

ANALYSIS OF TAX AMNESTY POLICY ON STATE REVENUE IN THE TAX SECTOR

**Devi Puti Thesia¹, Eshaulin Br Sembiring², Yosua Gabe Maruli Sijabat³,
Carlo Munthe⁴, Dewi Pika Lumban Batu⁵**

Faculty Of Social Sciences, Universitas Negeri Medan, Medan City

Email : deviputrithesia@gmail.com¹, eshaulinp@gmail.com², yosuasijabat589@gmail.com³,
carlomunthee@gmail.com⁴ dewipikalumban@unimed.ac.id⁵

Received : 20 April 2025

Revised : 28 April 2025

Accepted : 07 May 2025

Published : 05 June 2025

DOI : <https://doi.org/10.54443/ijset.v4i7.786>

Publish Link : <https://www.ijset.org/index.php/ijset/index>

Abstract

Tax amnesty is a policy established by the government in taxation that provides tax forgiveness for taxpayers to comply with tax payments. This forgiveness is the elimination of taxes that were originally owed and are not subject to administrative or criminal penalties in taxation, but requires the disclosure of assets and the payment of redemption money as stipulated in Law No. 11 Article 1 of 2016. The purpose of the tax amnesty policy is to accelerate economic growth through asset transfers, which have the potential to increase domestic revenue, lower interest rates, improve exchange rates, and boost investment. The purpose of this study is to examine how tax amnesty works in achieving successful state revenue in the tax sector. The method used in this study is literature review, utilizing theoretical analysis and several scientific references. The results of the study indicate that tax amnesty has yielded positive results in terms of asset declarations by taxpayers exceeding targets, but it has been less optimal in terms of fund repatriation and redemption payments. As such, this policy faces challenges in terms of potential unfairness toward compliant taxpayers and misuse by non-transparent taxpayers.

Keywords: *Tax, Tax Amnesty, State Revenue*

INTRODUCTION

Taxes are one of the largest and most important sources of state revenue. According to Andriani in (Yunita Sari Rioni, SE, 2020), taxes are compulsory payments owed to the state by those required to pay them based on regulations, which can be designated and used to finance general expenditures related to the duties of the state carried out by the government. In 2024, the tax revenue target in Indonesia is only expected to reach Rp 1,932.4 trillion, or 97.2 percent of the 2024 State Budget (APBN) target of Rp 1,988.9 trillion. Therefore, there is a shortfall of Rp 56.5 trillion in the 2024 tax revenue target. Due to the shortfall in the 2024 tax revenue target, the government has set a significantly higher tax revenue target for 2025 compared to the 2024 State Budget. In the 2025 State Budget, the government aims to achieve tax revenue of Rp 2,490.91 trillion. Therefore, the government requires an additional tax revenue of Rp 256.9 trillion from the 2024 realization to achieve the 2025 revenue target, representing an increase of 13.29 percent (Fajri Moh, 2025).

With the failure to meet the tax revenue target in 2024, the Directorate General of Taxes (DGT), as the institution responsible for collecting taxes, stated that it had made strenuous efforts, but these efforts had not been entirely successful. Although Indonesia adopts a self-assessment system in calculating tax obligations, there are still many taxpayers who do not fulfill their tax obligations correctly (Kurniawati, 2017). Therefore, the government has also issued other policies to ensure that taxpayers comply with their tax obligations.

One such policy is Tax Amnesty, a government initiative in taxation that offers tax forgiveness to taxpayers to encourage compliance in tax payments. This forgiveness involves the waiver of taxes that were originally owed and the absence of administrative penalties as well as criminal sanctions in taxation, but to disclose assets and pay redemption money as stipulated in Law No. 11 Article 1 of 2016. The purpose of the Tax Amnesty policy is to accelerate economic growth through asset transfers, which have an impact on increasing domestic income, lowering interest rates, improving exchange rates, and increasing investment. Additionally, it serves as motivation for implementing tax reforms toward a fairer and non-discriminatory tax system and strengthening tax data collection.

