

# Tax Amnesty Policy as Tax Reform Foundation

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**Abstract**—Current economic condition in Indonesia has indicated the fiscal risks threatening the realization of the tax revenue. With the introduction of the global implementation of the Automatic Exchange of Information, has become a necessary measure for formulation of the Tax Amnesty policy. This study examined the cognitive assessment of the period and post –implementation period of the Tax Amnesty. The research method employed was a qualitative designed utilizing interview with key informants from the Directorate General of Taxation (DGT) and document analysis in the period of January 2017 to September 2017. Triangulation is used to ensure the study's validity. The data analysis used in this study is the inductive analysis. The findings indicate that the strategies proclaimed to include the principles of fairness, legal certainty and law enforcement. The administrative system was established in accordance with the laws and regulations, fair, and free from one-sided conflict of interests, enforcing sanctions on violations, as well as effectiveness and efficiency. The process of socialization complied with the rules and regulations, and the monitoring and evaluation activities were conducted during and after he Tax Amnesty Policy. It was found that the fundamental factors have not been yet optimal in securing and increasing the compliance and revenue indicated by the unrealized target revenue.

**Keywords**—*fairness, legal certainty, law enforcement, tax administration system, tax amnesty policy, socialization, monitoring and evaluation, tax revenue realization*

## I. INTRODUCTION

The implementation of the Tax Amnesty Policy by the government aimed at realizing more just taxation system in order to expand the tax bases with enhance validity, comprehensiveness, and integration. Tax Amnesty Policy were designed to boost the economic sector through wealth relocation. Consequently, if successful, the policy would result in positive impacts on the increased national liquidity, strengthened Rupiah against other currencies, lowered interest rates, and increased investment [1].

Many countries have implemented the Tax Amnesty programs which are used to as the means to accrue capitals from the tax sectors in a short period of time in effective manner. This is because to retrieve capitals from foreign countries, Tax Amnesty could be one of the fast ways. In addition, Tax Amnesty is strategically enforced to deal with the taxpayers' Tax Avoidance or Tax Evasion [2]. The experience of many countries showed that the direct impacts on the tax revenue obtained in a short period of time had been low [3]. Similarly, Tax Amnesty policy implemented in many countries, the results were lower than expected [4].

Stated that improper Tax Amnesty policy implementation often results in the decreased the long-term Voluntary Compliance [5]. This can be explained that Tax Amnesty is

basically the right for all taxpayers, many assume that it is intended to in compliant taxpayers. Those who miscalculated or misinterpreted their taxation in the previous tax periods could use this policy to correct the mistakes and errors without financial and administrative penalty [2]. Incompliant taxpayers may take advantage of this policy to have their incompliance absolved.

The implementation of the Amnesty Tax conducted by the Indonesian government in the short term is to increase the State's revenue from the tax sector. The direction of fiscal policy in 2015 is to keep the budget deficit within safe limits and keep the debt ratio under control [6], so the government must reach the target of the established tax revenue. The failure of APBN management due to unfulfilled tax revenue target will cause increasing deficit of APBN 2016 and so on [7]. Failure to manage fiscal policy and failure to control debt lead to the bankruptcy of the State [8].

The changing world economic situations that do not support the national economic condition will increase the difficulty in the realization of the tax revenue target. In addition, to the existence of Automatic Exchange Information between countries in the world, demanding the government to roll out the policy of expansion of taxpayer database that can support the realization of a more sustainable state budget position. Automatic Exchange System of Information (AEOI), demands the exchange of banking data for the benefit of interstate taxation that requires the disclosure of Taxpayers' data. The Banking Law No.10 Year 1998 states that everything related depositors' data is confidential information; however, this regulation no longer impedes the Directorate General of Tax (DGT) in accessing taxpayers' banking data. This policy provides the possibility of sharing of banking and tax data between countries. With the implementation of Tax Amnesty then Taxpayer database becomes more accurate. In addition, the government can monitor the income of its citizens which will be potential for increasing the tax revenue [9].

