

The Effect of Granting Tax Amnesty to Tax Revenues

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Abstract

Director General of Taxation has made various efforts to increase tax revenue, one of which is the imposition of tax amnesty in the form of the sunset policy. From the results of research in the Tax Office Primary western Java I, namely in the form of secondary data processing tax revenue from sunset policy and tax revenue in 2008 showed that the application of the tax amnesty did not affect the increase in tax revenues. This is shown by the still not achieving the target of tax revenue in 2008, amounting to 99.10%.

INTRODUCTION

Paying tax is the duty of all citizens who had been declared obligatory to pay taxes. However, in Indonesia, the resistance of the obligation is still quite large. It can be seen from the taxpayer who enter its tax return to the tax office. Based on the records of the Directorate General of Taxation, the amount of taxpayer whose tax return each year enter only around 40% - 45% only. Conditions to describe the low level of awareness of this tax would hamper efforts Director General of Taxation to boost tax revenue. Moreover, the target of tax revenue from year to year is great.

In the view of the Director General of Taxation, to achieve the target of tax revenue should be done by increasing the Taxpayer Compliance. And compliance can be achieved through two ways, namely providing excellent service (service excellence) and law enforcement (law enforcement).

The formation of the modern Tax Office and sanctions such as fines are quite high is the form of realization of efforts to improve tax compliance is. The question is whether this is enough efforts to improve tax compliance in order to increase the amount of tax revenue?

Long effort to increase tax revenue is still done the DGT, namely the expansion of the tax base or the amount of the taxpayer is registered. For example, by capturing taxpayer by the employer or the owner of the property. But this still seems a bit forced in the eyes of some people, because it turns out there are just people who are shy to give a TIN. In their eyes already imagine the difficulties in taking care of taxes. If you receive any TIN already feel forced, especially if it must pay and tax reporting.

THEORITICAL REVIEW

Tax Amnesty (tax forgiveness) is the government's efforts to generate tax revenue that has not or poorly paid, in addition to improving adherence to pay taxes because of increasingly effective supervision as more accurate information about the list of taxpayer wealth (Hutagaol,2007).

Type Tax Amnesty (remission of taxes), consisting of :

1. Filling amnesty: forgiveness given by abolishing penalties for taxpayers who are registered but never fill SPT (non-filers), forgiveness granted if they want to begin to fill the SPT.
2. Record-keeping amnesty: provides for sanctions for failure to maintain the tax documents in the past, forgiveness granted if the taxpayer to the next can maintain their tax documents.
3. Revision amnesty: This is an opportunity to improve returns in the past without the sanction or sanctions given reduction. Forgiveness allows the taxpayer to fix her tax return earlier (which causes the accrued tax) and pay taxes that are not (missing) or unpaid (outstanding). Taxpayers will not automatically immune to inspection and investigation actions.
4. Investigation amnesty: Forgiveness will not investigate promising source of income reported in certain years and there are a number of "money forgiveness" (amnesty fee) to be paid. Forgiveness of this type are also promising for the investigation would not action against the source of income or the amount of actual income. Forgiveness is often known as forgiveness closely with laundering (laundering amnesty).
5. Prosecution amnesty: Forgiveness which provides for criminal offenses for taxpayers who violate the law, sanctions eliminated by paying compensation.

Director General of Taxation in 2008, giving forgiveness tax (tax amnesty), a kind of incentive for those who are willing to correct the tax returns in 2006 and earlier. However, the correction must be made during

the year 2008. This is stated in Article 37A of Act No. 28 of 2007. In the article it is mentioned that the DGT will provide a reduction or elimination of administrative sanctions in the form of interest on late payment of taxes, Likewise for Taxpayers willing to voluntarily enroll to obtain a TIN. To them will be given administrative sanctions abolition of the tax not paid or underpaid tax for the year before was obtained TIN and avoid tax audit, this policy is referred to as the sunset policy.

The goal of a sunset policy itself, in addition to increasing state revenues, also aims to increase awareness of the taxpayer is still located at a low level. The number of individual taxpayer (WPOP) in 2008, is in the range of five million people, while the number of taxpayer much smaller. While the data from the Central Bureau of Statistics, the number of the non-poor are in the range of 184 million people.

Sunset policy goal can certainly be achieved if this policy to be effective. Regarding the effectiveness of this rule, a number of sources expressed doubt.

METHODOLOGY

The focus of this study is to look at aspects of the tax remission of taxes on the Tax Office in West Java I. The process of data collection is done through secondary data collection in each office, which is in the form of reports revenue realization and acceptance of the sunset policy tax paid by the taxpayer whose jurisdiction in STO West Java I.

The collected data were tabulated to group revenue realization of sunset policy and tax revenue paid by the taxpayer. The data have been grouped the data is compared with the tax revenue target set by the Tax Office of West Java I in 2008 to see the effect of the application of the sunset policy to increase tax revenues.

RESULTS AND DISCUSSION

The results of the data collection STO West Java I are shown in Table 1 and Table 2.

