

TAX AMNESTY : SEBUAH HARAPAN TERHADAP CAPITAL INFLOW

Nanik Sisharini ¹

¹Fakultas Ekonomi Dan Bisnis Universitas Merdeka Malang

Abstract:

Taxation policy reforms has been done by the government with the issuance of Law No. 11 year 2016 about Tax Amnesty. The background of the issuance of this law : a) there is still treasure the community both in the country and foreign who have not yet fully reported in the Annual Tax Income, b) to increase state revenues and economic growth as well as awareness and compliance community in the implementation of tax obligations .

Although the government wants tax amnesty to secure tax revenue, but in general they wants it for the repatriation of capital. The goal is to increase the liquidity is getting tighter, so eventually bank deposits can be cheaper, bank lending rates fell and investment will increase. In addition, the quality of economic growth will increase by decreasing of unemployment, inequality, and poverty.

To obtain a Tax Amnesty, the tax payer must disclose truthfully how the property owned which have not paid or partially paid taxes in the Letter of Statement and pay the ransom that provisions stipulated in the Act, and not subject to administrative sanctions taxation and criminal sanctions in the area of taxation. The ransom money to be paid in full to the state treasury through the Bank Perception (Bank elected to hold funds Tax Amnesty). Institution Tax Amnesty container fund is 19 Banks, 19 securities firms, and 18 of the Investment Manager.

Tax payers who intend to bring funds owned to Indonesian territory, at least to invest of 3 years commencing from the funds transferred by the tax payer to the Special Account through the Bank Perception. Investment instruments include in the form of government securities of the Republic of Indonesia, the bonds of State BUMN, bond financing institution owned by the government, financial investments in the Bank's perception, bonds private companies whose trade is supervised by the Financial Services Authority, infrastructure investment through government cooperation with corporate, investment real sector based on the priorities set by the Government; and/or other forms of investment constituted under the provisions of the legislation.

Keywords: *Tax Amnesty, Repatriation of Capital, Bank Perception, Investment Instruments*

PENDAHULUAN

Reformasi kebijakan dalam perpajakan telah dilakukan oleh pemerintah dengan dikeluarkannya UU No. 11 Tahun 2016 tentang *Tax Amnesty* atau Pengampunan Pajak. Latar belakang dikeluarkannya undang-undang ini antara lain karena masih adanya harta masyarakat baik di dalam maupun di luar negeri yang belum atau belum seluruhnya dilaporkan dalam Surat Pemberitahuan Tahunan Pajak Penghasilan dan untuk meningkatkan penerimaan negara dan pertumbuhan

perekonomian serta kesadaran dan kepatuhan masyarakat dalam pelaksanaan kewajiban perpajakan, maka pemerintah perlu menerbitkan kebijakan Pengampunan Pajak. Dikeluarkannya UU *Tax Amnesty* sangat tepat di tengah momentum menjelang era keterbukaan informasi perbankan (*Automatic Exchange of Information/AeoI*) pada September 2018 mendatang dan mencuatnya data "*Panama Papers*," (daftar rekening bank di luar negeri milik warga negara Indonesia) belakangan ini.