

The Effectiveness of Tax Amnesty in Increasing the Number of Taxpayers in the Pratama Tax Service Office Tanjung Karang Kota Bandar Lampung

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Abstract:- Tax Amnesty is an abolition of taxes that are actually owed, without being subject to tax administration sanctions and criminal sanctions in the field of taxation. The government's objective in making this Tax Amnesty policy is to repatriate the assets of taxpayers that have not been reported in the previous SPT and to restructure tax objects. Where this Tax Amnesty policy is driven by the less likely taxpayers to hide their wealth outside the territory of the Unitary State of the Republic of Indonesia. The purpose of this study was to determine how the effect of the tax amnesty program on the growth of taxpayers at the Tanjung Karang Pratama Tax Office, Bandar Lampung City, how much the increase in the tax ratio was due to the implementation of Tax Amnesty.

Keywords:- Effectiveness, Tax Amnesty, Taxpayers.

I. INTRODUCTION

National development is an activity that takes place continuously and continuously to improve the welfare of the people, both materially and spiritually. One source of national development financing comes from taxes. Taxes are used to finance development that is useful for the common good.[1]

The total national tax revenue in 2016 was Rp. 1,512 trillion and in 2017 Rp. 1,737 trillion.[2] Tax collection in the province of Lampung in the same period amounted to Rp.2.051 trillion, and Rp.2.451 trillion [3] and in Bandar Lampung City was Rp.483.3 billion and Rp.612.8 billion.[4]

The number of national taxpayers in 2015 was 32 million, in 2016 it was 36 million and in 2017 it reached 40 million.[5] The growth of Lampung Province taxpayers in 2017 was 9.4% and in 2016 it was 1.06%.[6] While the number of individual taxpayers in the city of Bandar Lampung in 2016 was 241,681 taxpayers and in 2017 there were 255,967 taxpayers.[7] The growth in the number of taxpayers has increased from 2016 to 2017.

The central government as the state administrator seeks to make a public policy (Public Policy) as an effort to continue to increase local tax revenues. One of the efforts made to increase financing income from taxes nationally is through Tax Amnesty. The government's hope for the implementation of the Tax Amnesty program with a very cheap ransom can attract Indonesian citizens to invest and divert their savings abroad.[8] In addition, the government hopes that the Tax Amnesty policy will encourage asset repatriation of up to Rp.1,000 trillion. This figure is only part of the funds of Indonesian citizens abroad which is estimated to be equivalent

to Indonesia's Gross Domestic Product (GDP), around Rp.11,400 trillion.[9]

The results of this tax revenue when viewed from the Tax Amnesty request at the Tanjung Karang Pratama Tax Service Office, Bandar Lampung City in July 2016 until November 2016 the amount of ransom was Rp. 75.6 billion and the number of taxpayers who submitted a mandatory tax payment letter of 1375 taxes.[10]

The policies carried out by the central government regarding Tax Amnesty are in addition to increasing public participation in reporting their assets as taxpayers, the Tax Amnesty program is also a form of eliminating taxes owed by taxpayers so that this program can eliminate administrative sanctions contained in the law taxation.

Tax Sanctions based on the Taxation Law recognizes two kinds of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions in the form of paying losses to the State, especially in the form of interest and increases. Meanwhile, criminal sanctions in the form of torture and suffering are the last alternative that tax officials need to do if administrative sanctions are not implemented.[11]

The abolition or amnesty of these sanctions so that taxpayers do not feel burdened by the taxes they owe, for that the government's efforts to anticipate the increase in state revenues as a source of national development and the elimination of taxes owed by government taxpayers as state administrators ease the burden of mandatory the tax payable with Tax Amnesty.

Tax amnesty is a limited time opportunity for certain groups of taxpayers to pay a certain amount and within a certain time in the form of amnesty of tax obligations (including interest and penalties) related to the previous tax period or a certain period without fear of criminal penalties. This usually ends when the authority begins an investigation of past taxes. In some cases, extending amnesty laws also impose heavier penalties on those who qualify for amnesty but do not take it.[12]

II. LITERATURE REVIEW

A. TAX REVIEW

According to tax is a state obligation and service as well as the active role of citizens and other community members to finance various state needs in the form of National

Development whose implementation is regulated in laws and regulations for the purpose of the welfare of the nation and state. According to Law No. 16 of 2009, concerning the fourth amendment to the Law and taxation procedures in article 1 paragraph 1, it reads, tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, with do not receive direct compensation and are used for the purposes of the state for the greatest prosperity of the people.

