MASYARAKAT KEBUDAYAAN DAN POLITIK
Tahun XXI, Nomor 4, Oktober–Desember 2008

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ISSN 0216-2407
SK Akreditasi (B) san. 43/DIKTI/Kep/2008, Tanggal 8 Juli 2008
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Forgiveness Tax Policy (Tax Amnesty) (Perspective Sunset Policy Implementation Framework Act bases in No. 28 2007)

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Abstract

In many countries thinking about tax amnesty or sunset policy is currently in mainstream. Trend of the cross-national experience shows that the implementation of a tax amnesty or sunset policy is successful in short term, but the long term is debatable in which the relationship with tax compliance. Tax compliance is a complex behavioral issue. To fully understand differences in compliance behavior across cultures one needs to understand differences in tax administration and citizen attitudes toward governments. To measure the long run effects of an amnesty on compliance, to analyze the relationship between tax compliance and subjects’ possibility to vote for or against an amnesty. Tax compliance only increases after voting, when people get the opportunity to discuss prior to ballots. Thus, voting with discussion induces a kind of civic duty, as taxpayers become aware of the importance to contribute to the provision of public goods. Beside that, tax compliance levels can be explained by differences in the fairness of tax administration, in the perceived fiscal exchange, and in the overall attitude towards the respective governments. If overall can be understood and hold of individual or institutional actor in policy making, we predict that possibilities have successful implementation tax amnesty or sunset policy base on UU No 28/2007 in period December 31, 2008.

Keyword : tax, amnesty, sunset, policy, tax, compliance, public, good, implementation, ,

Daftar Pustaka :