

Tax amnesty policy implementation: the supporting and inhibiting factors (The 1st Asia-Pacific Research in Social Sciences and Humanities Universitas Indonesia Conference The Margo Hotel, Depok November 7 -9, 2016)

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Abstrak

ABSTRACT

In the year 2015, the realization of Indonesia tax revenue only reached 81.5% from the target that set by government. There are three main causes of the weak of tax collection in Indonesia: the low levels of taxpayer's compliance (approximately 40%), the leakage of state revenue, and the small base of taxpayer. One alternative to overcome the problem is by implementing tax amnesty policy which will be published at the end of July 2016. In order to make the tax amnesty policy success, the government must consider supporting and inhibiting factors to reach its success. This research aims at understanding the supporting factors and inhibiting factors for tax amnesty by studying experiences from other countries that have implemented tax amnesty policy (such as: Ireland, Argentina, India, Colombia, Italy, and South Africa), including Indonesia in the past. This research uses qualitative method with data collection through literature studies and field research by interview to key informants from the related stakeholders. The research results revealed that the supporting factors and the inhibiting factors for tax amnesty policy which must be considered are attractive tax facility, massive dissemination to the community, legal certainty, organized data base, and post-tax amnesty law enforcement.