

Implementation of Tax Amnesty and Its Impact on Indonesia Economics

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Abstract

In order to increase state revenues from the State Budget sector, one of the government policy is the Tax Amnesty policy, which has been implemented from July 2016 to March 2017. The purpose of this Tax Amnesty is that the government exempts Tax Payer to pay all tax penalties related to delays or did not want to pay taxes. One of the positive impacts of tax amnesty policy is the increasing revenues of State Budget in 2016, which can be seen from the receipt of ransom from tax amnesty which reached Rp.107 trillion. The object of this assessment is to describe the implementation of tax amnesty and its impact on Indonesia economics, with the method of study used descriptive analysis method. Implementantion of tax amnesty impact on the increasing resilience of national economic, the flow of tax amnesty funds flowing into the state trasury fund and further strengthen the economy. Mental improvement of Indonesian citizen, which means to fix all the things that are not good that exist in the soul of the people of Indonesia one of them the behavior of disobedient tax pay. Provide opportunities to investors and big companies that will invest into the infrastructure sector. In addition, facilitate entrepreneurs in the development of SMEs. Minister of Finance Sri Mulyani is also wary of the policy's negative impact on economic growth this year.

Keywords: Tax; Tax Amnesty

1. Introduction

The country's revenues have always improved from year to year, but the opportunities for future improvement in the future are wide open because the poten-

tial has not been optimally explored. To explore state revenues from the tax sector, real efforts are needed, and implemented in the form of government policies, which can be either intensification or extensification of taxation. Tax intensification in the form of increase in the Tax Payer amount or increase in the tax revenue itself. Meanwhile, Extensification can be an extension of tax object that has not been explored.

To pursue tax revenues, it is necessary to support a stable socioeconomic political situation, so that people can also voluntarily pay their taxes. The government is expected to be able to reconsider taxation policies that can attract public interest to Tax Payer such as sunset policy, one of them in the form of "tax amnesty". This policy is expected to increase the number of tax subjects and tax objects. Tax subjects can be in the form of additional Tax Payer, while from the tax object return of funds abroad.

Indonesia had applied tax amnesty in 1984. But the implementation is still not effective because Tax Payer less respond and not followed by reform of tax administration system as a whole. In addition, the role of the tax sector in the State Budget system is still functioning as a complement only because the state revenue is dominated by the oil and gas export sector, so the government does not seek more serious.

At present, tax revenue is a dominant source of acceptance in the State Government of Indonesia's Government structure. As a form of taxation reform one of the agenda is to apply Tax Amnesty. When the implementation of Law Number 28 Year 2007 as the amendment of Law No. 6 of 1983 on General Provisions and Procedures of Taxation (UU KUP) was enacted, many paid attention to those provisions, especially in Article 37A. This policy is a mini-version of the tax amnesty program that many businesses demand. Although not yet able to satisfy all parties but the policy which is better known by the name of Sunset Policy has caused relief for many parties. Since Sunset Policy Program implemented in 2008 has succeeded to increase the number of new NPWP (tax payer identification number) about 5 million NPWP, increase of 804.814 annual Tax Return and increase of income tax of Rp7,46 trillion. Number of NPWP of private persons 15.07 million, NPWP treasurer 447,000, and NPWP legal entities 1.63 million. So the total is 17.16 million (DGT data, 2010 quarter 1).

In practice, the implementation of taxation in Indonesia still has several problems. First, Tax Payer compliance is still low. Secondly, the power of the Directorate General of Taxation (DGT) is still too large because it includes executive, legislative and judicial functions at the same time causing injustice in serving the Tax Payer right which has decreased the compliance level of Tax Payer. Third, it is still low trust to the tax authorities and berbelitnya tax rules. (Niftakul Isnaini, 2017).

2. Framework and Empirical Studies

Tax Concept

One attempt to realize the independence of a nation or the State in development financing is exploring sources of funds from the domestic taxes. Taxes are used to finance the construction that is useful to the common interest.

According to Law No. 28 of 2007 on General Provisions and Procedures of Taxation, Article 1 verse (1), states that "Taxes are a mandatory contribution to the state owed by private persons or entities that are enforceable under the Act/law, by not getting rewards directly and used for the purposes of the state for the welfare of the people. "

(a) Tax Function

Tax function according to Mardiasmo (2016:1), namely:

- Function of Acceptance (Budgetair), which is a tax as a source of funds for the government to finance expenditures-expenditures. For example, the inclusion of taxes in the budget is as domestic revenues (APBD).
- Function of Regulate (regulerend), which is a tax as a means to organize or carry out government policy in social and economic fields. For example: the high taxes levied on liquor, to reduce the consumption of liquor. Similarly, luxury goods, is to reduce consumptive lifestyles.

