

ABSTRACT

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LEGAL EFFECTS OF ACT NUMBER 11 YEAR 2016 CONCERNING TAX AMNESTY TOWARDS THE TAXPAYERS'S LEVEL OF COMPLIANCE IN THE SPECIAL REGION OF YOGYAKARTA

(xi+105 pages+5 attachments)

Keywords: Tax amnesty, Taxpayers's Obedience, Tax Regulations, Tax Crimes, Tax Revenue.

This study was aimed to knowing the application of Act Number 11 Year 2016 Concerning Tax Amnesty and the effects of the application of this Act in Special Region of Yogyakarta. This was a qualitative research that use normative-empiric study that analyze the influence of the Act on taxpayers's compliance and obedience. The data sources in this research was from taxpayers's financial data and interview result from the person in charge who implemented the Act that gathered from Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta (Regional Tax Office). The results of this study showed that the effect and the application of Act Number 11 Year 2016 Concerning Tax Amnesty brought impacts like economic growth, the escalation of taxpayers's awareness and obedience, the reduction of tax crimes such as tax evasion and tax avoidance, and the escalation of tax revenue in Special Region of Yogyakarta. The application of the newest Act which is Act Number 11 Year Concerning Tax Amnesty. is considered successful because it has reached 88% (eighty-eight percent) of the target to be achieved by the government, compared to the tax amnesty program held in previous years, namely in 1964, 1984, and 2008. This Act is considered more effective than previous policies because it increases the public's desire to participate in this policy especially for taxpayers who's avoiding to pay their taxes regularly because this policy provides many benefits for them.

Reference: 21 (2002-2018)