

An Analysis of Implementation Tax Amnesty towards Tax Ratio National at Pratama Tax Offices Serpong and Pondok Aren, Indonesia

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Abstract. This study will analyze the growth of tax amnesty and tax ratio's in national and regional areas. The tax ratio's point is used to measure the optimization of tax administration capacity in a country to collect tax revenue in a country and the Gross Domestic Product (GDP), the accumulated value-added or the entire population's income. The importance of this analysis is conducted to find out the growth of tax ratios before and after-tax amnesty policies nationally and specifically at Pratama Tax-Offices Serpong and Pondok Aren and a comparison of growth in national tax ratios and both of Pratama Tax Offices. The type of research is quantitative descriptive. Through an interview, data collection is used to find out matters related to Tax Amnesty through Pratama Tax Offices Serpong and Pondok Aren, then observation and documentation technique also used. The following results are obtained: implementation of the tax amnesty program can increase the national tax ratio on average (2016-2017) and partially (2017); implementation of the tax amnesty program can increase the regional tax ratio on average (2016-2017) and partially (2016 and 2017).

Key words: tax amnesty, tax ratio's, gross domestic product.

Introduction

Tax Amnesty is a policy in the field of taxation, which is a tool in dealing with tax evasion with a usually one-time opportunity for tax depositors or taxpayers who have been in arrears in tax obligations (Alm, 2009: 236; Sabnita, 2019: 37). Until the latest 2015 fiscal year in Indonesia, the Government stipulates the Tax Amnesty Policy with the Parliament approval. This policy provides forgiveness for mistakes that have been committed by taxpayers in carrying out their tax obligations in the areas of Income Tax (PPh), Value Added Tax on Goods and Services (PPN), and Luxury Sales Tax (PPnBM) (PwC Indonesia, 2016: 1). Taxpayers who with their own awareness admit mistakes will be forgiven for tax obligations as long as they meet the predetermined requirements.

Basically, tax revenue is influenced by tax rates, the number of taxpayers, and the tax base. The higher the tax rate, the higher the tax revenue is expected. And the more individuals who have incomes exceeding Non-Taxable Income (PTKP, in Indonesia), it is expected that the higher the tax revenue (Prasetyo, 2016: 8). According to the elucidation Act of Income Tax Republic of Indonesia Number 36 of 2008 about Income-Tax, PTKP formula is made, the formula for tax revenue is as follows:

$$P = t \times w \times p = t \times b,$$

where P is tax revenue, t = tax rate, w = number of taxpayers, p = income as the tax base and b = tax base (JDIH Kementerian Keuangan, 2008). The number of taxpayers and the tax base is one unit (and is termed the tax base), so if the number of taxpayers is large but has income below PTKP, then the taxpayer's existence is useless because

they do not have the ability to pay taxes in the context of tax amnesty. Tax Amnesty Policy aims to increase tax revenue, increase the tax database and increase the tax ratio, so to see the impact on the tax ratio, it is necessary to observe and analyze the conditions (Ragimun, 2011: 2), especially before and after the period of the Tax Amnesty policy in 2016.

The phenomenon related to tax amnesty programs that occur in several countries (such as India, South Africa, Argentina, France, Colombia, and Ireland) shows that only France and Argentina have failed to implement their tax amnesty program (Santoso and Setiawan, 2009: 112). As for the tax amnesty program implemented in Indonesia (1964, 1984, 2008, and 2015), only in 1964 was considered unsuccessful (Insan and Maghijn, 2018: 247). The emergence of this tax amnesty policy (especially the 2016 Tax Amnesty) is inseparable from the condition of national economic growth in recent years, which has tended to experience a slowdown, which has an impact on lowering tax revenues, and has also reduced the availability of domestic liquidity which is very much needed to increase Indonesia's economic growth. On the other hand, many Indonesian citizens' assets are placed outside the territory of the unitary state of the Republic of Indonesia (NKRI), both in liquid and non-liquid form, which should be used to increase domestic liquidity, which can boost national economic growth (Insan and Maghijn, 2018).