(b) The principle of Tax Collection

To achieve tax purposes need to uphold the principles of voting in choosing alternatives are levied, so that there is a tax harmony with the objectives and principles is needed again is an understanding of the specific tax treatment. The principles of taxation, as proposed by Adam Smith in his book *An inquiry the nature of cause the wealth of nations* states that taxation should be based on:

- **Equality**
Taxation must be fair and equitable, which is a tax imposed on an individual who should be proportional to the ability to pay taxes or ability to pay and in accordance with the benefits received. Fair Tax payer means that any donated money for government spending is proportional to the interests and benefits requested.
- **Certainty**
Taxation is not determined arbitrarily. Therefore, the Tax payer must know clearly and certainly the amount of tax due, when it must be paid, as well as the payment deadline.
- **Convenience**
When is the taxpayer should have to pay taxes in accordance with moments that did not complicate the taxpayer as an example when the taxpayer earning. This collecting system is called *Pay as you earn*.
- **Economy**
Economically, the cost of collection and compliance of tax liabilities for the taxpayer is expected minimum, as well as the burden borne by the taxpayer.

The principle of fairness in taxation law and in terms of implementation must be adhered to, even if justice is very relative.

Tax Compliance

According to Chaizi Nasucha (2005: 43) Compliance taxation is "a fulfillment of tax obligations to do taxpayer through a notification letter (Tax Return), a completion report arrears and report progress payment or deposit taxes owed." Safri Nurmantu (2006: 148), defines tax compliance is "a state where the taxpayer fulfill all tax obligations and running the right of taxation".

Tax compliance proposed by Norman D. Nowak as "a climate" awareness of compliance and fulfillment of tax obligations is reflected in the situation (Devano, 2006: 110) as follows:

- a. Taxpayer understanding or trying to understand all the provisions of tax legislation. Filling out tax forms completely and clearly.
- b. Calculating the amount of tax payable correctly.
- c. Pay taxes owed on time.

Based on the Minister of Finance (MOF) Decree Number. 544 /MOF.04 / 2000, tax payer be included in the category of taxpayer obedient if it meets the following criteria

- a. On time submitting a notice to all types of taxes in the last two years.
- b. Do not have tax arrears for all types of taxes, unless it has obtained permission for installment or delay the payment of taxes
- c. Never been committed for a criminal offense in the field of taxation within the last ten years
- d. In the last two fiscal years the books of account referred to in Article 28 of the Law *General Provisions and Procedures of Taxation* (KUP) and in terms of the taxpayer never inspection, correction on the final examination for each type of tax due at most 5%.
- e. Taxpayer that its financial statements for the last two years audited by a public accountant with an unqualified opinion or an opinion with the exception of the whole does not affect the income tax. Audit report must be prepared in the form of a long (long form report) which present a reconciliation of the commercial and fiscal income. In terms of tax payer whose financial statements are not audited by public accountants are required to meet the provisions of letters a, b, c, and d above.

Based on the above understanding, compliance contains the following elements:

1. The knowledge and understanding of the subject of the tax on the tax object.
2. The attitude of the subjects agreed.
3. The existence of deeds action consistent with the knowledge and attitudes that have been held

According to Nurmantu Safri (2005: 148) the compliance of tax payer can be divided into two, namely the formal tax compliance and tax compliance material.

a. Formal compliance

Formal compliance is a state where the tax payer is formally meet tax obligations in accordance with the provisions of the tax laws. For instance, registration Taxpayer Identification Number, the inaugural Taxable Firms, or exceeding the time of filing (Tax Return).

b. Material compliance

Circumstances where the taxpayer meets all the material provisions of the tax, which according to the contents and spirit of tax laws.

Compliance taxpayer is the taxpayer who dutifully set by the Directorate General of Taxation as a tax payer who meets certain criteria defined in the Regulation of the Minister of Finance (MOF) Decree 192/MOF.03/2007 on criteria for the taxpayer can be given a preliminary return of overpaid taxes.

Tax Amnesty

According to Law no. 11 of 2016 concerning Tax Amnesty, Article 1, states that Tax Amnesty is the abolition of taxes that should be payable, not subject to Administration Charge and criminal sanctions in the field of taxation, by disclosing the Property and paying the Atonement as provided for in this Law.

