

## Analisis perpanjangan Sunset Policy dan tindak lanjut yang dapat dilakukan pemerintah setelah penerapan Sunset Policy

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### Abstrak

Skripsi ini menganalisis perpanjangan sunset policy dan tindak lanjut yang dapat dilakukan pemerintah setelah penerapan sunset policy. Tujuan penelitian ini adalah menganalisis latar belakang perpanjangan sunset policy; dampak dari perpanjangan sunset policy; serta tindak lanjut yang dapat dilakukan pemerintah setelah penerapan sunset policy. Penelitian ini menggunakan pendekatan mixed approach.

Hasil penelitian ini menyarankan adanya penegakan hukum yang tegas (law enforcement) setelah penerapan sunset policy; perbaikan sistem administrasi perpajakan untuk memelihara database yang diperoleh semasa penerapan sunset policy.

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The focus of this study is the reasoning of sunset policy's extension and the further action that can be done by government after the implementation of sunset policy. The purpose of this study are to analyse the reason of sunset policy's extension; to analyse the impact of sunset policy's extension; to analyse the further action that can be done by government after the implementation of sunset policy. This research used both qualitative and quantitative method called mixed approach. The data were collected by means of deep interview and existing statistic.

The researcher suggests that the government should do the law enforcement after the implementation of sunset policy and improve the tax administration system.