Most importantly, it significantly increases tax revenue for development funding. (Amelya & Nur Diana, 2018) The implementation of Tax Amnesty by the government to increase revenue from three main sources. The first source is revenue generated by the domestic economy, which is quite large but not reported because it circulates in the illegal or underground sector. The second source comes from capital flight, where the government uses tax amnesty as a means to encourage people to bring back large amounts of money that have been illegally taken out of the country.

The third source of revenue comes from the repayment of taxes by individuals who inadvertently underpaid their taxes but never reported this error for fear of penalties related to tax evasion. In 2016, the Tax Amnesty program was introduced by President Joko Widodo in accordance with Law No. 11 of 2016, which ended on March 31, 2017. The actual revenue from the Tax Amnesty program reached Rp134.99 trillion, consisting of Rp114.23 trillion in redemption payments, Rp19.02 trillion in overdue tax payments, and Rp1.75 trillion in initial payment evidence. The composition of assets declared includes domestic declarations totaling Rp3,697.94 trillion, foreign declarations totaling Rp1,036.37 trillion, and returns totaling Rp146.69 trillion. The number of taxpayers participating in the Tax Amnesty program reached 972,530, with an additional 52,757 new taxpayers registered. Therefore, based on the data obtained, it is evident that the implementation of this policy was predominantly driven by already registered taxpayers, while the increase in new taxpayers was relatively small. (Anugrawati, Juliyanty, 2023)

METHOD

This study uses a literature review research method. A literature review is a research method that uses theoretical studies and several scientific references. In this study, data sources were obtained from relevant literature such as laws, books, journals, or scientific articles related to the selected topic. The data collection technique used in the literature review research involved searching for data in the form of records, books, papers or articles, journals, and so on that are related to Tax Amnesty (Hermawan et al., 2019).

RESULTS AND DISCUSSION

State Revenue in the Tax Sector

In Indonesia, taxes are the largest and most strategic source of state revenue. The State Budget (APBN) accounts for 80% of tax revenue each year. Therefore, taxes can be considered the backbone of the state's finances, as tax revenues are used to fund various sectors such as education, health, infrastructure, and subsidies provided in the form of energy and food, making taxes a tool for economic equality in Indonesia. The sources of tax revenue are derived from various types of taxes, including Income Tax (PPh), Value-Added Tax (PPN), Luxury Goods Tax (PPnBM), Land and Building Tax (PBB), and Stamp Duty. Additionally, there are international trade taxes such as import duties and export taxes. The taxes collected are managed by the Directorate General of Taxes (DJP) and the Directorate General of Customs and Excise under the Ministry of Finance.

In recent years, Indonesia has begun to show its commitment to improving performance in the taxation sector. This can be seen from the statement by Finance Minister Sri Mulyani, quoted in the news (Wibisono, 2024), who said that in the 2024 Draft State Budget, taxation is targeted to grow by 8.9% with a tax revenue target of Rp2,307.9 trillion. Tax revenue is expected to become more consistent across various tax sources, customs duties, and non-tax state revenue (PNBP). Tax revenue in 2024 will be used by the government to implement priority programs of the president and vice president, such as poverty reduction, stunting reduction, the development of the National Capital City (IKN), and National Strategic Projects (PSN), as well as supporting the implementation of the 2024 elections. However, equally important is the use of funds to improve the quality of the workforce, finance national education, maintain food price stability, accelerate and equalize infrastructure development, and finance subsidies. The 2024 State Budget Draft (RAPBN) is titled "Healthy State Budget, Strong Stimulus for Economic Transformation Acceleration." Sri Mulyani stated that the APBN is healthy due to a 68.68% increase in tax revenue compared to 2020. Initially, state revenue was targeted at Rp1,647.8 trillion, but it is now projected to reach Rp2,781.3 trillion.

