

## Tinjauan atas kebijakan perpanjangan sunset policy di Indonesia = Review of policy on the extension of the sunset policy in Indonesia

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### Abstrak

Penelitian ini bertujuan untuk mengetahui dan menganalisis dasar pemikiran pemerintah mengeluarkan perpanjangan jangka waktu pelaksanaan sunset policy dan pemilihan waktu perpanjangan pelaksanaan sunset policy sampai dengan tanggal 28 Februari 2009 sehingga terdapat perbedaan batas waktu sunset policy bagi wajib pajak lama dan wajib pajak baru, serta menganalisis hasil pelaksanaan sunset policy. Metode penelitian yang digunakan dalam penelitian ini menggunakan pendekatan penelitian kualitatif dengan jenis penelitian deskriptif. Metode pengumpulan data yang digunakan adalah studi kepustakaan dan studi lapangan dengan melakukan wawancara mendalam dengan para informan yang kompeten. Hasil penelitian menunjukkan bahwa dasar pemikiran pemerintah melakukan perpanjangan sunset policy adalah: Pertama, besarnya antusiasme wajib pajak untuk memanfaatkan sunset policy di akhir masa berlakunya akibat terlambatnya penerbitan aturan pelaksanaan yang menyebabkan bank atau kantor pos penerima pembayaran serta kantor pelayanan pajak tidak sanggup melayani dengan baik sehingga banyak wajib pajak di akhir masa berlakunya sunset policy tidak bisa memanfaatkannya. Kedua, adanya krisis keuangan global yang melanda dunia yang juga berpengaruh pada perekonomian Indonesia Ketiga, sunset policy sangat efektif untuk memperkuat basis perpajakan nasional. Perpanjangan sunset policy bagi wajib pajak lama selama dua bulan dimaksudkan untuk menghindari penumpukan pelayanan di bulan Maret 2009 karena di bulan tersebut terdapat penerimaan surat pemberitahuan tahunan pajak penghasilan orang pribadi dan untuk memberi kesempatan yang lebih kepada masyarakat untuk melengkapi dokumen perpajakan dalam rangka pelaksanaan sunset policy. Jangka waktu pelaksanaan sunset policy bagi wajib pajak baru sampai dengan 31 Maret 2009 dimaksudkan untuk memberikan kesempatan yang lebih lama bagi wajib pajak baru untuk lebih mengenal, dan memahami peraturan perpajakan khususnya sunset policy. Hasil pelaksanaan sunset policy menunjukkan bahwa jumlah wajib pajak yang memanfaatkan sunset policy sesudah adanya perpanjangan sunset policy lebih banyak dibandingkan dengan wajib pajak yang memanfaatkan sunset policy sebelum adanya perpanjangan sunset policy. Saran yang diberikan terkait dengan kesimpulan yang diperoleh, adalah hendaknya Pemerintah hendaknya lebih cermat dalam memperhitungkan waktu pelaksanaan suatu kebijakan. Suatu peraturan pelaksanaan perpajakan sebaiknya diterbitkan secepat mungkin setelah kebijakan berlaku agar tidak menimbulkan kebingungan dan keragu-raguan bagi wajib pajak. Direktorat Jenderal Pajak hendaknya melakukan pengawasan lebih ketat bagi wajib pajak yang tidak memanfaatkan sunset policy dibandingkan dengan wajib pajak yang melakukan sunset policy.

.....The objectives of this research are to ascertain and analyze the background behind the government's considerations in issuing the above extension to the term of implementation of the sunset policy and behind the extension of its implementation up to 28 February 2009 so there are difference in deadlines of such policy between old and young tax subjects, and to analyze the results of implementation of such sunset policy. The method used in this research is a qualitative research approach of a descriptive type. The methods of data collection used are library research and field research, the latter of which is carried out

through intensive interviews with competent informants who represent the various groups related to the theme of this research. The results of research indicate that the basis of thought behind the government's extension of the sunset policy is: First, the high enthusiasm of tax subjects in making use of the sunset policy at the end of its term because the latest of implementation regulation that has resulted in the inability of banks or post offices as payment recipients or tax Service offices (KPP) to effectively serve such subjects, so that many of them could not, at the end of the policy, make best uses of the same. Secondly, the global economic crisis which has swept over the world has also influenced the Indonesian economy. Thirdly, the sunset policy is extremely effective in strengthening the national taxation basis. The two-month extension to the policy for old tax subjects is intended to avoid a backlog of Services in the month of March 2009 due to there being many submissions of individual annual income tax notification letters during that month, and to give more opportunities to society to complete their taxation documents in order to implement such policy. The term for implementing the sunset policy for new tax subjects up to 31 March 2009 is intended to give such new subjects more opportunities to better know and understand taxation rules, in particular those which related to the policy itself. Results of implementation of the policy indicate that the tax subjects who have made good uses of the sunset policy in the term of extension implementation more than the tax subjects who have made good uses of the sunset policy before extension implementation. One of the suggestions given is therefore for the Government to be more careful in calculating the term of implementation of the policy so that its extension policy could not bring about a polemic in society. A taxation implementing regulation on the policy should also be issued as soon as possible after its effectiveness so that no confusion and doubt should arise as between the tax subjects. The Directorate General of Taxation should also place tighter supervision on tax subjects who have not made good uses of the sunset policy as compared to those who have already implemented the same.