TAX AMENDMENT LEGAL POLICY TO SUPPORT STATE FINANCIAL INCOME

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ABSTRACT
Public advancement that means to further develop individuals' government assistance requires a huge improvement spending plan. One of the endeavors to acknowledge improvement is to investigate wellsprings of assets that come from charges and are executed as government approaches. Charge absolution is an option in contrast to gathering state income. The issue; For what reason does the public authority complete an expense pardon lawful strategy to help state monetary pay for the government assistance of individuals? How is the execution of the duty absolution legitimate strategy to the local area in supporting state monetary pay for the government assistance of individuals? Research strategy through standardizing and exact exploration. The outcomes charge absolution strategy can profit from getting reserves, particularly the arrival of assets kept abroad. Endeavors to extend the expense object up until this point have not been sought after so that individuals can willfully cover their assessments. The duty pardon strategy is supposed to increment both assessment subjects and expense objects. The object of the assessment can be as the arrival of assets living abroad, while the expense subject can be as an expansion in the quantity of citizens. Since the execution of the assessment reprieve, the aftereffects of the duty pardon statement, the execution of the expense absolution interest can be pronounced fruitful. There are four signs of progress in view of the creator's discoveries. In the first place, the high open interest in this program. Second, the quantity of assets announced. Third, this figure shows that numerous citizens, particularly confidential people (business visionaries) are engaged with concealing resources so as not to be identified by the duty framework in Indonesia. Fourth, the low degree of assets beginning from unfamiliar resource statements and bringing home shows that the fundamental target of the assessment acquittal program to pull out assets from Indonesian residents abroad has not been accomplished as expected.

Keywords: Tax Amnesty, Policy

INTRODUCTION
In Indonesia, the constitution, namely the 1945 Constitution, is implied and stated for administrators and sovereign governments, who are obliged to make, implement, and enforce legal provisions in the form of legislation and implementing regulations. Authoritative change remembers the creation of regulation for the setting of endeavors to increment state funds from the duty area as a component of the request for state life. In the field of state funds connected with tax collection, progressive legal changes incorporate Regulation Number 17 of 2003 concerning State Money and Regulation Number 11 of 2016 concerning Expense Pardon.

The enactment of the law is a manifestation of the will of the law as a guide in the administration of the state to meet development needs in the context of realizing the welfare of the people for the state, namely a just and prosperous society. Therefore, the state's dependence is powerful on the tax sector is a form of people's participation in their position as taxpayers.
Tax amnesty is part of legal politics and government strategies, to increase state revenue through the tax sector which should be the obligation of tax subjects on tax objects that have not been deposited or have not been paid to the state treasury. Purportedly, the low pay from the expense area, until 2015 was brought about by the not exactly ideal execution of HR, which was joined by low duty consistence in Indonesia. People or elements that have abundance gotten from tax avoidance or avoidance will really bend over backward to stow away or store their abundance both at home as well as abroad.

Saving finances in the country to stay away from charges is likewise indistinguishable from the presence of underground financial exercises (Underground Economy/Shadow Economy) in light of the fact that the underground economy is essential for monetary action that is purposely concealed to try not to make good on charges. Subsequently, the thought emerged to re-force neglected charges from underground monetary exercises through an extraordinary program, to be specific the arrangement of an Expense Pardon strategy.

One of the obligations of the state to understand the government assistance of the local area is through public improvement which expects to succeed all Indonesian individuals similarly, and decently and requires enormous subsidizing obtained from charge incomes. To meet the rising state income from charges, public mindfulness and consistence is required by improving every accessible asset. The issue in this paper, for what reason is the public authority executing an expense reprieve legitimate strategy to help state monetary pay for the government assistance of individuals. How is the execution of the expense absolution lawful strategy to the local area in supporting state monetary pay for the government assistance of individuals?

RESEARCH METHOD

The thought of decency has a multifaceted nuance, where the distinctions between each other are unclear or microscopic. Equity is one of the objectives of the law. The reason for the law isn't just equity yet in addition legitimate sureness and convenience. Regulation is just a method while the objective is equity. The pith of this perspective on equity is the allowing of equivalent privileges yet not fairness

RESULT AND DISCUSSION

General Foundation of Tax Amnesty Legal Policy

One of the endeavors to understand an expansion in income for improvement is to investigate wellsprings of assets beginning from inside the nation, to be specific expenses. Monetarily, charge assortment is state income that is utilized to work on individuals' lives.

Extensification endeavors can be through growing duty protests that poor person been investigated up to this point. To seek after charge incomes, it is important to help what is happening, so that individuals can likewise intentionally cover their duties.