Based on the Act of Income Tax Republic of Indonesia Number 11 of 2016 about Tax Amnesty, the tax arrears that are a problem for some of the assets outside the territory of the Republic of Indonesia have not been reported by the owner of the Asset in their Annual Income Tax Return so that there are tax consequences that may arise if a comparison is made with the assets that have been reported in the SPT PPh concerned, and this is one of the factors that cause the owners of these assets to feel hesitant to bring back or transfer their assets and to invest in economic activities in Indonesia (Siahaan, 2017: 71). Therefore, it is necessary to implement special steps and policy breakthroughs to encourage the transfer of assets into the Republic of Indonesia territory while providing security guarantees for Indonesian citizens who wish to transfer and disclose their assets in the form of Tax Amnesty (JDIH Kementerian Keuangan, 2016). Meanwhile, this Tax Amnesty policy aims to accelerate economic growth and restructure through the transfer of assets, impacting increasing domestic liquidity, improving the IDR exchange rate, lowering interest rates, and increasing investment, besides expanding the tax database. Simplifying services for current systems and databases to perform data exchange activities, path selection, logging, and monitoring service management and linking with SOA concepts is essential in developing service interface designs, business models with semantic models, and system implementation (Husain and Budiyanara, 2020: 53). Good system implementation will have an impact on the ability to generate profits through investment, the tendency to grant credit funds according to the economic sectors is considered, and the dynamics of loans issued according to maturities are analyzed (Syniuta, 2018: 1). Tax amnesty can encourage tax reform towards more justice and an expansion taxation system that is more valid, comprehensive, and integrated and can increase tax revenue becomes the primary source of domestic product.

The tax ratio is the ratio between the tax revenue collected by a country, and the Gross Domestic Product (GDP), the accumulated value-added or the income of the entire population. The tax ratio figure is used to measure the optimization of tax administration capacity in a country to collect tax revenue in a country. The tax administration capacity, in this case, is the taxation system in a country which consists of policies (such as laws and derivative regulations), personnel (tax officers), and instruments (such as the use of technology to facilitate the fulfillment of tax obligations and facilitate supervision)

(Prasetyo, 2016: 2). The components of tax revenue in Indonesia include central tax revenue, Oil and Gas Non-Tax State Revenue (PNBP), and General Mining PNBP. Local taxes are not a component of calculating the tax ratio (Ministry of Finance Republic of Indonesia, 2019).

Gross Domestic Product (GDP) is the value of goods and services produced in that country in a certain year or the value of goods and services in a country produced by the production factors of that citizen and the foreign country. Meanwhile, Gross National Product (GNP) or the foreign term GNP is a concept that has the same meaning as GDP but estimates slightly different types of income. Thus it can be formulated that $GDP = PNB - PFN$ from LN, where GDP is the Product. Gross Domestic Product, PNB is the Gross National Product, and PFN from LN is the net factor income from abroad or the income from production factors received from abroad minus the income from the production factors paid abroad. The results of research on PAD, DAU, DAK, and DOK on GRDP.

One important indicator to determine the economic conditions in an area in a certain period is the Gross Regional Domestic Product (GRDP) data both at current prices and at constant prices. GRDP is basically the added value produced by all units in a particular area or is the final (net) total value of goods or services produced by an economic unit (Nur'aeni and Suratno, 2015: 32). A study on the relationship between tax amnesty and tax ratios has been carried out (Ikhsan and Amir, 2016), who stated that in 2010-2014 the income of PPh and VAT dominated with the percentage reaching 48 percent, and 34 percent respectively and the average tax ratio was around 11 percent - 12 percent. The effect of tax revenue before and after-tax amnesty from (Januri and Hanum, 2018) study at Pratama Tax Offices Medan Belawan, this can be seen from the increase in tax revenue before tax amnesty, while after-tax amnesty tends to decrease.

Table 1 is a recapitulation of data from Serpong and Pondok Aren Pratama Tax Offices, and Bappeda, South Tangerang.