Meanwhile, according to, tax is the transfer of wealth from the people to the state treasury to finance routine expenditures and the "surplus" is used for public saving which is the main source to finance public investment. Then according taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (counter-achievements) that can be directly shown and which are used to pay general expenses. So, it can be concluded that taxes are people's contributions to the state treasury based on the law so that they can be imposed without receiving direct compensation. Taxes are levied by the authorities based on legal norms to achieve public welfare.

B. OVERVIEW OF TAX AMNESTY

Tax amnesty is a program of amnesty granted by the Government to taxpayers which includes the abolition of taxes that should be owed, the abolition of tax administration sanctions, as well as the abolition of criminal sanctions in the field of taxation on assets acquired in 2015 and previously that have not been reported in the SPT, by paying off the entire tax return. tax arrears and pay the ransom.

Tax amnesty subjects are Indonesian citizens with or without NPWP who have assets other than those reported in the Annual Tax Return (citizens whose tax payments so far have not been in accordance with real conditions). The object of the tax amnesty is the property owned by the subject of the amnesty tax, meaning that the target for the payment of the ransom is the assets both domestically and abroad.

In order for the trust in the community (Taxpayers) that has been widely given by the government to run well, besides the need to provide the best possible guidance and service, adequate supervision is also necessary so that the trust is not misused by Taxpayers to commit irregularities. of the applicable provisions. The supervision carried out by the Directorate General of Taxes is part of the enforcement so that the process and implementation of fulfilling tax obligations remains within the rules, both according to the law and its implementing regulations. Because the success of the Self Assessment system is highly dependent on the awareness and compliance of the Taxpayer.

As usual in legislation, the tax law also regulates the provisions for the imposition of sanctions. The provisions for the imposition of sanctions are intended to prevent taxpayers from being negligent, unaware and inconsistent with their tax obligations. The imposition of sanctions will at least make taxpayers aware of who has made negligence or intentional and also for other taxpayers is an early warning. It is hoped that with the implementation of administrative sanctions in taxation, taxpayers will be more motivated to fulfill their tax

obligations. Even though in the self-assessment system, taxpayers are given the trust to calculate, report and pay the amount owed, they must be honest and always adhere to the provisions of tax legislation. applicable.

III. RESEARCH METHODS

This research is a legal research using a socio-legal approach where in principle this study is a legal study using a social science methodological approach in a broad sense. The data used in this study consists of two types of data, namely primary data and secondary data.

Data were collected through inventory procedures and identification of laws and regulations, observation, and classification and systematization of legal materials according to research problems. Legal materials and data collected were reviewed for completeness (editing), then classified and systematized thematically (according to the subject matter), for further analysis where the analysis was carried out qualitatively, and then described descriptively.

IV. RESULTS

The Growth of Taxpayers at KPP Pratama Tanjung Karang, Bandar Lampung City

KPP Pratama Tanjung Karang is a government agency engaged in tax services, KPP Pratama Tanjung Karang is one of the branch offices of the Directorate General of Taxes, Ministry of Finance. Since 2002, the Directorate General of Taxes has carried out bureaucratic reform and has become a pilot agency for bureaucratic reform in providing excellent service and implementing good governance, considering the position of DGT as a very strategic agency. The task of the Tanjung Karang Pratama Tax Service Office is to carry out the main task of the Directorate General of Taxes in the DGT program's State Tax Revenue to increase the number of taxpayers' growth and the ratio of taxpayer compliance. The government in this case provides a Tax Amnesty program for all registered and unregistered taxpayers.

The results of an interview with Mira as a general officer at the Tanjung Karang Pratama Tax Service Office, the purpose of implementing Tax Amnesty is to increase the taxpayer database (Tax Base), which is expected by the participation of Taxpayers in the Tax Amnesty program, Taxpayers who previously did not perform tax payments can make payments even better (for the 2015 fiscal year and below, forgiveness is given in the form of the abolition of sanctions) both administrative and criminal sanctions.

Can Tax Amnesty increase the number of Taxpayers? Tax Amnesty can also increase the number of taxpayers but not significantly, in addition to increasing the number of taxpayers, Tax Amnesty can also increase state revenues.