Table 1.
Acceptance of the Sunset Policy Year 2008
STO West Java I

| No | Responden | Penerimaan (Rp) |
|---------------|--------------------------------|--------------------------|
| 1 | KPP Pratama Bandung Bojonagara | 23.539.545.788,00 |
| 2 | KPP Pratama Bandung Cibeunying | 20.167.210.218,00 |
| 3 | KPP Pratama Bandung Tegalega | 14.627.743.346,00 |
| 4 | KPP Pratama Bandung Karees | 14.584.133.290,00 |
| 5 | KPP Pratama Bandung Cicadas | 2.084.963.657,00 |
| 6 | KPP Pratama Cimahi | 5.144.402.750,00 |
| 7 | KPP Pratama Garut | 1.791.721.754,00 |
| 8 | KPP Pratama Tasikmalaya | 2.999.054.777,00 |
| 9 | KPP Pratama Ciamis | 770.049.135,00 |
| 10 | KPP Pratama Cianjur | 1.673.179.841 |
| 11 | KPP Pratama Sukabumi | 1.346.118.424,00 |
| 12 | KPP Pratama Purwakarta | 810.466.165,00 |
| 13 | KPP Pratama Sumedang | 1.204.677.661,00 |
| 14 | KPP Pratama Soreang | 4.039.000.000,00 |
| 15 | KPP Pratama Majalaya | 2.059.704.968,00 |
| Jumlah | | 96.841.971.774,00 |

Tabel 2.
 Tax Revenue Year 2008

| No | Responden | Penerimaan Pajak Tahun 2008 | | |
|----|--------------------------------|-----------------------------|--------------------|--------|
| | | Realisasi (Rp) | Target (Rp) | % |
| 1 | KPP Pratama Bandung Bojonagara | 330.233.134.170,00 | 312.061.730.000,00 | 105,82 |
| 2 | KPP Pratama Bandung Cibeunying | 722.031.330.996,00 | 643.156.885.806,00 | 112,26 |
| 3 | KPP Pratama Bandung Tegalega | 239.507.989.436,00 | 214.554.412.501,00 | 111,63 |
| 4 | KPP Pratama Bandung Karees | 444.570.353.291,00 | 624.365.748.276,00 | 71,20 |
| 5 | KPP Pratama Bandung Cicadas | 248.147.448.163,00 | 297.599.420.739,00 | 83,38 |
| 6 | KPP Pratama Cimahi | 423.586.897.985,00 | 382.963.040.000,00 | 110,61 |
| 7 | KPP Pratama Garut | 190.761.990.000,00 | 186.261.100.000,00 | 102,42 |
| 8 | KPP Pratama Tasikmalaya | 278.067.151.132,00 | 299.297.926.334,00 | 92,91 |
| 9 | KPP Pratama Ciamis | 170.704.433.998,00 | 164.852.381.000,00 | 103,55 |
| 10 | KPP Pratama Cianjur | 232.227.362.295,00 | 226.880.438.225,00 | 102,36 |
| 11 | KPP Pratama Sukabumi | 391.023.085.874,00 | 388.019.991.000,00 | 100,77 |
| 12 | KPP Pratama Purwakarta | 424.258.288.520,00 | 422.730.199.000,00 | 100,36 |
| 13 | KPP Pratama Sumedang | 115.299.287.556,00 | 120.258.718.533,00 | 95,88 |
| 14 | KPP Pratama Soreang | 314.964.374.870,00 | 295.167.761.391,00 | 106,71 |
| 15 | KPP Pratama Majalaya | 164.262.187.909,00 | 153.974.743.563,00 | 106,68 |

The results of the application of the sunset policy in West Java Regional Office I, showed that with the issuance of this policy is not necessarily automatically increase tax revenues. This is indicated by the still not achieving the target of tax revenue in 2008, which is 99.10%.

Doubts of various circles, that the sunset policy ineffective done to increase state revenue proved. One reason is because this policy is considered less attractive and partial. Less pulling this policy because the calculation of tax payable in the sunset policy not receive special facility rate (special rates). Chamber of Commerce requesting tax amnesty with special rate for calculating the tax, while the government provided all taxes calculated normal, only the sanctions are removed.

Regarding the partial nature of the sunset policy, involving incentives Taxpayer SPT revision agencies and private persons are only given for Income Tax (VAT). As for SPT VAT, in Article 37A is not justified for the release or removal of VAT administrative sanctions. This will make the taxpayer think it does impact the correction to its VAT liability. In addition, the application of partial policy is less precise because of the incentives it slightly, so that the space for Taxpayer obedient and something that can be extracted is also not optimal. As before, the corporate income tax or individual income tax incentive is given administrative sanctions interest, but not VAT.

In addition, the time frame for 1 (one) year given by the government in the sunset policy is not effective enough to make the goal of this terpenuhi. Hal delivered Machfud Sidik, former Director General of Taxation. In his article published in Indonesian Tax Review volume I / edition 06/2008 Presented that time frame in the sunset policy should be longer, to give time to the authorities and the public to understand the philosophical background and implication at the policy. But at the same time, Machfud also states that can not be denied if these policies will have a positive impact on state revenue, but there is a cost to be incurred because there Forgiveness. Employers also anticipates no expectation bias, so it will still be naughty. Expect sometime in the future there will be a facility that again. Then, obedient taxpayer tempted to disobey and it should be considered. Therefore, the space for tax compliance should be opened as much as possible. If all the doors open, correct taxpayer compelled to obey. There is no point in cheating, because all space is open, given the opportunity to give forgiveness. After that, law enforcement must be applied firmly and without mercy. There can be no forgiveness many times, that's the key word. Because, forgiveness repeatedly can reduce the authority of the government.

CONCLUSION

From the results of this study concluded that the application of the sunset policy has failed to increase tax revenues in the Tax Office Primary in West Java I. To overcome this problem needs to be done further research on the use of a smart strategy in the success of this tax amnesty program, thus giving benefits kenyamanan well as those who participated and cause anxiety high when not participating.

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