Table 1. Net Revenue based Tax Category Years 2015-2018

Years	Tax Categories					Amount
	Income Tax from Non-Oil and Gas (in Million, IDR)	Value-Added and Luxury Sales Tax (in Million, IDR)	Tax Deductible and Import Declaration (in Million, IDR)	Oil Income Tax (in Million, IDR)	Land & Building Tax, Land And Building Title Transfer Duty (in Million, IDR)	
2015	1,211.287	808.526	44.801	2.333	0	2.066.947
2016	1,571.292	710.354	47.650	3.061	0	2.332.357
2017	1.503.769	969.044	46.605	1.241	0	2.525.659
2018	1.736.214	1.233.274	41.905	2.277	0	3.013.670

Source: Data Processed by Author's (2020)

Based on Table 1 above, the increase of net revenue period of 2015-2018 since the implementation of tax amnesty have a positive impact, especially in Pratama Tax Offices in Serpong and Pondok Aren. Tax amnesty needs to design planning that puts the program as a part of larger tax reform, convince people that the program is a one-time opportunity, maintain the fairness and equity, invest more money in publication, and consider the timing (Sabnita, 2019: 45). Therefore, further research is important to study

with involve a focus on Pratama Tax Offices the district to know the effectiveness of tax-amnesty implementation in more depth.

This study will formulate a growth model of tax ratio and tax amnesty in a Pratama Tax Offices area. The importance of this analysis is conducted to find out the growth of tax ratios before and after-tax amnesty policies nationally and specifically at Pratama Tax-Offices Serpong and Pondok Aren and a comparison of growth in national tax ratios and both of Pratama Tax Offices.

Theoretical Framework and Research Paradigms

The government has taken various ways to increase tax revenue, one of which is by strengthening tax regulations through reform of tax laws carried out by the government and the Parliament. On the other hand, taxpayers do not always carry out their obligations correctly (OECD, 2013: 2). One of them is in terms of reporting income and assets owned by taxpayers. In terms of taxation laws and regulations, there are strict sanctions that may be imposed on taxpayers who do not carry out their obligations properly, both administrative and criminal sanctions (JDIH Kementerian Keuangan, 2008). However, the application of sanctions alone cannot be used as a measure of the success of tax collection, because the awareness of voluntary tax compliance is the key to the success of tax collection. For this reason, if there are mistakes, the public hopes that they can be given relief or even eliminated from the tax sanctions that will be imposed on them. In Indonesia's history of taxation, efforts to provide for the elimination of sanctions for taxpayers have actually been regulated in the taxation law. Generally, the condition is that as long as the tax principle is the obligation to be paid by the taxpayer, administrative sanctions will be eliminated. Reduced administrative sanctions are generally given individually with a written application and strict conditions. It is just that the application of Tax Amnesty is carried out within a limited period of time and is adjusted to the community's conditions at a certain period.

This tax amnesty policy is very appropriate when analyzed using the Economic Analysis of Law (EAoL) theory. In this theory, Ronald H. Coase introduced the concept of EAoL in the 1960s, who wrote articles on Social Costs (The Problem of Social Cost) and Guido Calabresi, which discussed Unlawful Actions (torts). Economic analysis is applied systematically to legal problems that have nothing to do with economic problems. This approach later became a theory in Law after Richard Posner published the book "Economic Analysis of Law" in 1986. Richard Posner emphasized that economic principles must be included in the formation of legislation. EAoL is the most important method in all aspects of law and its implementation in modern society. Any law that would create costs greater than benefits to society would be considered inefficient. Inefficiency in any statutory regulation or policy is unfair and, as a result, results in injustice for society (Conboy and Adji, 2015). Robert Coorter dan Thomas Ulen state three fundamental concepts, namely maximization, equilibrium, and efficiency (Najib, 2018: 94), two basic concepts i.e. maximization and efficiency, will be used as a knife to analyze the tax amnesty policy concerning the tax ratio in this study.

The benefit of the tax ratio is to know approximately how large the portion of tax in the national economy (Ikhsan and Amir, 2016: 196). Actually, the tax ratio can be seen from two sides. First, the tax ratio shows the government's ability to collect tax revenue. The higher the tax revenue of a country, the greater the tax ratio. Second, the tax ratio can be seen as a measure of the tax burden. The logic is that apart from being seen as the total market value of goods and services produced by a country in one year, GDP can also be seen as the total income of all people in an economy, so the higher the tax ratio,

the higher the people's income that goes into Tax revenue (Ikhsan and Amir, 2016: 197).