Moreover, one of the arrangements that should be considered is the allowing of expense reprieve or assessment pardon. This approach is supposed to increment charge subjects and expense objects. The duty subject can be as the arrival of assets dwelling abroad, while as far as the expense object as an expansion in the quantity of citizens.

Right now, as a type of duty change, one of its representatives is carrying out Expense Reprieve. At the point when we take a gander at the institution of Regulation No. 28 of 2007 Revisions to Regulation No. 6 of 1983 concerning General Arrangements and Expense Methodology (UU KUP) were ordered, many focused on these arrangements, particularly in Article 37A where the strategy is a small variant of the much-mentioned charge pardon program among organizations.
By and by, the execution of tax assessment in Indonesia actually has a few issues. In the first place, citizen consistence is still low. Second, the force of the Directorate General of Duties is still too enormous on the grounds that it incorporates leader, regulative, and legal capabilities simultaneously, causing foul play in serving the privileges of citizens which diminishes the degree of citizen consistence. Third, there is still low confidence in charge authorities and convoluted tax collection rules.

Of the various alternative sources of development financing, the role of tax revenue is now increasingly important. Depositing funds abroad is triggered by the existence of more profitable facilities provided by other countries for parties who have wealth received or obtained from activities to avoid taxation. Thus, there are still many potential taxes that have not been explored, including those related to funds and assets stored abroad.

**Government Tax Amnesty Law Policy**

Improvements to the tax system include; Expansion of the taxation database, tax transparency, tax reconciliation, public response, and the burden of state finances.

1. **Expansion of the tax database.**
   The duty absolution program will actually want to draw in citizens to report their resources appropriately. The new information got from the assessment reprieve program will be regulated in the data set of the Directorate General of Duties so it can add to the tax collection data set to build the adequacy of oversight later on.

2. **Tax Transparency**
   One of the motivations behind charge reprieve is to make a fresh start, eradicating previous oversights in the expense domain. It will urge citizens to be more open in detailing their resources and the pay they procure. Also, the Directorate General of Charges is urged to be more straightforward in deciding the genuine assessment commitments of citizens.

3. **Tax reconciliation**
   The Preamble to the 1945 Constitution of the Republic of Indonesia mandates that the reason for the foundation of the Public authority of the Territory of Indonesia is to safeguard the whole Indonesian country and the whole country of Indonesia and to advance public government assistance, teach the country’s life, and take part in executing world request in light of autonomy, everlasting harmony, and civil rights. Subsequently, it’s anything but a misrepresentation on the off chance that essential strategies in the field of tax collection, including Duty Reprieve, can logically be utilized as a mechanism for social change or even expense compromise.

4. **Community response**
   The tax amnesty program forgives mistakes made by taxpayers, this can cause injustice to other taxpayers who have previously been honest and obedient in reporting their tax obligations.

5. **State Finance Burden**
   The financing of additional systems and equipment for administering taxpayer files participating in the tax amnesty program is the responsibility of the state.

**Tax Amnesty Model**

One type of pardoning program that is known and carried out in a few nations and can be utilized as a kind of perspective is an absolution program known as the Seaward Deliberate Exposure Program (OVDP). The program gives Duty Reprieve more changed configurations to increment charge straightforwardness. By partaking in this program, Citizens get a lower
charge rate office as well as the disposal of managerial authorizations by uncovering resources situated at home and abroad.

OVDP can be deciphered as a program to increment charge income in a brief time frame and at an effective expense and to change the degree of duty consistence for a superior long haul. OVDP depends on the familiarity with citizens, the two gatherings of individual citizens and business elements, to deliberately report every one of their resources abroad and pay all their assessment obligation commitments accurately.

In the ongoing setting of Indonesia, a duty reprieve conspiracy that contains components of lessening assents and pardon for charge wrongdoings might be the ideal decision. It is on the grounds that, first and foremost, political protection from the expense absolution program can be classified as very low and is likewise joined by deep rooted political security. Furthermore, second, the degree of public help for charge acquittal is likewise very enormous. It is connected with public mindfulness about the significance of assessment income in advancing pay conveyance and supporting monetary development, and working on individuals' expectations for everyday comforts by funding wellbeing, schooling, and other sponsored programs funded from charge incomes.

**Principles related to Tax Amnesty**

1. Resident principle
   Imposition of tax based on the residence or domicile of the Taxpayer.

2. Source principle
   The method of tax collection depends on the source of the tax object.

3. The nationality principle
   The principle of nationality is a principle that adheres to the way of collecting taxes associated with the nationality of a country.