Has the socialization of the Tax Amnesty program been going well and on target? Tax Amnesty socialization is carried out through mass media, electronic media, attributes such as banners, billboards, roadside advertisements and socialization at the Primary Tax Service Office until the office apparatus goes directly to the field where the taxpayers do

business to ensure that taxpayers are aware of the Sunset Policy program.

Does KPP Pratama provide a special place for applicants to submit their applications for the convenience of taxpayers? Tax Amnesty applicants in submitting their application, KPP Pratama prepares a special place for the convenience of the applicant so that taxpayer confidentiality is guaranteed and maintained.

What is the public's response to the Tax Amnesty program? When viewed from the statistical data of Taxpayers participating in the Tax Amnesty program, the number is quite large.

The Tax Amnesty policy must be implemented with a strong legal umbrella. The provision of Tax Amnesty is also not only carried out to eliminate the state's collection rights against taxpayers, but in this case Tax Amnesty is also expected to increase taxpayer compliance.

Why should you join the tax amnesty program? The Tax Amnesty Policy is a policy breakthrough driven by the

reduced possibility of hiding wealth outside the territory of the Unitary State of the Republic of Indonesia (NKRI) due to the increasing transparency of the global financial sector and the increasing intensity of information exchange between countries. The tax amnesty program policy will also not be given periodically. At least, for the next few decades, the tax amnesty policy will no longer be granted. The tax amnesty policy, in the general explanation of the Tax Amnesty Act, will be followed by other policies such as stricter law enforcement and improvements to the Law on General Provisions and Tax Procedures, the Law on Income Tax,

The success of the Tax Amnesty can be seen from the growth in the number of increases in existing taxpayers based on applications that are granted and the effectiveness of the implementation of the Tax Amnesty can also be seen from the increase in the Tax Ratio. Efforts to increase the tax ratio are indeed not easy. This requires support from various parties so that the achievement of the tax ratio target will increase based on the Compliance Ratio data. The following is data on the growth of taxpayers and the Tax Ratio of KPP Pratama Tanjung Karang:

Table 1. Number of Taxpayers and Increase in Tax Ratio from 2015 to 2020 at KPP Pratama Tanjung Karang.

	2015	2016	2017	2018	2019	2020
1. Registered WP	80,223	85,677	92,027	97,714	103,996	137,536
• Body	7,548	8,025	8,498	9,474	9,967	12,127
• Non-Employee OP	15,979	16,416	17,523	18,960	20,157	38,972
• Employee OP	56,696	61,236	66,006	69,280	73,872	86,437
2. Compliance Ratio (3: 2)	0.58	0.64	0.85	0.68	0.67	0.82
• Body	0.57	0.61	0.76	0.55	0.66	0.63
• Non-Employee OP	0.43	0.47	0.68	0.61	0.67	0.79
• Employee OP	0.6	0.66	0.87	0.71	0.67	0.85

Source: KPP Pratama Tanjung Karang.

From the description of the data above, the writer can analyze that the implementation of tax amnesty at the Tanjung Karang Pratama Tax Service Office from the level of registered taxpayers has been carried out optimally and if the authors look at the taxpayer compliance ratio in the year before the implementation of the Tax Amnesty program and one year after the implementation of Tax Amnesty experienced a decrease in the ratio in 2018.

One way to measure tax revenue can be seen from the Tax Ratio, the facts obtained based on the amount of the tax ratio in 2015 to 2017 at the Tanjung Karang Pratama Tax Office has increased but in 2018 the tax ratio has decreased, this shows the small amount of tax revenue compared to in previous years.

By looking at the tax ratio at the Tanjung Karang Pratama Tax Office, the author can make an assessment that

the Tanjung Karang KPP Pratama requires an increase in the tax ratio to accelerate the rate of economic growth.

According to Soerjono Soekanto's theory, the effectiveness of a law is determined by 5 (five) factors, namely:[13]

1. Legal Factor

Law functions for justice, certainty and benefit. In the practice of administering law in the field there are times when there is a conflict between legal certainty and justice. Legal certainty is concrete in nature, while justice is abstract so that when a judge decides a case by applying the law only then sometimes the value of justice is not achieved.

2. Law Enforcement Factor

The functioning of the law, the mentality or personality of law enforcement officers plays an important role, if the regulations are good, but the quality of the officers is not

good, there will be problems. So far, there is a strong tendency among the public to interpret the law as an officer or law enforcer, meaning that the law is identified with the real behavior of officers or law enforcers.

