

Analysis Of The Implementation Of Tax Amnesty As A Mechanism To Reduce Tax Evasion

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Abstract

The tax amnesty program has been running to implement the mandate of the Law of the Republic of Indonesia Number 11 of 2016. This program is an effort by the Indonesian government to boost state revenue in the tax sector in order to strengthen state revenue. This is important because more than 80% of state revenue comes from the tax sector. Tax amnesty policies are intended to reclaim unpaid taxes from underground economic activities or dishonest tax reporting (tax fraud). So this study aims to analyze the implementation of Tax amnesty as an effort to reduce tax evasion. This study uses a qualitative approach with descriptive research data analysis. The result of this research is that the implementation of Tax Amnesty in Indonesia is basically intended for the short term to increase state revenue through tax revenues, while the long term is to attract funds from Indonesian citizens abroad to Indonesia to increase liquidity which is useful for stabilizing economic growth in Indonesia. The implementation of the tax amnesty does not escape various obstacles, ranging from lack of socialization, not yet standardized information, complicated bridging to poor service quality. The conclusion of the research in reducing the occurrence of tax evasion through tax amnesty can be done with Offshore voluntary disclosure and reduction of tariffs and tax penalties.

Keywords: tax amnesty, tax evasion, tax avoidance, taxpayers.

A. INTRODUCTION

National economic development has slowed in recent years, resulting in a loss in tax revenues and a reduction in the availability of domestic liquidity, both of which are critical for increasing Indonesia's economic growth (Bloom & Finlay, 2009; Basri & Rahardja, 2010; Olivia et al, 2020). On the other hand, many assets of Indonesian residents, both liquid and non-liquid, are held outside the borders of the Unitary State of the Republic of Indonesia, and should be utilized to improve local liquidity, which may support national economic development (Sayidah & Assagaf, 2019; Kartika et al., 2017; Rudiwantoro, 2017).

The problem is that some assets located outside the territory of the Unitary State of the Republic of Indonesia have not been reported by the owners of the assets in the Annual Tax Return, also known as the Income Tax Return, so there may be tax consequences if a comparison is made with the assets reported in the Annual Tax Return. Concerned with Income Tax (Gillis, 1985; Inasius et al, 2020; Hajawiyah et al, 2021). This is one of the elements that makes the owners of these assets cautious to return or transfer their assets and invest them in Indonesian economic activity (Said, 2017; Lumenta et al., 2017; Insan & Maghijjin, 2018).

Due to their purpose, taxes play a significant part in the national and state life (Schumpeter & Swedberg, 1918; Chamley, 1986;

Summers, 1988). Tax serves several purposes, including: (a) revenue function That is the function to collect as much tax money as possible in accordance with the law, which will be used to finance state expenditures, namely routine expenditures and development expenditures, and if there is a surplus (surplus), it will be used as government savings (Isachsen et al, 1985); (b) Regulating Function. This is a result of the fact that these taxes will be utilized to pursue specific non-financial objectives. This function is often seen in the private sector (Shackelford et al., 2010); (c) Function of Democracy. This role is one type of the system of mutual cooperation, which includes governance and development efforts for the good of humanity. The function of democracy is related to an individual's rights while receiving government services (Brown et al., 2017); (d) Redistribution Function. This function places more emphasis on issues of equality and social justice. This is shown, for instance, by the presence of progressive tax rates that impose more taxes on those with higher earnings and lower taxes on those with lower (smaller) incomes (Bird & Zolt, 2005).

The achievement of national development is significantly bolstered by funding from the community, namely tax contributions. In order for this involvement to be allocated equally and without difference, a more equitable and legally assured tax system is required (Poernomo et al., 2021; Prasetyowati & Panjawa, 2022). This is due to the country's still-extensive economic activity that has not been or is not being disclosed to tax officials (Rohartati, 2017). In order to encourage the transfer of assets into the territory of the Unitary State of the Republic of Indonesia while providing security guarantees for Indonesian citizens who wish to transfer and disclose their assets in the form of tax amnesty, special measures and policy innovations must be implemented (Kusuma, 2016). This policy breakthrough in the form of tax amnesty for the transfer of assets is also motivated by the decreasing likelihood of hiding wealth outside the territory of the Unitary State of the Republic of Indonesia as a result of the increasing transparency of the global financial sector and the intensification of cross-border information sharing (Adam et al, 2017).