Meanwhile, Tax Payer is an individual or entity that has the right and obligation of taxation in accordance with the provisions of legislation in the field of taxation. Designated Bank is a commercial bank designated by the Minister to receive a deposit of state revenue and under this Act is appointed to receive the deposit of Ransom and / or funds transferred into the territory of the Unitary State of the Republic of Indonesia in the implementation of Tax Amnesty.

Tax Amnesty is based on the principle (Article 2 of Law No.11 of 2016):

- a. legal certainty;
- b. justice;
- c. Expediency; and
- d. National interests.

Meanwhile, the purpose of Tax Amnesty is:

- a. Accelerate growth and restructuring of the economy through the transfer of assets, which among other things will have an impact on increasing domestic liquidity, improving rupiah exchange rate, decreasing interest rates, and increasing investment;
- b. Encourage tax reform to a more equitable taxation system and a more valid, comprehensive, and integrated tax database extension; and
- c. Increase tax revenues, which will be used for development financing.

According to Article 3 of Law No.11.tahun 2016 on Tax Amnesty that every Tax Payer is entitled to a Tax Amnesty. Tax Amnesty is given to the Tax Payer through the disclosure of the Property held in the Statement Letter.

As for which is exempt from the provisions, namely Tax Payer is:

- a. The investigation and the investigation file has been declared complete by the Prosecutor;
- b. In the judicial process; or
- c. Serving a criminal sentence,

For Criminal Acts in the Taxation Sector.

Amnesty Tax includes forgiveness of tax obligations up to the end of Fiscal Year, which has not yet been fully completed by Tax Payer. The tax obligations consist of obligations:

- a. Income tax; and
- b. Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

3. Methodology and Data

The object of this assessment is to describe the implementation of tax amnesty and its impact on Indonesia economics.

The method of study used by the author is descriptive method of analysis, which is the method that addresses the existing problem solving in the present, with the aim of describing, explaining and analyzing the present situation, as proposed by Moh Nazir (2006: 63): Descriptive method is a method in analyzing a group of people, an object, a set of conditions, a system of thought or a class of events in the present. The purpose of this descriptive research is to make description, picture or painting in a systematic, factual and accurate about facts, properties and relationships between selected phenomena.

The study used is descriptive method of analysis, because it was done to get a clear picture of a problem, then analyze it to get a conclusion.

The data collection in this study is done by indirect research to obtain secondary data through literature study. To obtain the necessary data and information, the author uses data collection methods in several ways, namely:

1. Documentary Research
Namely collection of data by searching for documentation in accordance with the object is being analyzed to obtain secondary data.
2. Library Research
The author conducts research conducted based on theories contained in the books, the manuscripts related to the problem under investigation.

4. Discussion on Empirical Results

The government's amnesty tax program has been running since July 2016 and ended on March 31, 2017. As a result, according to the Director General of Taxation, based on the Statement of Treasury total assets reported by the taxpayers reached Rp.4.855 trillion, consisting of the declaration of domestic property Rp.3.676 Trillion and the declaration of foreign property reached Rp.1.031 trillion. While the withdrawal of funds from abroad (repatriation) reached Rp.147 trillion. State revenue from the tax amnesty program reached Rp.135

trillion, consisting of Rp.114 trillion ransom, payment of Rp.1.75 trillion, and Rp.18.6 trillion in arrears. The total ransom consists of non-MSM private persons amounting to Rp.91.1 trillion, and private individuals of UMKM amounting to Rp.7.73 trillion. Then, the ransom money from non-MSMEs Rp.14, 6 trillion, and non-MSME body Rp.656 billion. Director General of Taxation said, participants amnesty tax until Friday (31/3/2017) at 23.00 to 956 thousand WP. (Liputan6.com, Jakarta)

Tax amnesty does not merely eliminate the right to collect Tax Payer but more importantly it is to improve attitude and behavior, so hopefully there will be an increase of state revenue in the future. Implementation of tax amnesty policy will be optimal and effective compared to previous policy as long as all stakeholders involved have a strong commitment in order to reform the taxation system.

The implications of the tax amnesty policy will have an impact on the increase of state revenues from the tax sector in the year of implementation of the program. To get pardon, Tax Payer must pay some ransom. In addition, future state revenues will also increase in line with increased compliance with Tax Payer. According to the Minister of Finance, the results of the tax amnesty program are expected to increase the tax ratio in the medium term through increased compliance of Tax Payer, as well as the expansion of more valid, comprehensive, and integrated taxation databases (Diposkan oleh: Jan 4, 2017).

