

Evaluation Analysis of Sunset Policy and Reinventing Policy (Case Study: Pratama Tax Office in Depok Cimanggis)

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Abstrak

In 2015, along with the implementation of taxpayer development year, DGT as an extension of government released a policy which facilitates the elimination of administrative sanction through filing. This policy is also referred to as reinventing policy. A similar policy was also enacted in 2008, under the name of sunset policy. Government released these policies in order to increase state revenue derived from tax sector which has been considered as unable to reach the maximum amount of revenue and to strengthen the database owned by DGT. This research was a study case about the evaluation of the 2008 sunset policy and 2015 reinventing policy that were implemented in a Pratama-level tax office in Depok Cimanggis. This was a qualitative research and its result indicated that sunset policy was successful in increasing the obedience of taxpayers as well as increasing tax revenue for that particular tax office. On the contrary, reinventing policy in 2015 was considered unsuccessful in terms of increasing obedience as well as tax revenue.