As the name implies, the tax amnesty is to forgive taxpayers (WP) who have not or have not fully carried out their tax obligations (Sari & Fidiana, 2017). The facilities that people get when participating in this program are:

- 1) write off tax due for which no tax assessment has been given, which was not subject to tax administration sanctions or criminal penalties in the area of taxes during the tax period, part of the tax year, and the tax year until the end of the previous tax year
- 2) No tax audit, preliminary evidence, or criminal inquiry in the tax sector during the tax period, part of the tax year, or the whole year, until the conclusion of the previous tax year,
- 3) Termination of the tax audit process, preliminary evidence, and criminal investigation of tax-related crimes if the taxpayer is being processed but has already been halted, until the end of the preceding tax year
- 4) The secrecy of the data submitted for tax amnesty, so that it cannot be used as a basis for inquiry and investigation of any illegal crime, (6) Tax exemption for further asset income transfers.

The tax amnesty scheme is meant to enhance compliance, strengthen tax databases, and prevent tax leakage (Fisher et al, 1989; Crane & Nourzad, 1992). The execution of the tax amnesty policy in Indonesia, also known as the tax amnesty policy, is governed by Law No. 11 of the Republic of Indonesia of 2016. At the outset, the government anticipates that this tax amnesty scheme would generate an extra Rp. 100 trillion in state revenue (Brodjonegoro, 2016). The tax amnesty should have a significant beneficial influence on the future structure of the state budget. This has been shown in several nations. Countries that have successfully adopted tax amnesty laws include South Korea, South Africa, and India (bagiada and Darmayasa, 2016; Haryanto, 2016). However, this goal was not met.

The first phase of the tax amnesty program ended Friday, September 30, 2016, the President directly monitored the tax amnesty service at the Head Office of the Directorate General of Taxes, Jakarta. The President reminded that there are still second and third

stages that can be followed by taxpayers, business actors, and the public. Based on data from the Directorate General of Taxes, known as the DGT, the assets declared in the first stage reached Rp4,000 trillion, repatriated Rp135 trillion and ransom money that entered the state treasury of Rp93.6 trillion. Tax data from the tax amnesty will be used together with previously owned tax data to identify potential taxes in the coming years. If you look at the total assets reported in the first phase of the tax amnesty program, around 69.5 percent of which are domestic assets, it means that the DGT has not been able to fully explore the potential for domestic taxes, especially those abroad (Setyaningsih & Okfitasari, 2016). In addition, it is hoped that the tax amnesty program will become the right momentum to encourage micro, small and medium enterprises to thrive, create justice for all taxpayers, but the realization of administrative affairs and procedures is actually considered less friendly for small business actors (Adam, 2016).

This study tries to understand more deeply about the analysis of tax amnesty applied in Indonesia in an effort to reduce the occurrence of tax evasion and evasion which is usually carried out by taxpayers by storing their wealth abroad. This research is expected to contribute to a wider knowledge contribution regarding the tax amnesty implemented by Indonesia itself. This research is also expected to provide an in-depth explanation of the tax amnesty policy. This research is also expected to be a source of reference for future researchers. For the government as a reference material in implementing this tax amnesty regulation so that challenges, opportunities, weaknesses and advantages can be identified when this policy is implemented. In this way, the strategies and policy steps that can be taken by the government can be identified.

B. METHOD

To achieve the purpose of writing that is to obtain a description of the phenomenon about motivation and about the behavior of the tax community regarding tax amnesty, this study uses qualitative writing. Qualitative writing is a writing process that produces descriptive data in the form of written or spoken words from people and observed behavior (Moleong, 2017). This

method is effective for systematically describing the facts or characteristics of certain populations, and certain fields, whether in the form of circumstances, problems, attitudes, opinions, conditions, procedures or systems in a factual and accurate manner (Sugiyono, 2011).

Descriptive approach is a research method that aims to describe (describe) something. The descriptive exploratory approach in this study is expected to provide an overview and explore various problems that arise related to the implementation of the tax amnesty policy in Indonesia as an effort to reduce tax evasion and avoidance. strengthen state revenue. In this study, the research discussion uses literature and secondary data collection from various sources, including: the Directorate General of Taxes and the Fiscal Policy Agency of the Ministry of Finance as well as the results of the thoughts of various groups related to the topic of this article.