State revenue until March 31, 2017 based on State Budget realization amounted to Rp 295.1 trillion. This figure reaches 16.9 percent of the target of State Budget 2017. Minister of Finance, Sri Mulyani said the state revenue of the first quarter of 2017 is more positive than the same period last year which recorded Rp.247, 5 trillion or 13.9 percent of the target in State Budget 2016.

Furthermore, in terms of expenditure up to March 31, 2017 reached Rp.400 trillion or 19.2 percent of the budget allocation in the State Budget 2017. This number has increased compared to the same period last year amounting to Rp.390.9 trillion. Furthermore, central government expenditures, especially the Ministries / Institutions until March 31, 2017 were recorded at Rp.92.4 trillion or 12.1 percent and an increase over the same period last year of Rp.82.7 trillion. While non-ministerial/institutional spending until the end of March 2017 reached Rp.112 trillion, an increase over the same period last year of Rp.110 trillion. Fund transfers to regions in the first 3 months of 2017 reached Rp.195.2 trillion or 25.5 percent of the target. The State Budget deficit as of March 31, 2017 was recorded at Rp.104.99 trillion or 0.77 percent of Gross Domestic Product (GDP). If compared to the same period last year, this number decreased. In the same period last year, the State Budget deficit was recorded at Rp.143.4 trillion, or 1.13 percent of GDP. (Kumparan, Monday April 17, 2017 - 17:34)

According to Niftakul Isnaini (2017), SWOT analysis of Implementation of Amnesty Tax can be seen as follows

a. Strength

Resources owned by current tax apparatus are sufficient to support the application of tax amnesty. Similarly, other supporting infrastructure. Recorded the current employee of Directorate General of Taxes amounted to

32,000 people, so if the current Tax Payer amounted to 20 million people means the ratio is 1: 625. And in the future, it needs additional addition considering Tax Payer every year has an increasing trend.

b. Weakness

Tax amnesty was implemented in 1964 through Presidential Decision No. RI. 5 of 1964 on the Amnesty Tax Regulation which was followed by Presidential Decree no. 26 of 1984 on Tax Amnesty jo. Minister of Finance Decree No. 345/MOF.04/1984 on Implementation of Amnesty Tax jo. Minister of Finance Decree No. 966/MOF.04/1983 Concerning Factors for Income Tax Calculation. But the effectiveness of the implementation of tax amnesty is still low, this effectiveness is measured by the low participation of tax amnesty participants. Reform and arrangement of taxation system continues to be done with potential improvement, intensification and extensification, information technology development, human resource improvement and supervision. Ideally tax amnesty is done only once.

c. Opportunity

This program is expected to increase funds into Indonesia, which is stored abroad. Immediately apply tax amnesty, funds that have been parked abroad can return to the homeland. The potential of flowing funds is estimated to range from US \$ 20-40 billion or equivalent to Rp.360 trillion. (Kadin data, 2009) The funds are held in a number of banks in Singapore and Australia.

Tax amnesty can positively affect the money market in Indonesia Stock Exchange. If this policy is implemented then it has the potential to add new issuers because companies do not have to worry about the tax problems that have passed. If the tax amnesty program is successfully implemented then the government has several advantages, among others, can concentrate or focus on efforts to eradicate corruption. Likewise with the implementation of tax amnesty the asset recovery is easier because there is no need to investigate, investigate, prosecute and other legal process to take corruptor assets.

d. Threat

One of the challenges faced by the Directorate General of Taxation (DGT), among others, continues to develop international cooperative relationships with institutions of other countries and international financial institutions to be able to exchange data and information taxation.

In order to increase cooperation in the field of taxation, the Directorate General of Taxation (DGT) and the Organization for Economic Co-operation and Development (OECD) on January 25, 2017 has updated the Memorandum of Understanding signed by the Director General of Taxation, Ken Dwijugastead, and Director of The Center for Tax Policy and Administration of OECD, Pascal Saint-Amans. Through this renewal of cooperation, the Directorate General of Taxation and OECD is committed to improving taxation capacity in various fields including double taxation avoidance agreements, transfer pricing determinations,

multinational corporations and SMEs checks, exchange of information to prevent and overcome tax evasion by placing wealth abroad, Criminal acts of taxation, taxation and displacement of high-income individuals, taxation of immovable property, tax incentives, taxation of SMEs and the informal sector, and micro tax simulation model. The renewal and enhancement of this cooperation will be very beneficial for Indonesia in particular in enhancing the capacity of DGT employees in tackling international issues in taxation such as tax breaks by multinationals through the Base Erosion Profit Shifting scheme. The end result is the less room for the non-compliant Tax Payer to avoid taxes fraudulently.