3. Factor of facilities or facilities that support law enforcement

Factors supporting facilities or facilities include software and hardware. According to Soerjono Soekanto, law enforcers cannot work properly if they are not equipped with proportional vehicles and communication tools.

4. Society Factor

Law enforcers come from the community with the aim of achieving peace in society. Every citizen or group has more or less legal awareness.

5. Cultural Factor

Culture basically includes the values that underlie the applicable law, which values are abstract conceptions of what is considered good (so that it is obeyed) and what is considered bad (so that it is avoided).

Based on the theory put forward by Soerjono Soekanto above, it can be analyzed that the effectiveness of Tax Amnesty in increasing the number of taxpayers at the Tanjung Karang Pratama Tax Office, Bandar Lampung City is influenced by several factors, namely:

1. Legal Factors, Law Number 11 of 2016 concerning Tax Amnesty as the legality of the government to socialize about tax amnesty so that the validity of the implementation is guaranteed by law so that people do not have to worry about submitting their application so that their fear of tax sanctions in the form of crime is not to be feared anymore.
2. Law Enforcement Factors, Law Number 11 Year 2016 concerning Tax Amnesty does not regulate law enforcement if the taxpayer does not participate in the program. So that in terms of law enforcement there is no law enforcement during the Tax Amnesty program.

However, after the amnesty took place, the government through the implementation guidelines (juklak) of Government Regulation of the Republic of Indonesia Number 36 of 2017 issued on 6 September 2017 regulates that taxpayers who do not participate in the tax amnesty program and those who participate in the tax amnesty program remain in compliance to be aware of their obligations to pay. which the operational guidelines apply to all taxpayers.

3. Factory facilities or facilities that support law enforcement, Tax Amnesty applicants in submitting their application, KPP Pratama prepares a special place for the convenience of the applicant so that taxpayer confidentiality is guaranteed and maintained. This is also in order to maintain the trust of taxpayers to the DGT and confidentiality is guaranteed. In Article 21 paragraph 2 of Law Number 11 of 2016 concerning Tax Amnesty (tax amnesty) it is stated that the Minister, Deputy Minister, Ministry of Finance employees and other parties related to the implementation of tax amnesty , is prohibited from leaking and disseminating, and or notifying data and information that is known and notified by the taxpayer to other parties.
4. Community Factors, as seen from the statistical data above that taxpayers are increasing every year, it shows that public participation in the tax amnesty program implemented by the government increases the level of taxpayer compliance every year compared to 2015 before the tax amnesty program.

The Effectiveness of the Tax Amnesty Program at the Tanjung Karang Primary Tax Service Office, Bandar Lampung City

For implementation at the Tanjung Karang Pratama Tax Service Office from period I starting in July 2016 to period III, however, the identity of Taxpayers who participate in Tax Amnesty is kept secret. The following data on the number of taxpayers who applied for Tax Amnesty from Period I to Period III can be seen from the data below:

Table 2. Number of Taxpayers who applied for Tax Amnesty, and it was granted in 2016 to 2017 at KPP Pratama Tanjung Karang.

YEAR/MONTH	Tax Amnesty Taxpayers
2016	1.783
July	1
August	52
September	957
October	135
November	139
December	499
2017	1.231
January	114
February	137
March	980
Grand Total	3.014

Source: KPP Pratama Tanjung Karang.

If the author looks at the data above and compares it with the data on the number of taxpayers in the previous data and tax ratio compliance, that the tax amnesty implemented at

the Tanjung Karang Pratama Tax Service Office that both officers have made maximum efforts to have a tax amnesty program are expected to increase the amount taxpayers as

well as helping national economic growth. Related to the government's policy in the form of the implementation of Tax Amnesty, the government provides an opportunity for Taxpayers to correct the deficiency of past tax obligations with all principal payments and exempt from all fines, interest, and fiscal criminal sanctions (taxcrime).

Especially in the first month based on Table. 3 the tax amnesty has not run optimally, it can be seen from the applications submitted only amounting to 1 (one) with the number 1 being certainly not in accordance with the number of taxpayers in 2016, while in the following month the number of applications submitted experienced an increase, especially in the first period in the last month, the surge in the number of applications was very large compared to the previous month.