C. RESULTS AND DISCUSSION

Fundamentals and Objectives of Tax Amnesty Policy in Indonesia

Essentially, the government implements a tax amnesty program in order to fulfill long-term and short-term income needs. The tax amnesty is implemented to boost the economy of Indonesia in particular. This year's tax amnesty will contribute significantly to the government's efforts to improve economic circumstances, development, unemployment, and poverty. Chomsatu & Asih (2016) also noted that current economic development is often accompanied by a decline in tax collections, which affects the availability of domestic liquidity. This is the rationale for the government's decision to pass a tax amnesty legislation, followed by Minister of Finance regulation 118/PMK.03/2016 governing the execution of the Act's provisions.

Tax amnesty is a policy designed to enhance voluntary compliance in the form of a readiness to submit taxes accurately, totally, and explicitly. Clearly, the adoption of the tax amnesty policy would not only improve economic circumstances in Indonesia, but may also motivate taxpayers to voluntarily reveal information about their holdings (voluntary disclosure) (Belkaoui, 2004; Darmayasa & Aneswari, 2015).

Tax amnesty is tax amnesty for the eradication of taxes owing, not subject to tax administration penalties and criminal sanctions in the area of taxation, in exchange for the disclosure of all assets and the payment of a ransom at the relevant rate. The sharing of information about assets coming from taxpayers is very relevant for tax authorities. With the tax amnesty program's registration of taxpayer assets or assets in the tax administration system, it will be harder for taxpayers to dodge tax responsibilities in the future. (Darussalam, 2011). The tax amnesty policy must be seen as a fundamental economic policy; it is not only a fiscal or tax policy. Therefore, this is an expansive policy, economic policy in general. As a result of the tax amnesty, there is the possibility that our APBN's income may grow either this year or in future years, therefore making it more viable. The state budget is more sustainable, and the government's capacity to spend is growing, so this will naturally support a variety of development plans, not just for infrastructure but also for increasing the welfare of the populace. On the one hand, the introduction of a tax amnesty this year and in future years will considerably aid the government's efforts to improve economic circumstances, development, unemployment, poverty, and inequality (Yustiari, 2016). On the other hand, on the non-fiscal or tax side, this amnesty policy, which is likely to be followed by the repatriation of a portion or all of the assets of Indonesians overseas, would significantly contribute to the macroeconomic stability of the nation. Is it seen through the lens of the rupiah currency rate, foreign exchange reserves, our balance of payments, or even bank liquidity? (Wijaya, 2019).

In addition to enhancing tax compliance, it is anticipated that tax amnesty would yield tax revenues that have not or have not been paid. Increased compliance is also a result of more efficient oversight as a result of more precise information on the list of taxpayer assets (Ispriyarso, 2019). The purpose of the tax amnesty is:

- 1) Increase tax revenues immediately. The issue of stagnating or falling tax collections is sometimes cited as rationale for a tax amnesty. This will affect the government's intention to

provide tax amnesty in the hopes that the taxes paid by taxpayers throughout the program would raise tax collections.

- 2) Future tax compliance should be improved. Tax compliance is one of the reasons why tax amnesty is granted. Following the implementation of the tax amnesty program, proponents of tax amnesty contend that voluntary compliance will grow. This is predicated on the expectation that, after participating in the tax amnesty program, taxpayers who were previously a part of the tax administration system would no longer be able to dodge and avoid their tax responsibilities.
- 3) Facilitating the return of funds or assets. One of the goals of the tax amnesty is the voluntary disclosure of accurate property information after the program has ended. In the context of reporting asset data, the granting of a tax amnesty also intends to repatriate money parked overseas without the need to pay taxes on the capital parked overseas. The granting of a tax amnesty for the repatriation of overseas-parked money to a domestic bank is thought important since it will make it easier for tax authorities to get wealth data from local institutions.
- 4) Change to a new tax structure. Tax amnesty is justifiable when it is utilized to facilitate the transition to a new tax system.