Tax Avoidance and Tax Evasion factors also cause indirect impact on the collection of funds from the taxpayers. The average Indonesian Tax Ratio per year is <12%, indicating that the level of compliance is still low. If the level of compliance reaches higher rates, meaning that all taxpayers perform their tax obligations correctly and on time then the Tax Ratio Indonesia can achieve 2 times higher than the current position [10]. This relatively low taxpayer compliance is a logical consequence in the absence of a culture of voluntary compliance, poor tax administration, and public distrust of government institutions [3]. Undertaken underground economy activities that are not reported as taxable income in developing countries reach 44% of the Gross Domestic Product, which is higher than Developed

Countries at 16% of the Gross Domestic Product [11]. The underground economy activities as a form of tax evasion lead to the loss of potential tax revenue.

The enactment of the current Amnesty Tax policy in Indonesia is done through the retrieval of capital and assets [12]. Furthermore, the scope of Tax Amnesty provides forgiveness of tax obligations, including tax penalties. In addition, this policy may be used by unregistered taxpayers who have not submitted the Notice of Income (SPT), have not paid any taxes, have not registered the reported tax or, those with errors in the submission of the SPT. The main purpose of this policy is to create the foundation of overall tax reform [12].

To achieve the purpose of Tax Amnesty policy, the government must ensure that the Law must provide legal certainty that reflects the principles of fairness, both for the State and taxpayers [13]. The rights and obligations of both must be regulated, so that the implementation runs efficiently and to prevent any form of abuse. Indonesia has twice conducted Tax Amnesty policy; the first was in 1984 and the second was in 2008. Tax Amnesty in 1984 was considered by many parties as a failure, while Tax Amnesty in 2008, known as Sunset Policy, had increased the number of new taxpayers. However, after the Sunset Policy period the taxpayer compliance level has become stagnant and the Tax Ratio has not shown significant progress. Therefore, the policy of Amnesty Tax of 2016 must prevent the vicious circle from occurring that could potentially weaken taxpayer compliance. Therefore, it is necessary to have the correct strategy, so as to change the behavior of the taxpayers. The strengthening of law enforcement and the tax administration system built must go hand in hand. The policy of Tax Amnesty must be on target, specify the object clearly, and provide the certainty in terms of the law enforcement.

The process of policy formulation covers a series of interdependent stages arranged in the order of agenda preparation, policy formulation, policy adoption, policy implementation, and policy assessment. The importance of the policy assessment is to provide the feedback for the government in the future implementation of the policy [14]. The results of the assessment will provide an evaluation to get recommendations for improvement. Furthermore, the assessment of this policy includes the stages of problem formulation, estimating, recommendation, monitoring, and evaluation [14]. It is therefore important to evaluate the implementation of the Tax Amnesty policy of 2016, in order to formulate the next policy.

Based on the explanation, this research aims to know the meaning of cognitive about the assessment of the strategy that has been declared, the implementation of administrative system, the implementation of socialization, the implementation of monitoring and evaluation conducted, and follow-up programs after implementation of Tax Amnesty and the realization of Tax Receipts Year 2016.

## II. METHOD

This research is a qualitative descriptive research. The data used in this study is qualitative data that comes from interviews with informants and document analysis. Key informant in this research is informant from institution at the DGT. The selection of informants by researchers is based on

information on the implementation of the Amnesty Tax Policy. The instrument of this study is the researchers, where researchers are close enough to the people or situations under study, so that possible in-depth and detailed understanding of the things that are going on.

Data collection techniques used in this study with consideration of the adequacy of information, efficiency and ethics, is supported by interview documents. Data validity is tested by triangulation technique. While the analysis strategy used is qualitative-verificative analysis. Data analysis technique in this research use inductive analysis. Ends with a conclusion to provide problem solving solutions obtained from the results of the study.

