



PROCEEDINGS

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PREFACE

The 1st International Conference on Business and Accounting Studies (ICBAS) was held on November 4-5, 2016 in Jember, East Java, and was hosted by the Faculty of Economics and Business, University of Jember. The theme of the Conference was “Socio-Culture Entrepreneurship and Corporate Accountability”. There were six subthemes of the papers presented in this Conference, i.e.: (1) Accounting Information System/Management Information System (AMS); (2) Capital Market (CPM); (3) Entrepreneurship, Small and Medium Enterprise (ENT); (4) Financial Accounting and Auditing (FAA); (5) Sharia (SHA); (6) Taxation and Public Sector (TPS).

The Proceedings contains most of the papers presented during the Conference. There are 60 papers published in these proceeding consist of 5 (five) papers under AMS subtheme; 5 (five) papers under CPM subtheme; 9 (nine) papers under ENT subtheme; 20 papers under FAA subtheme; 8 (eight) papers under SHA subtheme; and 13 papers under TPS subtheme.

I would like to thank all participants for their contributions to the Conference program and for their contributions to these Proceedings. Also, I would like to extend my appreciation to my colleagues at the Faculty of Economics and Business, University of Jember for their support to this Conference. Finally, I would like to express my sincere thanks to all members of the Organizing Committee of the 1st ICBAS for their hard work before the Conference, during the Conference, and after the Conference including preparing these Proceedings.

Chairman of the Organizing Committee

Dr. Yosefa Sayekti, SE, M.Comm, Ak, CA



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TPS-04

DETECTORS VOLUNTARY COMPLIANCE IN TAX AMNESTY PROGRAM

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ABSTRACT

In the implementation of the tax amnesty program, the government has sought to increase tax revenues. However, in practice a lot of contact with the increase in tax compliance or voluntary compliance. Basically, the policy is expected to increase the number of taxpayers, and the tax subject to tax while increasing source of state funds parked overseas. In fact, experience shows that Indonesia had done some sort of tax amnesty several times but is less effective and successful because of the level of tax compliance is still very low. If the program is implemented again at the present time is more important how to improve the level of taxpayer compliance with voluntary compliance strategy detector, so that targeted tax amnesty program.

Keywords: Detector, Voluntary Compliance, Tax Amnesty

1. Introduction

Achieve tax target. 1,294.25867 billion within a period of one fiscal year be a challenge in itself for the DGT. The realization of tax revenue in 2014, which only reached 984.90321 billion must be raised more than 30% this year, with the extra effort. One of the policies that are expected to support the achievement of tax revenue through tax amnesty.

Table 1
Realization of Revenue October 31, 2015 (billions)

Tax type	Realization 2014	APBN-P 2015	Target Δ% 2014-2015	2014	2015	Δ% 2014-2015
Non Oil Tax	458.69228	629.83535	37.31	360.62827	397.8899	10.25
VAT&Luxury Tax	408.99574	576.46917	40.95	318.07987	309.33168	(2.75)
Property Tax	23.47571	26.68988	13.69	14.77029	13.79714	(6.59)
Other Tax	6.29313	11.72949	86.39	4.85915	4.37474	(9.97)
Oil & Gas Tax	87.44635	49.53479	(43.35)	74.51462	43.76493	(41.27)
TOTAL	984.90321	1,294.25867	31.41	772.85289	768.95747	(0.59)

Source: Directorate General of Taxes, Ministry of Finance December 16, 2015

In the context of taxation, tax amnesty or forgiveness involves giving tax relief tax rates are much lower than the general rate of the tax is not / underpayment previous and tax payers exemption of criminal tax guidance. Tax amnesty is a policy that use to raise state revenue in quick time. Tax amnesty is usually done for four reasons: the rise of underground economy activity or tax evasion, capital flight abroad, engineering financial transactions, as well as the politics of budgeting for the pace of contraction of the state budget is going. Although able to be a source of state revenue in the short term, tax amnesty gives a negative effect in the long term with regard to tax compliance. Wardiyanto (2007) states that although the tax amnesty able to increase state revenue, it turns out tax amnesty raises tax inequities between receiving facility with taxpayers pass pay an honest and timely. This is reinforced by the analysis of Rahayu (2009) that the tax amnesty may cause a decrease in voluntary compliance and create moral hazard for the tax payments that will to delay tax payments, and expect the next tax amnesty.

2. Literature Review

Voluntary Compliance of the Taxpayer. According to the Indonesian General Dictionary, the term compliance is: "Compliance means submission or obedience to the teachings of the taxation we can give the sense that tax compliance is obedience, submission, and obedient, and to implement tax provisions. Thus, the taxpayer is obliged to tax so obedient obey and comply with tax obligations and to implement appropriate legislation taxation regulation. Rahayu (2009), tax compliance can be defined as "a situation where the taxpayer meets all tax obligations and the exercise of the right of taxation. "There are two kinds of tax compliance, the formal compliance and adherence material. Formal compliance is a state where the taxpayer can fulfill tax obligations formally with the existing provisions in the tax laws. For example, statutes of limitation for filing. If the taxpayer has reported a Notice of Income Tax (Income Tax Return) Annual before the deadline, it can be said that the taxpayer has complied with the formal, but its contents have not been complied with material. Compliance

material is a situation where the taxpayer is substantively meets all material provisions of the tax, which according to the contents and spirit of tax laws. Taxpayers who meet taxpayer compliance is a material that fills with honest, complete, and correct Tax (SPT) in accordance with and deliver to the SPT before the deadline expires.

