

Tax Amnesty Policy Implementation in Indonesia

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Abstrak

Indonesia is experiencing deficit in tax revenues due to relatively low tax compliance rate. To overcome this issue, the Government introduces tax amnesty policy. This study discusses tax amnesty policy which has been applied several times to expand the tax base and increase voluntary tax compliance in Indonesia. The approach used is qualitative study using field and literature studies. In applying tax amnesty policy, we need to take into account four supporting factors, namely attractive facility, massive campaign, favorable placement of proceeds of tax amnesty and good data management. This study seeks to understand the application of tax amnesty policy in a comprehensive manner to expand the taxation base and increase tax revenues in Indonesia.