Implementation of Tax Amnesty Policy as an Effort to Strengthen State Revenue

The implementation of the tax amnesty policy was driven by various challenges. Examples of these challenges include low tax compliance among taxpayers, high levels of tax avoidance and tax evasion, and the fact that many taxpayers have assets abroad that have not been reported to the tax authorities. Therefore, tax amnesty is implemented to increase state revenue in the tax sector, both in the short and long term. In the short term, state revenue can be obtained from the payment of fines or redemption payments. In the long term, it is generated from increased taxpayer compliance and expansion of the database. In Indonesia, tax amnesty was implemented for the first time in 2016, as stipulated in Law No. 11 of 2016 concerning tax amnesty. This policy was in effect from July 2016 to March 2017 and successfully attracted the attention of the public and entrepreneurs. Under Law No. 11 of 2016 on Tax Amnesty, several objectives are outlined, including boosting economic growth through asset transfers, which in turn impacts

the improvement of the Rupiah exchange rate, reduces interest rates, and increases investment. Additionally, it aims to increase tax revenue, which will be utilized for national development funding. (Herry et al., 2021), The tax amnesty implemented in Indonesia was divided into three periods. The first period ran from June 28, 2016, to September 30, 2016, followed by the second period from October 1, 2016, to December 31, 2016, and the third period from January 1, 2017, to March 31, 2017. The success of the tax amnesty implemented in Indonesia during these three periods can be explained as follows: the government's target for the tax amnesty was to achieve Rp.4,000 trillion in declared assets, Rp.1,000 trillion in repatriation, and Rp.165 trillion in redemption payments. Therefore, in terms of target achievement, the government successfully reached the declaration target of Rp.4,734 trillion, exceeding the target of Rp.4,000 trillion. However, the penalty payment of Rp.135 trillion fell short of the target of Rp.165 trillion. Similarly, the repatriation of Rp.147 trillion failed to meet the target of Rp.1,000 trillion. Therefore, it can be said that the tax amnesty program was successful from the declaration perspective, as it exceeded the target of Rp4,000 trillion, but the repatriation aspect was considered a failure, as it only reached less than 15% of the target of Rp1,000 trillion. Based on the above analysis, it can be concluded that the implementation of the tax amnesty in Indonesia can be considered successful in terms of tax amnesty revenue and income from the declaration aspect, but less successful in terms of repatriation and redemption payments (Ispriyarso, 2019). However, despite being considered successful, the implementation of the tax amnesty still faces challenges that constitute its weaknesses.

Challenges in Implementing Tax Amnesty in Indonesia

Although the implementation of tax amnesty in Indonesia can be considered successful, there are also weaknesses and challenges associated with this policy. These challenges can be seen in the sense of injustice felt by compliant taxpayers, which may lead to non-compliance among taxpayers who do not pay their taxes in the hope that tax amnesty will be implemented again in the future. Additionally, the negative aspects of implementing tax amnesty can be seen in its inability to guarantee an increase in tax revenue to the state treasury. This could lead to embezzlement, manipulation, and other misconduct. Businesses that receive tax amnesty may evade their tax obligations. Unless conditional tax amnesty is implemented, taxpayers must be transparent about their assets and income (Wahidah, 2018). Therefore, to reduce existing weaknesses, the Directorate General of Taxes issued Regulation No. 11/PJ/2016 on Further Regulations Regarding the Implementation of Law No. 11 of 2016 on Tax Amnesty. This regulation was created to ensure that the public receives justice, which had previously caused public concern (Yasa & Mandala, 2016).