Tax Amnesty. is a limited time opportunity to the specific taxpayer groups to pay a certain amount and within tertentuberupa remission of tax liability (including interest and penalties) relating denganmasa previous tax or a certain period without fear of criminal prosecution. Tax policy was never conducted. Amnesty Indonesia in 1984.

The tax amnesty granted on taxes which have never been or have not been fully charged or levied in accordance with the legislation in force. The form of remission imposed a ransom with the tariff: (1) 1% (one percent) of the amount of wealth that is used as the basis for calculating the amount of tax sought forgiveness, for taxpayers who on the date of enactment of this Presidential Decree has incorporated Notice of Income Tax Wealth Tax in 1983 and 1984; (2) 10% (ten percent) of the amount of wealth that is used as the basis for calculating the amount of tax sought forgiveness, for taxpayers who on the date of enactment of this Presidential Decree has not entered a Notice of Income Tax in 1983 and the Property Tax in 1984.

Based on research (Enste and Schneider, 2000), that the percentage of activity underground economy, in developed countries can reach 14-16 percent of the Gross Domestic Product (GDP), while in the developing country reached 35-44 percent of GDP , Underground economic activity is never reported as income in the form annual notification letter (SPT) Income Tax, so it qualifies as smuggling of tax (tax evasion). Tax smuggling resulted in the tax burden to be borne by taxpayers who honestly pay taxes become heavier, and this has resulted in injustice is high. Increased economic activity underground coupled with tax smuggling is very detrimental to the state because it means the loss of tax revenue that is needed to funding education programs, health programs and other poverty alleviation. Therefore, the thought of putting on unpaid taxes from the

underground economic activity through a special program that remission of taxes (tax amnesty).

3. Research Method

Qualitative methods used in this study to explore a better understanding of the phenomenon. The advantage of qualitative methods is the ability to analyze natural environment. Data dokumentatif in the form of literature research facts stated by the sentence. Therefore, the discussion and analysis priority objective interpretations, namely in the form of an in-depth study of the problem. The research data were described by a content analysis (content analysis), descriptive analysis (descriptive analysis) inter-text analysis (analysis or other types of analysis relevant to the focus of his research.

4. Results And Discussion

The expected benefits when tax amnesty implemented policies that will encourage the influx of funds from abroad that term is used as a long investment which in turn is beneficial to stimulate the national economy. On the other hand weakness when applied to tax forgiveness is not necessarily guarantee improved performance of tax payments to the state treasury. This could otherwise potentially to fraud, manipulation moral hazard and other actions. The entrepreneurs who obtained tax will be bleaching embezzled tax obligations. Unless imposed conditional tax amnesty. Examples of conditional tax amnesty, taxpayers must be transparent to the assets and their income. This is to avoid the same mistake does not happen again in 1984, namely the lack of access to public information and the lack of openness / transparency and dissemination of this policy. When the tax amnesty program is successfully implemented, the government has several advantages, among others, the government can concentrate or focus on efforts to combat corruption. Likewise, the tax amnesty implemented its asset recovery easier because it does not need to conduct an investigation, investigation, prosecution and other legal proceedings to retrieve corrupt assets. Asset recovery is the ratio between the amount of loss of state

indicted by the confiscation of assets or return on assets of corruption. During this time the percentage of asset recovery is still relatively small. Percentage of asset recovery can be used as the basis of determining tax amnesty rates. To that end, the necessary institutional reforms also DJP simultaneously to detect taxpayer fraud after the imposition of tax amnesty. In addition, to establish voluntary compliance to pay taxes after the tax amnesty are required to their transparency in the use of tax money (budget) as well as the allocation of targeted and fair.

The government has issued a policy requiring government agencies, institutions, associations, and others to provide data and information relating to taxation to the Directorate General of Taxation. The policy is outlined in the Government Regulation No. 31 of 2012 with effect from 27 February 2012. Data and information is the data and information referred to private persons or entities that may describe activities or business, circulation of business, income and / or assets in question, including information on debtors, financial transaction data and the traffic of foreign exchange, credit cards, as well as the financial statements and / or business activity report submitted to other agencies outside the Directorate General of Taxation.