The tax ratio level is influenced by factors (which tend to be macro in nature) such as tax rates, the level of per capita income, and the level of optimization of good governance. Also, it is influenced by factors that tend to be micro (such as the level of trust or trust of citizens in the government, the level of compliance or compliance of taxpayers, the ease of paying taxes by taxpayers, coordination between agencies to support the Government's efforts to collect taxes. As well as common perceptions between tax officials and taxpayers through programs such as outreach (BKF Kemenkeu RI, 2019).

The tax ratio is the ratio between the amount of realized tax revenue and the amount of Gross Domestic Product with the following formula: Tax Ratio = Total tax revenue in year t / Total GDP in year (Hidayat and Amachi, 2013: 4). The regional or regional tax ratio model, it is formulated as follows: $TR / Y = \alpha + \beta Y_p$, where, TR = tax and retribution revenue, Y = Gross Regional Domestic Product (GRDP), TR / Y = tax ratio, Y_p = per capita income, alpha, beta = are parameters (Tahir, 2004: 291). Gross Regional Domestic Product (GRDP) is defined as the amount of added value generated from all units of effort in an area or the number of all final goods and costs of all economic units of an area. The level of GRDP can describe regional economic growth (Bank Indonesia, 2014: 85). In calculating Gross National Income (GNI), the value of goods and services calculated in national income is only the goods and services produced by production factors owned by citizens of the country whose national income is calculated. Therefore, the production factors owned by the citizens of a country are found in the country itself and abroad; the production value realized by the production factors used abroad is also calculated in GNI. On the other hand, in GNI, the production, which is realized by production factors owned by residents or other state companies used in the country, is not calculated. Thus it can be formulated that $GDP = GNI - PFN$ from foreign, where GDP is Gross Domestic Product, PNB is Gross National Product, and PFN from the foreign country is net factor income from abroad or income from production factors received from abroad minus income from production factors paid out a country (Kneebone, 1995-2012).

Paradigm thinking is derived through a method. The method is a framework for carrying out an action or a frame of mind to formulate an idea that is directed and related to the aims and objectives so that the research method can be interpreted as a framework for conducting research, or it can be said as a research method or technique (Pandoyo and Sofyan, 2018: 143). The model is actually somewhat subtle in size that is meant to reflect reality (Supranto and Limakrisna, 2019: 31). Furthermore, the model is constructed through specific parameters with certain boundaries measured in form, structure, content, quantity, and meaning (Husain, 2019). The conceptual model describes the relationship between the factors that have been identified and is significant for understanding the research problem (Supranto and Limakrisna: 31). The research model in this study is to analyze how tax amnesty policies can maximize state revenue to increase economic growth, which at that time is constrained by the number of taxpayers who do not report all their assets in SPT PPh to pay taxes according to the calculation stipulated in the taxation law, with the threat of sanctions. administrative and/or criminal, but this method requires a lot of energy, costs, and a long time because generally everyone tends to avoid taxes.

Tax amnesty policies must consider the costs and benefits, or according to the efficient concept (get the results with the lowest possible cost), therefore tax amnesty policies can be analyzed based on the concept of efficiency, taking into account the cost and benefits. After being analyzed through the concept of maximization and efficiency,

the next step is to analyze whether this tax amnesty policy can increase the tax ratio both nationally and regionally.

Based on the background, theoretical framework, and the research paradigms above, the research model is formed as follows (Fig. 1):