## III. RESULTS AND DISCUSSION

### A. Assessment of the Amnesty Tax Policy Strategy

#### A.1.Principle of Fairness

The Amnesty Tax Policy applied in Indonesia meets the principles of fairness. Amnesty Tax is a chance for the Taxpayer to be pardoned in the event of not reporting his / her property to the Notice. The principle of fairness, marked also by the taxpayer coverage for Tax Amnesty is very wide covering many sectors and not for certain circles. In addition, tax forgiveness is not only for the Taxpayers who have big income but for all Taxpayers with the lowest tax layer to the highest. Small and medium business sector that has not become Taxpayer and become one of the underground economy can also participate in Tax Amnesty program. Fair it would be if in the end the tax was borne not for the obedient Taxpayer only, but for all Taxpayers. The Taxpayer pays only the redemption rate determined based on the specified period specified in the Amnesty Tax Law. Amnesty's Amount of Money Amount is less than the sanction that should be imposed if on investigation and scrutiny an unreported asset is found.

The principle of fairness is sufficiently reflected in Law Number 11 Year 2016 as well as the Government Regulation on Tax Amnesty Policy. This law is stipulated by the government to provide a sense of fairness for Taxpayers who have been carrying out taxation obligations so far correctly, including for participants of the Tax Amnesty program through equalization of tax expense to Taxpayers who have not carried out tax obligations correctly but not following the Tax Amnesty program. Where with the implementation of this policy can direct the Taxpayers who have been less obedient to obedient taxpayers.

#### A.2 Principles of Legal Certainty

In contrast to the Amnesty Tax Policy that has been implemented in Indonesia in 1964 (Tax Amnesty) and Year 1984 (Sunset Policy) where its administration is based on Government Regulation, Tax Amnesty Policy Year 2016 there is legal certainty through the passing of Tax Amnesty Act [1]. Legal certainty is marked with Tax Subject, Tax Object, and Tax Rate as taxbase as stipulated in Law No.11 of 2016.

Legal certainty in the form of Law No.11 of 2016 is a public law bridging the relationship between the public and the government with certainty so that no one can avoid taxes. Legal certainty for the implementation of Tax Amnesty in

the form of Law followed by stipulation of Minister of Finance Regulation (PMK and KMK), 4 (four) PMK and 3 (three) KMK has been issued. The DGT Regulations (DGT Regulations) have been issued in 16 (sixteen DGT Rules) and issued 8 (eight) DGT Circular (SE DGT), and technically operational has been published 12 (twelve) Related DGT Letter (S DGT).

### A.3 Law Enforcement Tax

Law enforcement of this Amnesty Tax Policy has been reflected in both the Law and the Tax Law, both on implementation and post-implementation. Tax Amnesty's policy does not necessarily give the perpetrators the freedom from corruption of lawsuits. Tax Amnesty does not provide criminal removal outside of criminal taxation. The Amnesty Tax Policy grants pardons only on the abolition of taxes owed, the abolition of tax administration sanctions, and the abolition of tax criminal sanctions by making payments of tax redemptions.

Law enforcement for the Tax Amnesty program is conducted through Tax Examination, Initial Examination Checks, or Investigations [15], selectively conducted only if there is proven unfairness in the reinventing policy. There is continuity between the execution of the examination, the examination of initial evidence and the investigation. Completion of Taxpayer selection to be conducted through special inspection done by giving priority to Taxpayers who have potential tax data.

### B. Assessment of the Administration System for Amnesty Taxes

The Administration System for the implementation of the Amnesty Tax Policy is governed by the Amnesty Tax Laws and Regulations, so as to enable the efficient and effective Tax Amnesty system. Efficiency in this case is marked with the cost incurred for this program does not exceed the amount of tax receipts from Tax Amnesty. While effective in terms of implementation of Tax Amnesty procedures according to the Law and Regulations and supported by information systems and supervision is quite good.

#### B.1 Administrative Technical Procedures

Effective administrative technical procedures are simple, non-convoluted procedures, and use complete documents and involve the authorities in document authorization. Implementation of Tax Amnesty policy at KPP level has fulfilled technical procedure in accordance with prevailing laws and regulations. The procedure can be explained below.

