ABSTRACT

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JUDICIAL REVIEW OF TAX AMNESTY POLICY IN
INDONESIA (STUDY COMPARATIVE WITH SOUTH AFRICA)

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Tax is one among other state revenue resources. Generally, tax is a mandatory contribution to the state owed by taxpayers whom are forced by the law constitution and to not get rewarded directly and used for the purposes of the state for the welfare of the people. The fact that the level of compliance of taxpayers in paying taxes is not high and the practice of tax evasion cause the release of Tax Amnesty Act No. 11 of 2016 and the execution of Minister Finance Regulation No. 118/PMK.03/2016. This policy provides the opportunity for taxpayers to declare their wealth properly. In addition to increase the tax base and repatriation, tax amnesty also aims to prepare in facing the Automatic Exchange of Information (AEOI). This form of cooperation will enable the possibility of the tax evaders being detected as a result of the exchange of tax information between countries. Tax amnesty does not only exist in Indonesia. Many countries have also implemented a policy of tax amnesty with a variety of success stories and failures. One of the countries that have successfully implemented the tax amnesty policy is South Africa by using the pull and push strategy. In addition to its success, South Africa is also a developing country that is still doing development in the country, same as Indonesia. Therefore, this research takes a comparative study with South Africa.

References: 29 (1982-2016)

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