Some irregularities in the DGT such as "Gayus Case" resulted in the overthrow of Tax Payer's opinion to boycott tax payments by tax avoidance). The number of problems that arise related to tax amnesty so that the rules become increasingly complex therefore required clear rules that do not cause different perceptions as well as various interests.

Voluntary compliance will increase after the tax amnesty program. This policy will have an impact on the improvement of the taxation system as a whole and will even accelerate economic growth and restructuring through the transfer of property. Conversely, if this policy is not executed consistently then the realization will cause various impacts such as the emergence of views of injustice for Tax Payer who had been obedient to the obligations of taxation, and very vulnerable to abuse so that the need for supervision from the Director General of Taxation. (Yasin, 2017).

At the end of 2016, Sri Mulyani formed a tax reform team with Minister of Finance Decree (MOF) Number 885/MOF.03/2016 on Formation of Tax Reform Team. This team aims to build an authoritative taxation institution capable of performing the task of collecting state revenues and increasing the trust of Tax Payer to tax institutions, one of them through the improvement of business process interaction between Tax Payer and institutions in the implementation of taxation rights and obligations.

Business process interaction between Tax Payer and DGT must provide convenience to Tax Payer in fulfillment of the implementation of Tax Payer's rights and obligations. DGT should be able to package the quality of service becomes easier, simple, effective, current, and affordable for Tax Payer.

To meet the demands of tax reform related to the ease of business process and service quality improvement, the Tax Reform Team has produced several performance achievements in the first quarter of 2017 including 8 (eight) innovations, among others:

- 1) E-billing support, ie billing system integration with billing system, including notification of payment due and notification through outbound call.
- 2) Virtual assistant and live chat, which features a question and answer service in tax.go.id website that connects with the call center Kring Pajak.
- 3) Launch of E-Form 1770 and 1770S, which is an Electronic Return Form (Tax Return) form file with extension .xpdf which is present as a solution to the problem of e-filing. E-filing only accommodates the 1770S and 1770SS Annual

Tax Returns. E-Form can be downloaded and filled offline, once it has been uploaded online using the Form Viewer application.

- 4) Prepopulated Tax Return Personal Employee Payer Tax. Sometimes a Personal Payer Tax Payer Employees procrastinate charging and reporting Annual Tax Returns as they have not received any evidence of deductions from employers. Prepopulated Tax Return OP This employee becomes a solution, because the Personal Tax Payer Employees do not have to wait for proof of piece received from the employer, but it already appears in e-form or e-filing.
- 5) Launch of mobile tax unit (MTU), ie non-structural organizational unit for offsite services. The extent of the working area of each Tax Office (KPP) and the limited transportation facilities sometimes make the Tax Payer find it difficult to come to the KPP and exercise its rights and obligations. MTU is a solution to provide convenience for Tax Payer located far from KPP.
- 6) Micro KPP Piloting in Service Offices, Extension, and Tax Consultation (KP2KP). This KPP Mikro is KP2KP sense of KPP, giving more service than KP2KP in general. There are additional functions of consultation and data processing, supervision, extensification, and counseling, as well as supporting sub-projects
- 7) E-Bukpot or electronic tax deduction that facilitates data administration as well as input for prepopulated Tax Return.
- 8) Launch of Platform Kartini, a platform that incorporates Tax Payer Identification Number (NPWP) with other identity cards. On Friday, March 31, 2017, DGT has launched prototype Card Indonesia 1 (Kartin1) or read Kartini. This card is a multifunction card that unites the personal identity of Tax Payer with its various links. This will greatly facilitate other agencies that need information about Tax Payer tax compliance and also very helpful for the Tax Payer in receiving public services.

The changes that occur are dynamic, not static. What has been achieved now will continue to be evaluated and developed so as to further improve the quality of service to the Tax Payer. DGT continues to strive to be the best public institution that provides optimal satisfaction to Tax Payer.

5. Conclusion

Based on the discussion, it can be concluded that the implementation of tax amnesty policy can run optimally in accordance with the provisions of its implementation as well as the participation of all parties related to the government either through DGT or Tax Payer even the public in general. This policy should be followed by a firm law enforcement law, then in the long term tax amnesty will be beneficial in increasing investment and can provide an increase in state revenue by increasing the tax base.

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