Tax Amnesty Constraints and Challenges

From the author's study, the implementation of this tax amnesty faces several obstacles, the first is the problem of tax socialization. This tax socialization activity is very important because the knowledge and insight of taxpayers on the current tax system and regulations is still lacking. The lack of knowledge and understanding of taxpayers regarding filling out the tax amnesty form and preparing the supporting documents for this amnesty is the obstacle for taxpayers to participate in the tax amnesty. Taxpayers still encounter difficulties in filling out the tax amnesty application and lack of understanding of taxpayers regarding the tax amnesty. This can be understood because there is still a lack of

socialization to taxpayers, because there is a filling in the property column which is a bit complicated and moreover there are obstacles in preparing supporting evidence for assets, which makes taxpayers still feel confused.

This requires the important role of the DGT to provide a clear understanding by means of thorough socialization to taxpayers, so that in the future taxpayers will understand more and obtain convenience in filling out the tax amnesty property declaration form. According to Wahyudi & Arditio (2018), socialization is a general concept which is interpreted as a process where we learn through interaction with other people, about how to think, feel and act, all of which are very important things in producing effective social participation. Tax socialization provided to the public is intended to provide knowledge and insight to taxpayers regarding tax policy (Winerungan, 2013)

The need to carry out a clear socialization strategy so as not to confuse taxpayers, with different interpretations from one officer to another regarding the explanation of the tax amnesty. Continuous socialization efforts to provide understanding, information, and guidance to the public in general and taxpayers in particular regarding tax policy. The form of tax socialization can be done through counseling. Tax counseling activities have a big role in the success of tax socialization to all taxpayers.

Meanwhile, another obstacle is about the lack of standardization of tax amnesty information between tax authorities. This is evidenced by the different information received by taxpayers when participating in the tax amnesty submitted by the tax authorities, and also the lack of understanding of the tax authorities regarding procedures and technical guidelines for comprehensive tax amnesty policies to be submitted to taxpayers. there is a difference of interpretation between one officer and another in relation to the explanation of the tax amnesty that will be submitted to the taxpayer due to the different understanding of the officer when receiving instructions or directions from his superiors. Tax authorities should provide a clear understanding to taxpayers, so as not to make taxpayers wait a long time to obtain information about procedures and techniques for submitting tax amnesty. In the future, the quality of services

provided by the Tax Service Office in the ongoing tax amnesty program is expected to increase the motivation of taxpayers to participate in the success of this policy.

The next obstacle is related to the problem of tax bureaucracy. According to Ihsan (2013), many taxpayers still complain about the complexity of the tax bureaucracy. Taxpayers are not only bothered by calculating and paying taxes, but also complicated by the tax report media, namely the tax amnesty statement form. This tax bureaucratic obstacle tends to convey correct information to taxpayers, but taxpayers are still constrained by the complexity of filling out the amnesty form which makes taxpayers have to return to the Tax Service Office several times to complete the tax amnesty documents. What was conveyed by taxpayers regarding the tax bureaucratic constraints faced in participating in the tax amnesty program emphasized more on the technical aspects, namely the ineffectiveness of information submitted by the tax authorities to taxpayers. this proves that the taxpayer still has to go back and forth to the KPP to complete the tax amnesty file that is lacking or there are still filling errors. This is what this policy should be effective but becomes inefficient because there are still technical obstacles in the field.

Furthermore, the obstacles faced by taxpayers related to the problem of the long queuing system, and the lack of human resources in the Tax Service Office caused the inefficient tax amnesty service which was shown to provide convenience and comfort for taxpayers in participating in the tax amnesty program. The tax amnesty service provided to taxpayers is a public service that is more directed as a way of meeting the needs of the community in the context of implementing the applicable laws and regulations. Caroko et al (2015) suggest that the quality of tax services should be further improved by the tax authorities. Good service will provide comfort and convenience in the tax information system, including in terms of the quality of tax services. Likewise, the perspective of the psychological relationship between taxpayers and tax authorities in the exchange theory. According to this scheme, voluntary compliance can be created if taxpayers obtain utility in the form of satisfactory public services for paying their taxes. In this case, the tax authorities are required to

create easy and simple tax facilities and tax administration systems as well as a willingness to serve taxpayers in a friendly, honest and efficient manner so that the tax authorities will feel confident.