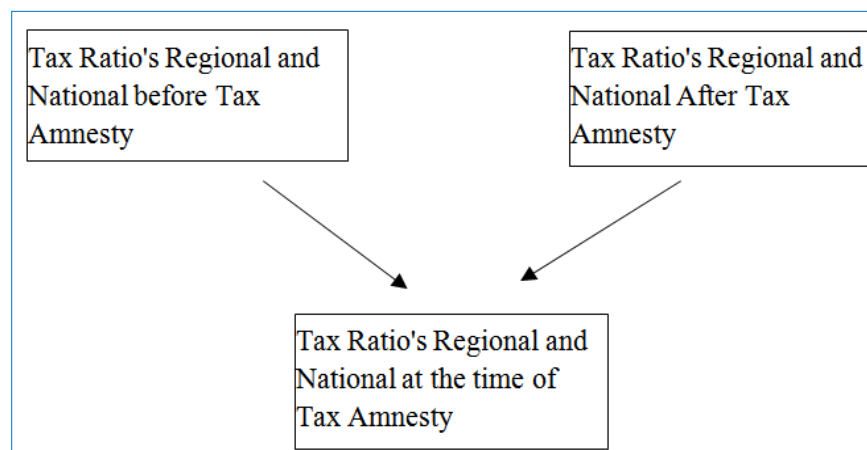


Fig 1. Research Model. *Source:* Construted by Author's (2020)

To answer the research purpose, the following alternative hypothesis is formulated:

- H1 The Implementation of Tax Amnesty National increases the National Tax Ratio
- H2 The Implementation of Tax Amnesty Regional increases the National Tax Ratio

Methodology

This research went through several stages, including collecting data on the number of taxpayers, tax revenue, and gross domestic product nationally in the period before and after the 2016-2017 tax amnesty policy and then calculating the tax ratio. Furthermore, the same steps are carried out regionally (for the Pratama Tax Offices Serpong and Pondok Aren working areas). Then compare the results between national and regional to find out how the growth of the tax ratio both nationally and regionally after the tax amnesty policy.

This study takes a qualitative descriptive approach based on constructivism, which assumes that reality is plural, interactive, and an exchange of social experiences interpreted by each individual. Qualitative research does not use mathematical, statistical, or computer models or research in which the researcher does not use numbers to collect data and interpret the results (Pandoyo and Sofyan, 2018: 103) Furthermore, one type of research is quantitative descriptive research, which is a study that aims to explain existing phenomena by using numbers to explain individual or group characteristics and the goal is limited to describing the characteristics of something as it is (Pandoyo and Sofyan, 2018: 103). The data used is quantitative, namely data in Total Tax Revenues nationally from each of Pratama Tax Offices Serpong and Pondok Aren. Total Gross Domestic Product nationally and from the South Tangerang Bappeda Office as a tool to measure tax amnesty and tax ratios.

Data collection techniques in this study are:

- 1) this interview technique is used to find out matters related to Tax Amnesty through Pratama Tax Offices Serpong and Pondok Aren;
- 2) Observation;
- 3) Documentation, namely, in this case, the legislation tax amnesty, Tax Amnesty, tax revenue realization data, and the number of taxpayers at Pratama Tax Office Serpong

and Pondok Aren, as well as files related to the Tax Amnesty Program and other gross domestic product.

Results and Discussion

Descriptive of Statistics

Table 2. Analysis of Comparative Tax Revenue based on National and Regional Category, and also GRDP Years 2014-2017

Description	Amount in Years (in Billion IDR)			
	2014	2015	2016	2017
National Tax Revenue	1.146.866	1.240.419	1.284.970	1.773.937
χ (Mean)	1.193.642,5		1.529.453,5	
Regional Tax Revenue	3.779	4.831	6.084	7.065
χ (Mean)	4.305		6.574,5	
Gross Regional Domestic Products (GRDP)	50.074	56.237	61.301	67.981
<i>Source: Data Processed (2020)</i>				

Table 2 above shows the lowest national tax revenue during the study period (2014-2017) as before the tax amnesty period is IDR1.146.866 in billion, i.e., occurred in 2014. While the lowest national tax revenue after the tax amnesty period is IDR1.284.970 billion occurred in 2016. Before the tax amnesty period, the highest national tax revenue is IDR1.240.419 billion, i.e., occurred in 2015. While the highest national tax revenue after the tax amnesty period is IDR1.773.937 billion occurred in 2017. The mean of national tax revenue as before the tax amnesty period is IDR1.193.642,5 in billion (2014-2015). While the mean of national tax revenue after the tax amnesty period is IDR1.529.453,5 billion (2016-2017). Based on this data, the average value increase is quite significant between the period of before and after-tax amnesty implementation i.s. 21.96 percent.