Taxpayers who participate in the Tax Amnesty program in addition to receiving tax amnesty in the form of the abolition of tax sanctions, taxpayers participating in the tax amnesty program are also guaranteed confidentiality under the tax amnesty law. The tax amnesty can be implemented properly because of the active role of concerned taxpayers and the good cooperation of the Tanjung Karang tax office. in accordance with the principles and objectives of the tax amnesty policy in accordance with the tax amnesty Law Number 11 of 2016 Article 2, the implementation of the tax amnesty is based on the principles of legal certainty, justice, expediency, and the national interest. Although the implementation of tax effectiveness in Indonesia still has several problems. First, taxpayer compliance is still low.

The level of taxpayer compliance (tax coverage) plays an important role in the success of the government in determining the amount of revenue from the tax sector. The increase in the number of taxpayers is not directly proportional to the increase in the amount of tax revenue. However, the increase in the realization of tax compliance has a positive impact on the targets set. Ratio Taxpayer compliance in Indonesia is still relatively low when compared to the ratio in developed countries. Many factors cause the low ratio, including the low level of public awareness in carrying out tax deposit and reporting obligations, the minimum number of tax authorities or tax examiners, and so on.[14]

Taxpayers have good moral obligations, so taxpayers will tend to behave honestly and obey the rules that have been given so that this has an impact on taxpayer compliance in participating in the tax amnesty. Moral obligation is that every person certainly has individual norms in carrying out everything, such as ethics and principles of life. Taxpayers will tend to be influenced or motivated by pressure or the influence of the surrounding environment (friends, family, tax consultants, tax officers, print media), so that the higher the subjective norm, the higher the taxpayer who follows the tax amnesty and vice versa when the subjective norm is low, the taxpayer who follows the tax amnesty is also lower.

The following data on the amount of State Revenue deposited with the Tax Amnesty deposit code at KPP Pratama Tanjung Karang from Period I to Period III can be seen from the data below:

Table 3. State Revenues deposited with the Tax Amnesty deposit code 2016 to 2017 at the Tanjung Karang KPP Pratama.

TAHUN/BULAN	Jumlah Penerimaan Tax Amnesty
2016	83.936.201.200
July	55.022.908
August	4.199.425.104
September	68.161.780.177
October	1.324.039.998
November	2.279.120.079
December	7.916.812.934
2017	18.737.880.088
January	760.458.223
February	1.341.681.982
March	16.628.288.854
April	7.451.029
Grand Total	102.674.081.288

Source: KPP Pratama Tanjung Karang.

The results of the above state revenues can be seen that the implementation of the tax amnesty in 2016 was able to increase state revenues in the taxation sector. The success of this tax amnesty program is due to various parties, both from the community and the Indonesian House of Representatives as a legislative body by issuing a legal umbrella as a clear basis and purpose in implementing the tax amnesty program. Implementation of tax amnesty. The implementation of tax

amnesty can also increase the acquisition of funds, especially the return of citizens' funds stored abroad (recovery assets).

The results of the state revenue at the Tanjung Karang Pratama tax service office that the tax amnesty program carried out by the government in 2016 to March 2017 is an effort to optimize the tax function where tax is a function of budgetair where tax amnesty is able to in a short time increase state revenue from the tax sector.

Then related to the factors that affect the effectiveness of the law in administering the tax amnesty, Lawrence M. Friedman's "legal system" theory can be used which states that the components of the legal system include 3 (three) elements, namely:

- a) The substance of the law (substance rule of the law), which includes all written and unwritten rules, both material law and formal law.
- b) Legal structure (structure of the law), the structure includes the container or form of the system which, for example, covers the arrangement of formal legal institutions, the law between these institutions, their rights and obligations.
- c) Legal culture (legal culture), legal culture (system) basically includes the values that underlie the applicable law, values which are abstract conceptions of what is considered good (until adopted) and what is considered bad (so avoided). These values are usually a pair of values that reflect two extreme conditions that must be harmonized.[15]

V. CONCLUSION

1. The growth in the number of taxpayers at the Tanjung Karang Pratama Tax Service Office, Bandar Lampung city when viewed from statistical data from 2015 to 2020, both corporate, non-employee and employees each year has increased significantly, this is due to the influence of the Tax amnesty program which It is hoped that the government will make registered and unregistered taxpayers submit their assets without thinking about applicable tax sanctions in order to increase taxpayer compliance so that they participate in increasing state revenues as a support for national economic stability
2. The legal basis for the next tax amnesty program must have binding legal force, which if taxpayers do not follow or report their assets when the Tax Amnesty program is running, the government in this case the Directorate General of Taxes (DGT) must be more active in providing repressive measures against the taxpayer. taxes that do not comply with the regulations that have been made.

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