The Comparison Implementation Of Reinventing Policy 2015 AND Tax Amnesty 2016 (Case Study At Kendari Tax Office)

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ABSTRACT

Indonesia in the last two years has implemented the policy of tax pardon in a row that is reinventing policy in 2015 and tax amnesty in 2016. The tax amnesty policy implemented in 2016 is recognized as the most successful tax forgiveness success in the world. This study aims to determine the difference of policy implementation of reinventing policy pardon policy in 2015 and tax amnesty in 2016. The study was conducted qualitatively by using exploratory case study with the aim of knowing the difference of the implementation process of Tax Amnesty policy in 2016 and the policy reinventing policy in 2015. This research was conducted in Primary Service Office (KPP) Pratama Kendari which participate in implementing tax amnesty policy 2016 and reinventing policy policy 2015. The results show there are differences in the implementation of both policies among others from the basic aspects of policy law, the scope of policy and the ease of policy implementation.

Keywords: Tax, Tax Amnesty, Reinventing Policy

INTRODUCTION

Tax forgiveness is actually not new in Indonesia. Recorded this program has been implemented five times. Tax forgiveness program was first implemented in 1964, then continued in 1984. In the reformation era of tax forgiveness program has been done three times the tax forgiveness known as Sunset Policy Volume I of 2008, Sunset Policy Volume II of 2015 or can also be called by reinventing policy and the latest Tax Amnesty Year 2016. The

Target of tax amnesty program acceptance in 2016 is Rp. 165 trillion. Based on the latest data obtained from the realization of tax amnesty program is reached Rp. 135 trillion. It consists of Rp. 114 trillion, payment of initial evidence Rp. 1.75 trillion, and delinquent payments of Rp 18.6 trillion. The total ransom consists of private individuals non-micro, micro, small and medium enterprises (SMEs) of Rp 91.1 trillion, and private individuals of UMKM amounting to Rp 7.73 trillion. Then, the ransom money from business entity UMKM Rp 14.6 trillion, and non-UMKM Rp 656 billion.

The amount of declaration property collected because the tax amnesty program is around Rp. 4.865 trillion. Italian state run the tax amnesty in 2009 is ranked second, obtain the realization

of the declaration of property of Rp. 1.179 trillion and Chile State ranked third on the value of the declaration of property Rp. 263 trillion in 2015. As for the ransom that reached about Rp. 135 trillion is the highest in the world. The State of Indonesia is in the top three countries which receive the greatest ransom from the implementation of tax amnesty policy, Italy ranked second with 0.74% of GDP and Chile State at 0.62% of GDP.

The government in 2015 also issued a policy pardon Sunset Policy Volume II or also known as Reinventing Policy policy. Although the realization of state revenue for the first time in the history of Indonesia through Rp. 1,000 trillion is exactly reaching Rp. 1,055.61 trillion, the target of revenue only touches 81.5% of total revenues of Rp. 1.294.2 trillion expected. From Direktorat Jendral Pajak performance report data of 2016 tax revenue of reinventing policy only reached Rp.10,61 trillion with details of Rp. 8.09 trillion in 2015 and an additional Rp. 2.52 trillion until September of 2016.

Policy of tax forgiveness reinventing policy is considered not optimal in encouraging the entry of state revenues from the tax sector due to unachievable targets. In parallel with it Firdaus (2016) shows the results of his research on the ineffectiveness of the policy reinventing policy pardon policy is that during the year 2015, tax revenue in Indonesia amounted to Rp. 1.055 trillion. The revenue only reached 81.5% of the target set that is Rp. 1,294.26 trillion. With the failure to achieve the tax target, it can be said that the policy implemented by the government in the year of WP 2015 through PMK No. 91 / PMK.03 / 2015 has not been effective. Based on the results of interviews with some of the research informants, the researcher concludes that the factors causing the ineffectiveness of the application of PMK No. 91 / PMK.03 / 2015 include tax amnesty issue, no guarantee of non-examination of WP, time constraints, and negative stigma about the taxation that has developed in society.

Research gap in this study is based on research conducted by Setyaningsih and Okfitasari (2016) and Rahayu et al (2016). Setyaningsih and Okfitasari in his research entitled Why Taxpayers Following Amnesty Tax (Case Study In Solo) try to examine why taxpayers follow the tax amnesty policy. The results stated: first provide empirical evidence in the form of understanding the tax forgiveness program is only little understood participants, the tax remains a form of disturbance and cause fear in the community. Secondly, WP conducts tax forgiveness program in cooperation with outsiders (tax consultants). Thirdly, in the implementation of the program pardon program is difficult to understand and the lack of socialization makes the WP feel the complexity of amnesty tax preparation. High personal / leadership commitments indicate that the WP is actually willing to perform taxation obligations including tax amnesty, but taxpayers expect the certainty of tax amnesty allocation funds, justice for the business world and convenience in carrying out its tax obligations. This study has limitations that have not used comparative case study and limited time of research.

