

Kajian atas formulasi Sunset Policy melalui kebijakan pengurangan atau penghapusan sanksi administrasi berupa bunga

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Abstrak

Indonesian tax ratio shows that government revenue from tax is not imposed optimally yet. So that, government enacts a policy called tax amnesty. Tax amnesty is administrative tool to get some revenue and induce compliance. If government can make an appropriate program of amnesty, compliance and the revenue from tax can be increased. In its contrast, tax amnesty can reduce the compliance and the revenue if there's no law enforcement. In 2008, Indonesian government enacted an amnesty called remitted or reduced interest penalty policy. This policy, just like the other amnesty program, offers some incentives to taxpayer. The incentives are such as remitted interest penalty and prosecution.

At the one side, this policy can cause some interest penalty loss, because of its remitted. But in the other side, it can motivate taxpayers to make some disclosure of their return. Government must have some justification to implement the policy. Besides that, this policy must have some targets that government wants to achieve. Those things make researcher interested in this topic. This research used both the qualitative and quantitative approach called mixed approach. Researcher conducts ten in depth interviews. The aims of the research are to understand the government's justification in making the remitted or reduced interest penalty; knowing the government's targets from the implementation of this policy; and to analyze whether this policy is a good tax policy using good tax policy criterion by Schlesinger.

The results of this research are government has some justification in making the remitted or reduced policy which are the failure in making tax amnesty constitution in the past; as a starting point for a new administrative reform; motivate taxpayers to disclose their obligation properly; the aim of raising revenue; the aim of broadening tax base; the aim of raising voluntarily compliance. The targets that government wants to achieve are broadening tax base; reducing enforcement costs; raising revenue in short term and long term; stimulating investment; reconciliation; easier calculation that make easier evaluation; increasing tax compliance. This policy is a good tax policy according to Schlesinger's criterion of a good tax policy.