in the obligation to pay their taxes.

The next implication is for the people who are expected to provide additional insight to all readers related to export and import taxation aspects, especially those who might later want to dive in the export import business so they can be considered by prospective importers before they actually dive into this business. The results of this study will also be expected to have implications for the government as a material consideration for making new taxation policies specifically related to aspects of export and import taxes, so that later importers will be more aware and will not feel any more objections to paying taxes. For the future, researchers suggest that more participate directly in import activities carried out by importers. So, they are really understand how the import process it. The next suggestion is that researchers in the future will also be good when the epoche process is carried out optimally.

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