- 1) The Taxpayer shall deliver a Statement Letter to the Minister of Finance (format on PMK-118 / PMK.03 / 2016) through KPP on condition [16] as follows:
  - a) Taxpayer Identification Number (attach NPWP Card)
  - b) Pay Amnesty Tax Amounts to designated banks (attach Tax Payment Slip/Receipt).
  - c) Pay all the previous tax debts due to billing collection (attach Tax Payment Slip/Receipt).
  - d) Pay Tax Underpayment and Unpaid Taxes, as in the Examination of Initial Evidence and Investigation (attach Tax Payment Slip/Receipt).
  - e) Submit the latest Income Tax Return for taxpayers who are obliged to submit the Annual Income Tax

Return (copies of the previous year' Income Tax Return Slip).

- f) Revoke the appeal of objection, correction, appeal, suit and review (Evidence of Statement of Revoking Application).
  - g) Transfer of property to Indonesia with proof of Statement of Transfer of Property for taxpayers committed to the transfer of property.
  - h) Attach a Letter of stating Not Transferring Property Abroad for 3 years for Taxpayers revealing their property in Indonesia.
- 2) Submit Statement Letter directly to the designated Tax Office, within 1 July 2016 - March 31, 2017.
  - 3) The DGT Officer ensures the completeness of the Taxpayer's document (Article 14 paragraph (6) [17], and then provides the receipt of the Statement Letter to the Taxpayer.
  - 4) Based on the Statement Letter, the Head of DGT Regional Office shall issue Certificate [17] Article 21 paragraph (2) and (3)). The period of issuance of 10 (ten) working days from the date of receipt of the Statement Letter.
  - 5) The reviewers of the Regional Office of the DGT accept and review the concept of Tax Remuneration Letter. The results are submitted to the Head of DGT Regional Office through application [18].
  - 6) The Head of Regional Office of DGT shall issue a signed Certificate of Application [19].
  - 7) The certificate shall be sent to the Taxpayer and Head of the designated Tax Office [18], by a registered mail or through an expedition service company.
  - 8) Maximum submission of Statement Letter by Taxpayer is 3 (three) times [17] Article 21 paragraph (2)). Each Letter of Statement submitted and has tur into a Receipt shall be counted as 1 (one) time of submission [17] Article 22 paragraph (1)).

#### B.2 Utilization of Information Technology and Data / Information Management

Utilization of the information technology used in tax return packaging process is set for all working units within DGT disseminated through DGT Internal Letters using the Packaging Information System application. Data and information submitted by taxpayers are used as the database of taxation in the DGT.

The management of data and information sourced from the Statement Letter and its attachment related to the implementation of Tax Forgiveness Law cannot serve as the base of investigation, lawsuit and/or criminal prosecution against Taxpayer (Article 470) [17]. Confidentiality of the data and information is guaranteed by Law. Data and information submitted by the Taxpayer in the framework of the Tax forgiveness cannot be requested by anyone, except with the Taxpayers' own consent.

So it can be said that the tax administration system for Tax Amnesty has utilized information technology and can also realize legitimate taxation in accordance with the provisions and eliminate arbitrariness, arrogance, and behavior that is influenced by personal interests.



### *C. Assessment of the Amnesty Tax Policy Socialization Activity*

The Socialization of Tax Amnesty is quite effective with the DGT concerning the Guidelines of Taxation Extension Activities of 2017. This Letter of Notice is intended for all DGT Regional Offices, all Tax Offices and all Tax Service, Dissemination and Consultation Offices in Indonesia. Counseling is done in all units (Office) conducted by Section Extensification.

Direct extension activities to be undertaken by each work unit as many as 36 (thirty six) times within a period of 1 year. The DGT Office reviews, establishes targeted extension targets, and monitors the preparation of extension work plans for each Tax Office and Tax Service, Dissemination and Consultation Office, and prepares additional work plans in case of new policies requiring education and counseling in the current year. The proposed extension work plan in every Regional Office of DGT, Tax Office and Tax Service, Dissemination and Consultation Offices is recorded by inputting into the application of Supervision of Taxation Activities (PKP2). DGT Regional Office conducts training to increase the competence of extension workers in the each office. The socialization report is prepared based on the format. The report is always inputted into the PKP2 application within the time limit specified. The performance of this socialization activity was conducted with collaboration of more than one work units.