In the future, the problem of service quality in the tax amnesty queuing system is to be improved and besides that, it is also necessary to increase human resources (HR) in the Tax Service Office, especially so that taxpayers feel satisfaction with tax amnesty services. According to Tanilasari & Gunarso (2017) tax services are formed by the dimensions of the quality of human resources (HR), tax provisions and tax information systems. Excellent service quality standards to the taxpayer community will be met if HR performs their duties in a professional, disciplined, and transparent manner.

Implementation of Tax Amnesty as an effort to reduce tax evasion

Tax amnesty is expected to be a source of government tax revenue which is quite large and in terms of the tax base is getting bigger. Tax amnesty must be reported continuously from year to year because this becomes the tax base. If the asset is transferred to another person, the asset will be out of the taxpayer's tax return and move to someone else's tax return. The other side of the tax amnesty is related to banking openness by examining taxpayer data because it is less transparent. Taxpayers can be open and automatically between domestic and foreign banks can cooperate with each other. There is an exchange of information on banking data for taxpayers abroad, the more transparent the space for people who play with taxation will become narrower, so it is hoped that a better tax system will be implemented in the future (Supriadi et al., 2019; Sjam et al., 2020). The Indonesian people as taxpayers need to realize that taxes are an obligation that cannot be hidden anymore and transparency adjusts the applicable tax regulations.

The problems faced by the Directorate General of Taxes in the tax amnesty program, one of which often occurs is the number of tax evaders, many rich people appear during the tax amnesty program even though the TIN has been inactive and abolished. It can be concluded that this party never reports the annual tax return, the

people who have been silent so far so that this program has only just started to become active. If the TIN is problematic, someone needs to sort it out first. If the NPWP is inactive, it means that it must be activated first. If the TIN has been deleted, a new one must be created.

The number of taxpayers is closely related to the tax amnesty. Initially, the condition and whereabouts of the parties were unknown. Through the tax amnesty program he came out of hiding. Findings in the field are that there are still many parties who do not have NPWP, for example housewives, some rich people who hide their wealth through the tax amnesty program will participate and they will be registered as taxpayers. These conditions will increase the number of taxpayers who register before and after the tax amnesty. One of the requirements for participating in the tax amnesty is to have a NPWP.

According to the author's view, in implementing the tax amnesty as an effort to reduce tax fraud, the Indonesian government takes two approaches, namely:

- a. Offshore voluntary disclosure model of forgiveness

One of the main targets of efforts to increase taxpayer compliance is the tax evader. Tax evasion can be done offshore or onshore. Offshore tax evasion can be fought by the government in two ways. First, the government can negotiate to cooperate intensively with countries suspected of being the harbors of assets hidden by their taxpayers in the form of exchanging information, especially on assets. This strategy has been applied to the cooperation between the United States and Switzerland in order to force Swiss banks to provide information about the bank balances of US citizens. But unfortunately, the mechanism used in this collaboration did not work because the tax evaders chose to divert their funds from Switzerland to countries that have strict secrecy.

The second way, the government can provide a form of incentive for taxpayers to disclose assets that are abroad as well as the amount of tax that has been smuggled, voluntarily. This second method is now widely applied in many countries in the Offshore Voluntary Disclosure Program (OVDP) policy. The Offshore Voluntary Disclosure Program

(OVDP) is a program that provides tax amnesty in more varied formats to increase tax transparency. In this program, taxpayers get a lower tax rate facility as well as the elimination of administrative sanctions by disclosing assets located at home and abroad.

The OVDP policy focuses on offshore tax evasion, or tax smuggling on property or income that is parked overseas. For many countries, those who have the ability to deposit their funds abroad with tax motives are those who have large financial capacity. With this assumption, the potential tax revenue from these parties is relatively large.

OVDP is designed as a program to increase tax revenue in a short time and at a cost efficient manner and to change the level of tax compliance for a better long term. OVDP focuses on the awareness of taxpayers (both groups of individual taxpayers and business entities) to voluntarily report all their assets abroad and pay all their tax debt obligations properly. In this program, participating taxpayers get incentives in the form of amnesty that can be given in the form of reduction or exemption of tax principal debt, administrative sanctions, or other legal guarantees (not traced to funds, not audited, and so on). This program will be effective in getting results if it is applied once in a life time (once in a life time).