This policy strongly supports the implementation of self-assessment system in a pure and consistent. Because the data and information gathered, the Directorate General of Taxation will have an infrastructure that can be used to detect quickly and accurately against possible non-compliance in fulfilling taxpayers taxation liabilities. The empirical experiences of developed countries are successfully implementing this system of voluntary is key. In a self-assessment, the taxpayer is believed to calculate tax . Because, taxpayer himself who knows how much revenue it receives and counts of tax payable, as well as assets and debts. That obligation is poured and reported in the tax return. What was reported by SPT is essentially a tax assessment made by the taxpayer. Tax administration only carry out the functions of supervision over taxpayer compliance. With this system, all the data was found not to deviate, then the authority of the determination of the amount of tax payable has been shifted to the

taxpayer. The ideal conditions are overshadowed by the tax other wise. Payment condition is not an act that is as easy and simple as paying to get something (consumption), but in actual filled with things that are emotional. Potent for not paying taxes has become tax payers behavior. (Sony Devano et al, 2006). Finding the right detector on the behavior of Taxpayers in tax compliance becomes important. Some studies indicate that the effect of threats and legal correction sometimes be counter productive. In the moral theory of tax (tax morale theory), Frisher (1997) suggests that the intrinsic motivation of individuals to act to pay taxes will appear as a good treatment response from the government.

The Internal Revenue Services (IRS) indicates that the projected level of non-compliance in the USA in 1998 was 15%, or \$ 275 billion, and of that number through law enforcement efforts only \$ 50 billion only ultimately be collected. Taxpayer compliance behavior is varied and every level of compliance can be responded to by a compliance strategy that is different. Appointment of Account Representative for each taxpayer and data collection through the profiling of taxpayers since 2002 can be explained that the policy is implemented Directorate General of Taxation began to shift towards the importance of data and information from third parties. Data and information resulting from financial transactions are processed and are in the hands of others outside the Directorate General of Taxes became an early detector for the opportunity taxpayer noncompliance. Moreover, in doing research material reporting taxpayer, data and comparative information can seal off debate because the difference in perception between the tax authorities to the taxpayer, because the fiscal correction is performed not only based on the analysis of financial statements but is supported by valid data from third parties ,

Treatment is more soft and friendlier to the taxpayer, is also seen by the issuance of Directorate General Tax Regulation No. PER-170 / PJ / 2007, which regulates the implementation of counseling as a follow-up call. The appeal is the request for clarification to the taxpayer if the results of the internal investigation are alleged unfulfilled tax obligations in accordance with the provisions of tax legislation while counseling is the means provided for the taxpayer to clarify the

validity of such data. This counseling should be closed to the minutes with the suggestions / recommendations can be either (1) the case is completed (case closed) in the case of the taxpayer can prove that the data is incorrect or has been reported, (2) the proposal examined in the case were uncertain clarity of such data, or according to the analysis necessary for the examination, or (3) shall supervise the implementation of rectification in terms of taxpayer data that clarified recognize the truth and willing to do repairs.

In this context, the taxpayer is understood as equal partners and reducing the intensity of tax audits. Hence the existence of the data and information from third parties to be important, including the information and data related to the potential irregularities tax rules (Deter by detection). Accurate information or data found will be a tool to improve tax compliance. Utilization data bank as one of three strategies for improving tax compliance, the fight against non-compliance

Implementation of this regulation for important. First, left two notes, government regulations, was born to fill the void rules for the implementation of Section 35A of the Act KUP. Although it took more than four years, minimum has been proved that the government has the political will to make the tax authorities and independent professionals and make tax as the backbone of state revenues. In addition to in order to establish taxation data as the basis for monitoring compliance fulfillment of tax obligations undertaken by the community, this policy is also expected to minimize contact with the taxpayer's taxation apparatus, and increasing the professionalism of officials like taxation and taxpayers. Secondly, this regulation is expected to become a national habit (national behavior) for each owner of the data and tax information to convey to the Directorate General of Taxation, the data and information so that they can "speak" in order to fill the pockets of the state budget. And the owners of valuable data and information is spread in government departments, agencies, associations or other parties from Sabang to Merauke. Directorate General of Taxation has prepared itself well in the system, such as surveillance DJP Multimedia Super Corridor, the profile of the taxpayer, and bank data. If the data and this information can be systematically accepted by the Directorate General of Taxes,

the effort to detect non-compliance in the form of expansion and intensification of taxation and law enforcement (law enforcement) will be easily done and state revenues as well as the tax ratio will automatically rise.

5. Conclusion

In the tax amnesty program is certainly a lot of overlap with efforts to improve tax compliance or voluntary compliance. So as to limit the moral hazard the government must do the right strategy to detectors level of non-compliance of taxpayers, among others: (1) Short-term: the design of incentives to taxpayers, the pressure of a sense of comfort to taxpayers who are not willing to follow the program tax amnesty, their tax audit. (2) Long-term: the guarantee of public trust in government, the institutional reforms the DGT, transparency of the use of tax money (budget) and the allocation of targeted and fair, designation account representative for each taxpayers in collecting data through profiles and counseling taxpayer more tax soft, link data from parties outside the Directorate General of tax to simplify data search.

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