

ABSTRACT

HARRY BUDI ARTONO; NPM; 16730148, Implementation of the Tax Amnesty Policy To Support State Financial Revenues. This dissertation is under the guidance of Prof. Dr.H. Faisal Santiago, SH, MM, as Advisor and Dr.H. Azis Budianto, SH. MS as Co.Advisor.

National development that aimed to improve people's welfare requires a substantial development budget. One of the efforts to realize development is to explore sources of funds originating from taxes, and implemented in the form of government policies. Tax amnesty is an alternative to collecting state revenues. The problem; Why does the government carry out tax amnesty legal policies to support the country's financial income for the welfare of the people's? How is the imposition of legal tax amnesty policy on the community in supporting the state's financial income?

Research methodology through normative and empirical research. The results of his research; The tax amnesty policy can obtain the benefits of obtaining funds, especially the return of funds deposited abroad. Extensive efforts in the form of expanding the tax object have not been explored so that the community can voluntarily pay the tax. The tax amnesty policy is expected to increase the subject of taxes and tax objects. The tax subject can be the return of funds that are abroad, while the tax object is in the form of an increase in the number of taxpayers.

Since the implementation of tax amnesty which based on Law Number 11 of 2016, valid for Jui 2016 and ending March 31 2017, the results of the implementation of tax amnesty by declaration, the implementation of tax amnesty participation can be declared successful, exceeding 20% and the planned declaration of 4,000 trillion rupiah, achievement of almost 4,800 trillion rupiahs The indications of success based on the findings of the author are four aspects First, the high public interest in this program, Second, the amount of funds reported, Thirdly, these figures show that many WPs are mainly involved in hiding assets so they are undetected by the tax system in Indonesia. Fourth, the lack of funds originating and the declaration of foreign assets and repatriation shows that the main objective of the tax amnesty program to attract Indonesian citizens' funds abroad is not well achieved. Recommended namely; First, structuring tax regulations through a revision of the tax law package. Second, improve the tax administration system. Third, law enforcement and improvement of the tax justice system.

Keywords: Tax Amnesty Policy