### *D. Assessment of Money of Amnesty Tax*

#### *D.1 Assessment of Money of Amnesty Tax Socialization*

Monitoring and evaluation is conducted by the Regional Office of DGT. This monitor and evaluation includes preparation of work plans, approval of work plans, and implementation of counseling. Evaluation is conducted on socialization activities include the effectiveness of the participation engagement with the speakers expertise and the scope of socialization, material suitability, questions of the participants, implementation constraints, and external inputs. The effectiveness of socialization is measured using Key Performance Indicators of Extension Activities.

#### *D.2 Assessment of Monitoring and Evaluation Post-Tax Amnesty period*

Supervision of Taxpayers after the Tax Amnesty Period is conducted by the Tax Office where the Taxpayer is registered through:

- 1) Supervision in Tax Amnesty program conducted on:
  - a) Taxpayers who do not follow Tax Amnesty for non-conformity of data and or information about property based on external and internal data provided by information system.
  - b) Taxpayers participating in Tax Amnesty program for:
    - the implementation of tax obligations by the Taxpayer for the last taxable year or year
    - non-conformity of data and / or information regarding assets reported in the Statement besides non-conformity due to differences in value, redemption of redemption and Taxpayer Report.
- 2) General Supervision. Conducted on the implementation of tax obligations by the Taxpayers other than those that

have been supervised under the framework of Tax Amnesty:

- a) For a Taxpayer who does not participate in Tax Amnesty, he/she shall perform the tax obligation for the Tax Period or Year for all taxes subject to the expiration of the determination.
- b) Taxpayers who follow Tax Amnesty shall be subjected to the implementation of tax obligations on all taxes for the tax year or year after the last Tax Year in addition to the supervision of letter a) above.

Priority supervision is carried out first on:

- 1) Non-conformity of data and or information regarding property, for the Taxpayers who do not participate in Tax Amnesty program.
- 2) The implementation of the Taxpayers' tax obligations for the tax period/year after the last fiscal year for Taxpayers following Tax Amnesty.

Supervision is done in the form of request for explanation of data and/or information and visit (visit) to the Taxpayer. This system can prevent the long-term non-compliance and be able to provide fair sanctions and punishments for dishonesty and abuses and violations from the Taxpayers. For the long term it is expected to increase the taxpayer compliance, provide support to the growth and sound business development of taxpayers' communities.

### *E. Tax Revenue Realization*

The success or failure of a tax policy can be seen from the results achieved in the targeted tax revenue realization. The increased tax revenue based on the data obtained that the amount of Amnesty Tax Amount Receipts from July to December 2016 for Regional Office of West Java DGT 1 indicated a contribution of 21% and for the period January to September 2017 by 4%.

The total tax revenue for the Year 2016 at the Regional Office of DGT West Java 1 July to December 2016 reached 88.93% of the target set for 2016. Note that the contribution of tax revenue originating from the Amnesty Tax Amount in the first period for the realization of tax revenue in 2016 is 21%. This condition shows the realization of short-term tax revenue has not met the target despite being pushed by Tax Amnesty policy. The direct impact on short-term tax revenue is always low, less than expected [3-4].

Although the tax revenue is not realized in accordance with the expected target, nonetheless the Amnesty Tax Redemption collected in the Regional Office of West Java DGT 1 is able to provide a substantial liquid fund injection for APBN revenue. Tax Amnesty will be the cornerstone of Indonesia's tax reform in the long run. Because the Amnesty tax data obtained during the Tax Amnesty period is the basis for data to improve tax compliance.

The realization of total tax revenue for the Year 2017 until September 2017 only reached 60.46% of the target. Tax revenue contribution derived from the Amnesty Tax Redemption for the realization of 4% tax revenue. The range of October to December 2017 is expected to provide an increase to achieve target amounts. The Taxpayer Database can be a cornerstone for increasing tax compliance that will have an impact on increasing tax revenue.

Tax Amnesty is a limited opportunity given by the government to certain groups of taxpayers to pay the prescribed amount, in exchange for forgiveness of tax liabilities (including interests and penalties) relating to the previous tax period, including the amnesty for the related charges of the law violation [20]. Based on the Law no. 11 Year 2016, article 1 (1), a tax amnesty is the abolition of taxes that should be otherwise payable, not subject to sanctions of tax administration and legal sanctions in the field of taxation by revealing the property and redemption payment.