**The enactment of Law Number 11 of 2016 concerning Tax Amnesty**

The Expense Absolution Strategy is completed by surrendering the state's on the whole correct to gather burdens that ought to be owed. In this manner, it is just regular that the Citizen is expected to pay the Reclamation Cash for the Expense Acquittal he got. In the system of carrying out this Regulation, receipts of Recovery Cash are treated as Annual Expense receipts in the State Income and Use Financial plan

**Tax Amnesty Law Policy**

The legitimate reason for charge acquittal approaches in Indonesia is Regulation Number 11 of 2016 concerning Assessment Absolution which is substantial from July 1, 2016 to Walk 31, 2017.

**Implementation of tax amnesty in Indonesia in 2016**

The execution of the expense pardon in Indonesia in 2016 to understand the duty absolution strategy has the approach targets expressed in Article 2 of Regulation Number 11 of 2016 concerning Assessment Reprieve, specifically:

1. repatriation of property to accelerate economic growth;
2. encourage tax reform toward a more just taxation system;
3. expansion of a more valid, comprehensive, and integrated tax database to improve tax compliance in the future;
4. increase tax revenue for development financing

Asset repatriation is one of the goals and benchmarks of the tax amnesty policy because Law Number 11 of 2016 mandates that the tax amnesty policy must be able to encourage fund owners not only to declare assets that have not been reported but also to repatriate their funds to Indonesia to increase development liquidity.
Policing the authorization of Regulation Number 11 of 2016 concerning Duty Reprieve, the public authority has given Unofficial law (PP) Number 36 of 2017 concerning the Burden of Personal Expense on Specific Wages as Net Resources Treated or Considered as Pay. PP 36 of 2017 controls the burden of definite personal duty (PPh) on specific pay as net resources that are dealt with or considered as pay to carry out the arrangements of Article 13 and Article 18 of the Expense Reprieve Regulation.

The reason for the planning of PP 36 of 2017 is to give comfort, effortlessness, lawful sureness, and equity for citizens, with the goal that later on there will be equivalent treatment between the individuals who pay burdens sincerely and the people who don't pay genuinely. It applies to the two citizens who have taken part in the assessment pardon program, and citizens who have not taken an interest in charge acquittal. The issuance of this PP is supposed to increment citizen consistence.

**How to do Tax Amnesty**

The procedure for implementing a tax amnesty is as follows

1. Disclosure of all assets that have not been reported in the Annual Income Tax Return by submitting a Declaration of Assets and its attachments containing information related to assets, debts, and net assets, as well as the calculation and payment of the ransom signed by the Taxpayer himself for Individuals or by the highest leader of business entity/ proxy for Business Entities;
2. Pay the Ransom
3. The application of a modern tax administration system will have the consequence of a fundamental change, both regarding the organizational structure and the paradigm of service to taxpayers. This new organizational structure is relatively leaner, and the span of control is shorter so the KPP Madya is easier to handle inspections

**CONCLUSION**

Since the implementation of the tax amnesty based on Law Number 11 of 2016, starting July 1, 2016, and ending March 31, 2017, this gap has been exploited by Indonesian citizens by acknowledging that the assets are domestic declaration assets. The tax amnesty policy to support state financial income for the welfare of the people can be concluded that; The tax amnesty program is a government policy order to obtain benefits from obtaining funds from taxpayers, especially the return of funds deposited abroad.

Extensification endeavors can be through growing duty protests that poor person been investigated up to this point. The expense reprieve strategy, or duty pardon, is a strategy to increment charge subjects and expense objects, including the arrival of assets living abroad, while the duty subject side is through expanding the quantity of citizens. As a type of expense change, one of the Indonesian Government's plans is carrying out Duty Pardon.

Execution of Duty Acquittal Regulation Arrangements for the Local area in Supporting State Monetary Pay for Individuals' Government assistance. The signs of its prosperity are that; The main period of the duty acquittal program has finished effectively. The markers incorporate; First, the high public interest in using the program to obtain tax amnesty. Second, the number of reported funds, especially asset declarations prove that the state can obtain an overview of potential taxpayers as potential tax revenues. Third, it shows that many taxpayers, especially individuals (entrepreneurs) who are involved in hiding their assets, have not yet been detected by the tax system in Indonesia. Fourth, the low level of funds originating from foreign asset declarations and repatriation shows that the main objective of the tax amnesty program to attract funds from Indonesian citizens (WNI) abroad has not been achieved properly
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