CUNCLUSION

Taxes are the largest and most strategic source of state revenue in Indonesia, accounting for around 80% of the total state budget each year. Taxes are also important in funding key sectors such as education, health, infrastructure, and subsidies. In addition, they serve as a tool for equalizing the national economy. Tax revenue comes from domestic and international taxes managed by the Directorate General of Taxes and Customs under the Ministry of Finance. The government has demonstrated its seriousness in accelerating the performance of the taxation sector. One of the strategies to strengthen state revenue is through the implementation of a tax amnesty policy. This policy aims to improve taxpayer compliance and expand the taxpayer database. The implementation of tax amnesty since 2016 has brought positive results in terms of asset declarations exceeding targets, but has been less than optimal in terms of fund repatriation and redemption payments. However, this policy faces challenges, such as the potential for unfairness to compliant taxpayers and the possibility of abuse by non-transparent taxpayers.

REFERENCES

- Amelya, L., & Nur Diana, J. (2018). Analisis Efektivitas Pendapatan Negara Sebelum Dan Sesudah Penerapan Program Tax Amnesty. *Fakultas Ekonomi dan Bisnis Universitas Islam Malang ANALISIS*, 07(01), 1–11.
- Anugrawati, Juliyanty, N. (2023). Analisis Kebijakan Tax Amnesty Di Indonesia Studi Komparasi Tax Amnesti Jilid I dan Jilid II di Makassar. *Jurnal Akuntansi & Sistem Informasi*, 1(1–15).
- Fajri Moh, A. F. (2025). Penerimaan Pajak di 2024 Tak Capai Target, di 2025 Diprediksi Tambah Berat. *kumparanBisnis*.
- Hermawan, H., Komalasari, G., & Hanim, W. (2019). Strategi Layanan Bimbingan Dan Konseling Untuk Meningkatkan Harga Diri Siswa: Sebuah Studi Pustaka. *JBKI (Jurnal Bimbingan Konseling Indonesia)*, 4(2), 65. <https://doi.org/10.26737/jbki.v4i2.924>

- Herry, N. A. S., Rosini, N. I., & Sari, N. L. (2021). Penerapan Kebijakan Pengampunan Pajak Dalam Meningkatkan Pendapatan Negara Berdasarkan Undang-Undang No 11 Tahun 2016 Tentang Pengampunan Pajak. *Pamulang Law Review*, 4(1), 21–30. <https://doi.org/10.32493/palrev.v4i1.12788>
- Ispriyarso, B. (2019). Keberhasilan Kebijakan Pengampunan Pajak (Tax Amnesty) di Indonesia. *Administrative Law and Governance Journal*, 2(1), 47–59. <https://doi.org/10.14710/alj.v2i1.47-59>
- Kurniawati, L. (2017). TAX AMNESTY UPAYA MEMPERKUAT PENERIMAAN NEGARA SEKTOR PAJAK. *jurnal PKN STAN*, 1, 238–264.
- Wahidah, A. N. (2018). Pengaruh Tax Amnesty, Pertumbuhan Ekonomi, Kepatuhan Wajib Pajak Terhadap Penerimaan Pajak Di Kpp Pratama Pekanbaru Tampan. *Jurnal EL-RİYASAH*, 8(1), 20–29. <https://doi.org/10.24014/jel.v8i1.4405>
- Wibisono, M. (2024, Agustus 16). Menkeu : Penerimaan Pajak Ditargetkan Tumbuh 9,3% pada RAPBN 2024. *Diktorat Jendral Pajak*. <https://pajak.go.id/id/berita/menkeu-penerimaan-pajak-ditargetkan-tumbuh-93-pada-rapbn-2024>
- Yasa, I. N. P., & Mandala, I. P. W. (2016). Tax amnesty dan Implementasinya. *SAR (Soedirman Accounting Review) : Journal of Accounting and Business*, 1(2), 40–49. <https://doi.org/10.20884/1.sar.2016.1.2.302>
- Yunita Sari Rioni, SE, & Teuku R. S. (2020). Analisis Peningkatan Kepatuhan Wajib Pajak Dalam Pembuatan Npwp Ukm Di Kebun Lada Kecamatan Hinai Kabupaten Langkat. *Jurnal Perpajakan*, 1(2), 28–37.