The Amnesty Tax Regulation is set forth in Law No.11 of 2016 on Tax Amendment. The law stipulates that every taxpayer is entitled to a Tax Amnesty. The tax amnesty granted to any taxpayer is made through the disclosure of property owned by the Taxpayer in a Taxpayer Statement Letter. On the other side, the taxpayers excluded in this provision are the taxpayers being investigated by investigators, and the investigation file has been declared complete by the Department of Justice. Other groups excluded in this policy are the taxpayers undergoing the tax court sentencing, and the taxpayers serving a criminal penalty due to taxation violation. Taxation obligations in this Tax Amnesty policy include among others Income Tax, Value Added Tax and Sales Tax on Luxury Goods.

Tax policy may be less successful in achieving acceptance or achieving other objectives due to the inability of the tax administration to implement it [21]. Tax administration plays an important role in the taxation system in a country. A country's successful achievement in generating an optimal tax revenue often due to the fact that its tax administration is able to effectively implement the tax system.

Toshiyuki stated that the a country's tax administration should be able to secure the State revenue; it functions based on the legislation and observes transparency [21]. It should also realize legal and fair taxation as stipulated, eliminates arbitrariness, arrogance, and behavior induced by personal interests. Furthermore, tax administration can prevent and impose fair sanctions and punishments for dishonesty, abuses, and violations. Moreover, it should possess the capability in establishing an efficient and effective tax system, and is capable of enhancing taxpayer compliance, providing support to the growth and the development of taxpayers' businesses, and contributes to the growth of democratic society.

The government has built a new information system after the Tax Amnesty policy period to replace the old information systems that was not well integrated. The design of Core Tax Administration System is set by the government in order to face the Automatic Exchange of Information (AEOI). With this system, the tax database and Taxpayer data are extended to larger bases. Core Tax Administration System is an integrated information system that is being built by the government as one of the vital components in the Tax Reform program. Such system is an information system that provides integrated support for the implementation of duties of the Directorate General of taxes including for business process automation from Taxpayer registration process, processing of notices and other tax documents, processing of

tax payments, repayment to Taxpayers for return of tax overpayment, inspection and billing support to taxpayer accounting functions.

The purpose of the development of this information system is that the DGT can perform the functions an excellent service, supervise of taxpayers' tax obligations fulfillment and enact the law enforcement on the implementation of tax law more effectively and efficiently. As for the process of supervision and enforcement of tax laws conducted selectively by the DGT for the implementation of taxpayer tax obligations and carried out risk-based with the aim to improve compliance and provide a sense of fairness for all Taxpayers.

#### IV. CONCLUSION

Based on research background, rationale and findings of the research, the following conclusions are drawn:

- 1) The strategy set out in formulating the Tax Amnesty Policy has fulfilled the criteria of fairness principles, the principle of legal certainty, and law enforcement.
- 2) Tax Administration System as a pillar of Tax Amnesty policy implementation has met minimum requirements of good tax administration system that includes technical procedures based on taxation and IT-based regulations. Barriers only occur in the service queue in the KPP because the Tax Payer submits a Statement Letter approaching the deadline of the Tax Amnesty period.
- 3) Monitoring and Evaluation shall be conducted covering planning and improvement activities every period of socialization (conducted by Head of DGT), Submission of Statement Letter by Taxpayer during Tax Amnesty period (conducted by Head of DGT), and post Tax Amnesty period (by Tax Office ).
- 4) Tax Amnesty as a policy to boost short-term tax revenue is not as expected, in which the target of tax revenue in 2016 was not realized. The cause of the unfulfilled tax targets through the Amnesty Tax Redemption injection comes from external factors in the form of incentives received by overseas fund owners that are greater than the government's incentives to invest its property in Indonesia.
- 5) Post-Tax Amnesty follow-up by the government to reform taxation through development of Core Tax Administration System should be more integrated than previous information system and to be able to support the implementation of Automatic Exchange of Information (AEOI).

Based on this conclusion, it is suggested to do further research after Core Tax Administration System is implemented.

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