However, in practice, the government may impose additional sanctions for taxpayers who do not participate in the program and are proven to have evaded taxes or participated but were dishonest. In the implementation of OVDP, the government also often excludes taxpayers who at the time the program was launched were under investigation, investigation, or investigation.

b. **Tariff Reduction Model with Tax Penalty Forgiveness and Tariff Reduction without Tax Penalty Forgiveness**

In the second tax amnesty model, the government can provide tax amnesty by providing a reduction in sanctions without being accompanied by a tax amnesty or by providing a reduction in sanctions accompanied by a tax amnesty.

In the practice of implementing this tax amnesty model, the choice between the two schemes depends, among others, on political

approval and the level of public approval of the tax amnesty program. In the event that the level of political approval of the tax amnesty program is relatively low, it is likely that the tax amnesty program accompanied by amnesty for tax crimes will be difficult to implement. In this condition, the proposed tax amnesty program is likely to experience resistance in parliament. If conditions like this occur, the government can take a middle way, namely running a tax sanction reduction program without being accompanied by tax amnesty.

In addition to political approval, the level of public acceptance can also influence the choice of a tax amnesty scheme. In the event that the government receives great support from the public to implement the tax amnesty program, the tax amnesty scheme can include elements of reducing sanctions and elements of tax amnesty. On the other hand, if public support is very low, then the tax amnesty program may only include an element of reducing sanctions.

The annual tax amnesty policy can generally meet the criteria for a successful tax amnesty program. The tax amnesty policy was implemented as a unique event because it was implemented several times and was implemented in order to increase database expansion. However, it is hoped that the tax amnesty program will not be implemented in the near future. Repetition of the program in the near future will reduce public confidence to immediately comply with tax provisions. The repeated tax amnesty program will also increase the frequency of tax evasion.

In terms of follow-up after program implementation, the tax amnesty policy is also more organized when compared to the previous tax amnesty policy. Various policies are carried out by the Directorate General of Taxes in order to improve the performance of the tax authorities. The government also established the Tax Reform Team in 2017 which aims to further direct the formation of the fundamentals of the tax administration system. The achievements obtained by the Government in the tax amnesty program reflect the public's trust in the government. Public trust is built by continuously improving the government's performance, especially the tax collectors' apparatus. A good tax administration system that makes it easier for

taxpayers to carry out their obligations is also proof of the government's seriousness in serving taxpayers

D. CONCLUSION

The tax amnesty policy is a general practice that is widely applied in various countries to increase state revenues. The tax amnesty policy increases short-term state revenues through sanctions, fines, and penalties. Meanwhile, in the long term, state revenues can be increased by increasing taxpayer compliance and expanding the taxation database. In general, the purpose of the tax amnesty is to; increase short-term tax revenue; improve tax compliance of future taxpayers, encourage capital or asset repatriation and change or transition to a new and better taxation system.

However, in the implementation of tax amnesty in Indonesia, according to the author's view, he is still faced with problems of a fundamental nature, including the first regarding the socialization of tax amnesty where the knowledge and understanding of taxpayers is still very low on tax amnesty such as regarding administration. Second, there is no standardization of information about tax amnesty among tax authorities as a result, taxpayers become confused in interpreting this tax amnesty policy. Third, the complicated tax amnesty bureaucracy makes it very difficult for taxpayers, starting from being complicated in filling out tax amnesty forms, completing tax amnesty documents to calculating all assets that will be included in the tax amnesty program. The last is the problem of long queues caused by a lack of human resources and low quality of service so that this policy is considered less efficient.

In an effort to reduce tax fraud by implementing a tax amnesty, the Indonesian government can take two approaches, namely through 1). Offshore voluntary disclosure forgiveness where in combating tax fraud the government can use two ways, namely negotiating to cooperate intensively with countries suspected as harboring assets hidden by their taxpayers in the form of exchanging information, secondly providing a form of incentive to the taxpayer. taxes to disclose assets that exist abroad as well as the amount of taxes that have been smuggled, voluntarily. 2) Tariff Reduction with Tax Penalty Forgiveness and

Tariff Reduction without Tax Penalty Forgiveness, this method is very dependent on political approval and public approval of this tax amnesty program.

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