

## ABSTRAK

*Program pengampunan pajak di Indonesia berdasarkan Undang-Undang Nomor 11 Tahun 2016 berakhir pada pertengahan tahun 2017, namun Pasal 18 ayat (1) dan ayat (3) yang termasuk dalam kaitannya dengan pengungkapan harta yang belum diungkapkan kepada Wajib Pajak yang telah mengikuti program perpajakan masih aktif sampai sekarang. Tesis ini mencoba menganalisa hal tersebut dari aspek keadilan hukum.*

*Metode penelitian yang digunakan adalah studi literatur dan empiris melalui studi pustaka dan melakukan perbandingan dengan program pengampunan pajak di beberapa negara lain. Analisa lebih lanjut menunjukkan bahwa terdapat perlakuan yang tidak setara antara wajib pajak peserta program amnesti pajak dan wajib pajak yang tidak mengikuti program amnesti pajak. Ketimpangan tersebut berasal dari sanksi administrasi tambahan yang dapat dikenakan kepada wajib pajak program amnesti pajak jika ada aset yang belum ditemukan. Adanya uan nequal treatment yang juga tercermin dari berakhirnya pengenaan sanksi jika dibandingkan dengan wajib pajak yang tidak mengikuti program perpajakan. Secara teoritis program pengampunan pajak baru dilaksanakan untuk memenuhi aspek keadilan vertikal, namun belum mencerminkan aspek keadilan horizontal dan keadilan distributif.*

*Key Words: Tax Amnesty, Legal Justice, Tax Justice,*

## ABSTRACT

*The tax amnesty program in Indonesia based on Law No. 11 of 2016 ended in the middle of 2017, but Article 18 paragraph (1) and paragraph (3) which are included in connection with the disclosure of assets that have not been disclosed for taxpayers who have participated in the tax program are still active until now. This thesis tries to analyze this matter from the aspect of legal justice.*

*The research method used is a literature and empirical study through the literature and makes comparisons with tax amnesty programs in several other countries. Further analysis shows that there is unequal treatment between taxpayers participating in the tax amnesty program and taxpayers not participating in the program. The inequality is from additional administrative sanctions that can be imposed on taxpayers of the tax amnesty program if there are assets that have not been found. There is unequal treatment which is also reflected in the expiry of the imposition of sanctions when compared to taxpayers who do not participate in the tax program. Theoretically, the tax amnesty program has only been implemented to fulfill aspects of vertical justice, but it does not yet reflect aspects of horizontal justice and distributive justice.*

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