Rahayu et al's research entitled Evaluation Analysis Of Sunset Policy And Reinventing Policy (Case Study: Pratama Tax Office In Depok Cimanggis) is a study that evaluates two tax forgiveness policies namely sunset policy in 2018 and reinventing policy in 2015. The results of this study states that the Sunset Policy Policy succeeded in becoming one of the most influential factors in increasing taxpayer compliance within the scope of the Depok Cimanggis Tax Office area in 2008 and this is due to a number of factors, such as proper preparation and certainty that there is no checks on the participating taxpayers in sunset policy. In contrast, the policy of tax pardons in 2015 failed to increase taxpayer compliance due to poor public communications strategies implemented by the government. Based on this research, the researcher tried to raise the comparison of the two tax amnesty policies with the reinventing policy by evaluating more on the implementation and the factors that influence it.

Based on some of the things described above, the researcher is interested to examine and examine deeper "Why the implementation of the Amnesty Tax policy in 2016 is considered more successful than the Reinventing Policy pardon policy in 2015".

BASIS THEORY

Definition of Tax

Discussing about Tax Amnesty can not be separated from the definition of tax itself, according to Prof. Dr. Rochmat Soemitro, SH in his book Mardiasmo (2016: 3):

> *"Taxes are the contribution of the people to the State's treasury under the law (which can be enforced) with no direct (demonstrable) lead services that are used to pay public expenses. "*

In Law No. 16 of 2009 concerning the third amendment of Law Number 6 of 1983 namely General Provisions and Tax Procedures in article 1 paragraph 1 stated that tax is a compulsory contribution to a State owed by a Person or a Coercive Body under the Act, by not getting a reward directly and used for the purposes of the state for the greatest prosperity of the people.

Understanding Tax Amnesty

In general, the definition of Tax Amnesty is a government policy granted to taxpayers about forgiveness / forgiveness of taxes, and in return for the pardon the taxpayer is required to pay ransom. Getting a tax pardon means that existing report data has been considered to have been bleached and for some tax debt was also written off.

According to "Law No. 11 of 2016 on Tax Amnesty" the definition of Tax Amnesty is the abolition of taxes that should be payable, not subject to sanctions of tax administration and criminal sanctions in the field of taxation, by disclosing the Property and paying the Ransom as stipulated in this Law. Meanwhile, according to "PMK No. 118 / PMK.03 / 2016" the definition of Tax Amnesty is the abolition of taxes that should be payable, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by revealing the Treasury and paying the Atonement as stipulated in the Act Tax forgiveness.

Implementation of Tax Amnesty

implementation of tax amnesty in terms of Law Number 11 Year 2016 is divided into three periods. The amount of the ransom is stipulated in the tax amnesty law, namely:

1. Ransom of 2% (two percent) for the period in the submission of Statement Letter which is effective since the Tax Forgiveness Law is applied on July 1, 2016 until 30 September 2016 or called the first period.
2. A 3% (three percent) Ransom for the submission period of Statement from 1 October 2016 to 31 December 2016 or so-called second period.
3. A 5% (five per cent) redemption fee for the submission period of Statement from 1 January 2017 to 31 March 2017 or so-called third period.

Understanding Reinventing Policy

Departing from the concept of tax forgiveness, reinventing policy is an attempt to transition to a new phase of the relationship between the Taxpayer and the Tax Authority based on cooperative compliance. Cooperative compliance will be based on mutual trust, mutual understanding, and openness (Darussalam, "Utilize Sanctions Punishment", Inside Tax Issue 31).

Regulation of the Minister of Finance Number 91 of 2015 hereinafter referred to as PMK 91 is a legal instrument used by the Directorate General of Taxation in reinventing policy to regulate

the reduction or elimination of sanctions due to the oversight of the taxpayer or not because of his mistake. Meanwhile, the juridical foundation governing the reinventing policy is Article 36 paragraph (1) sub-paragraph a of the Law of the KUP, where in Article 36 of the Law of KUP paragraph (1) letter a it is mentioned that the Director General of Taxes, due to the taxpayer's position or application, may deduct or eliminate administrative sanctions in the form of interest, penalty, and increment of payable in accordance with the provisions of the taxation legislation in the event that such sanctions are imposed due to the taxpayer's oversight or not by mistake.

Implementation of Reinventing Policy
In order to implement the Taxpayer Year 2015, on April 30, 2015, the Minister of Finance shall issue Regulation of the Minister of Finance No. 91 / PMK.03 / 2015 on Reduction or Elimination of Administrative Sanctions for Delay in the Submission of Notification Letter, Rectification of Notification Letter and Delay of Payment or Tax Deposits. The program is called the Reinventing Policy. The implementation of Reinventing Policy begins on May 4, 2015 and ends at the end of December 2015. Reinventing Policy is expected to encourage Taxpayers to be willing to report tax returns, pay and deposit taxes as required and make SPT repairs. Reinventing Policy refers to the provisions of Article 36 paragraph (2) of Law Number 6 of 1983 as amended most recently by Law Number 16 Year 2009 regarding General Provisions and Tax Procedures.