The lowest regional tax revenue (Pratama Tax Offices Serpong and Pondok Aren, which are the research subjects) during the study period (2014-2017) as before the tax amnesty period is IDR3.779 in billion, i.e., occurred in 2014. While the lowest regional tax revenue after the tax amnesty period is IDR6.084 billion occurred in 2016. Before the tax amnesty period, the highest regional tax revenue is IDR4.831 billion, i.e., occurred in 2015. While the highest regional tax revenue after the tax amnesty period is IDR7.065 billion occurred in 2017. The mean of regional tax revenue as before the tax amnesty period is IDR4.305 in billion (2014-2015). While the mean of national tax revenue after the tax amnesty period is IDR6.574,5 billion (2016-2017). Based on this data, the average value increase is quite significant between the period of before and after-tax amnesty implementation i.s. 42.52 percent.

The lowest GRDP as before the tax amnesty period is IDR50.074 in billion, i.e., occurred in 2014. While the lowest regional tax revenue after the tax amnesty period is IDR61.301 billion occurred in 2016. Before the tax amnesty period, the highest GRDP is IDR56.237 billion, i.e., occurred in 2015. While the highest regional tax revenue after the tax amnesty period is IDR67.981 billion occurred in 2017. Based on this data, the value increase is quite significant between before and after-tax amnesty implementation.

Hypothesis of Testing

Based on the processing and calculation of sample data that has been done, the following results are obtained:

1. The national tax ratio for the years of 2014 is 10.8505 percent, 10.7616 percent in 2015, 10.3612 percent in 2016, and 13.0559 in 2017. The national tax ratio before the period of tax amnesty (2014 and 2015) is 10.8061 percent, the national tax ratio after the period of tax amnesty (2016 and 2017) is 11.7086 percent.

2. The regional tax ratio for the years of 2014 is 7.5475 percent, 8.6976 percent in 2015, 9.9255 percent in 2016, and 10.3932 in 2017. The regional tax ratio before the period of tax amnesty (2014 and 2015) is 8.1226 percent, the regional tax ratio after the period of tax amnesty (2016 and 2017) is 10.1594 percent.

Based on the above results, the national tax amnesty program can partially increase the tax ratio by comparing the period before the tax amnesty (2014-2015) with the period after the tax amnesty (2016-2017) where the increase in the tax ratio occurred in 2017 is 13.0559 percent. On average, there was an increase in the tax ratio after the tax amnesty period compared to the period before the tax amnesty, from 10.8061 percent to 11.7086 percent. So that the hypothesis is accepted (H1 Accepted), this means the Implementation of Tax Amnesty National can increase the National Tax Ratio. Furthermore, the regional tax amnesty program can partially increase the tax ratio by comparing the period before the tax amnesty (2014-2015) with the period after the tax amnesty (2016-2017) where the increase in the tax ratio occurred in 2016 is 9.9255 percent and in 2017 is 10.3932 percent. On average, there was an increase in the tax ratio after the tax amnesty period compared to the period before the tax amnesty, from 8.1226 percent to 10.1594 percent. So that the hypothesis is accepted (H2 Accepted), this means the Implementation of Tax Amnesty Regional can increase the National Tax Ratio. The research findings state that it is in line with (Januri and Hanum, 2018) research, where there is an impact of tax revenue before and after the tax amnesty implementation.

Conclusion

The research aims to determine the growth of the tax ratio before and after the 2016-2017 tax amnesty policy nationally and regionally and compare the results. Based on the problem formulation and statistical test results, the following results are obtained:

Implementation of the tax amnesty program can increase the national tax ratio on average (2016-2017) and partially (2017).

Implementation of the tax amnesty program can increase the regional tax ratio on average (2016-2017) and partially (2016 and 2017).

This research can develop the time span of tax report data and gross domestic product (GDP) both nationally and regionally time than in 2017 and before from 2014 the results can better describe the existing conditions and provide better results. For further research to produce conclusions that have a broader scope, it is necessary to expand the research sample and add several other variables that are thought to increase the tax ratio's.

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