

## **ABSTRACT**

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### **JURIDICAL ANALYSIS FOR GIVING TAX AMNESTY ACCORDING TO APPLICABLE LAW**

(x + 70 pages)

Tax can be considered as one major source of a country's revenue, which it's used for funding the development of the country and funding the state budget. Self-assessment is the tax system that been used in Indonesia, in which the tax collection was done by determining the amount of tax payable themselves by considering the rights and duties that fully given to the tax payer while concerning the honesty and transparency within the society, however, the level of obedience within the tax payer is very low. There are problems arose during the past years, as Indonesia has recently experience slower economic growth rate which impact to the decreasing of tax revenue and decreasing the availability of liquidity inside the country that it's really important to stimulate Indonesia's growth rate. Therefore, the government come out with their new policy called "Tax amnesty" which intended to fulfill the needs of tax revenue that always increase by doing the repatriation of fund which reside outside the country and bring it back to be re-invested. Practically, the 'win-win' solution' of tax amnesty was made not only for the interests of the country, but also for the benefits for society. The application of tax amnesty can be considered as effective only if there is a legal certainty and justice for the taxpayer that has been doing the repatriation. Also a concrete law enforcement post tax amnesty must be enacted. Therefore, by joining tax amnesty program, is for the growth of our country and tax compliance will be more obidient in the future.

Keywords : Tax Amnesty, Economic Growth, Tax Avoidance.

References: 20 (1999-2016)