RESEARCH METHODS
In this research approach is done through qualitative approach with case study. Case study research focuses intensively on a particular object that studies it as a case. Case study intended to intensively study on the background of the problem, the state and the position of an event that is currently underway, as well as certain environmental interactions social unit that is what is given.The specificity of the case study research lies in the nature of the object under investigation. According to Yin (2014) in Gunawan (2016: 122) the case in a case study study is contemporary, still related to the present, both current and completed, but still has an impact still felt during the research.

The use of collective case study types is considered appropriate for this type of research because the number of cases used in more than one research is Reinventing Policy and Tax amnesty. The cases in this collective case study study were chosen because they were seen to improve understanding of something, and perhaps even improve a theory by showing more facts and evidence. This research can focus on one issue or concern and take many cases to explain it. In addition, this study can also use one case (location), but with many issues or attention being studied.

Informant determination was done by using purposive sampling and snowball technique. The selected informants were informants who were involved directly and understood and could provide information on the research topic. In accordance with Asmony's opinion (2015: 84) stating that informants who can provide this required information need to be identified, sought, so that it can not be determined randomly or represented. The informants in this study consisted of employees of KPP Pratama Kendari and taxpayers clearly involved directly in the implementation of tax amnesty pardon policy 2016 and reinventing policy 2015.

RESULT AND DISCUSSIONS
Conduct of interviews with informants led researchers on some interesting findings about the difference in implementation tax amnesty tax amnesty policy 2016 and Reinventing Policy

2015. This difference Researchers focus on three things: the legal basis of policy, the scope of policy and the ease of policy implementation.

The Legal Basis of Policy
The tax amnesty policy implemented in 2016 uses Law no. 11 Year 2016 is considered stronger in terms of legal basis than the policy reinventing policy of 2015 which uses the Regulation of the Minister of Finance No. 91 of 2015.

> *"So first the legal basis, if the legal basis of sunset of the FMD alone, while the level of TA is higher .. if from the legal provisions are stronger, then the second is that if the TA is being checked it is stopped immediately if the sunset is not used to it .. the sunset when it is SP2 or checked out .. if the TA is being examined he stopped even no longer be investigated. "*

Article 7 paragraph (1) of Law Number 12 Year 2011 concerning the Establishment of Laws and Regulations states that the types and hierarchies of the Laws and Regulations consist of: a. 1945 Constitution of the State of the Republic of Indonesia; b. Decision of the People's Consultative Assembly; c. Law / Government Regulation in Lieu of Law; d. Government regulations; e. Presidential decree; f. Provincial Regulations; and g. Regency / City Regulations.

Ministerial Regulation in Law no. 12/2011 is not stipulated in the provisions of Article paragraph (1). However, this type of regulation is provided for in Article 8 paragraph (1) of Law no. 12/2011, which affirms: "The types of laws and regulations as referred to in Article 7 paragraph (1) include regulations established by the People's Consultative Assembly, the People's Legislative Assembly, the Regional Representative Council, the Supreme Court, the Constitutional Court, the Supreme Audit Board, The Judicial Commission, Bank Indonesia, the Minister, the same body, institution or commission established by law or the Government on the order of the Act, Provincial People's Legislative Assembly, the Governor, the Regency / Municipal People's Representative Council, the Regent / Mayor, Head of Village or equivalent. " Although the above provisions do not expressly state the type of legislation in the form of" Ministerial Regulation ", but the phrase" ... regulations established by ministers .. "above, reflects the existence of Ministerial Regulation as one type of legislation. Thus, the Ministerial Regulation after the coming into effect of Law no. 12/2011 still recognized its existence. The next issue, how is the binding power of the Ministerial Regulation? Article 8 paragraph (2) of Law no. 12/2011 affirms: "The laws and regulations referred to in paragraph (1) are recognized and have binding legal force as long as it is ordered by a higher Legal Regulation or established under the authority."

Ministerial Regulation established on the basis of the order of the law, the law is categorized as a delegate legislation. Thus, in general legislation of delegation is a legislation established on the basis of a higher order of laws and regulations. Since it is not a statutory regulation, policy rules can not be tested by a Supreme Court that has the authority to test statutory regulations under the law against the law. With the provision of Article 8 paragraph (2) of Law no. 12/2011, it is no longer the difference between a Ministerial Regulation which is a legislation with a Ministerial Regulation which is a Policy Rule.

The law discussed and ratified by the People's Legislative Assembly has made an impact on the community becoming more confident and confident in the readiness and strength of Law No.16 of 2016 on tax amnesty tax amnesty policies compared to PMK.91 of 2015 on reinventing policy. Profit and sanction facilities provided are clearly written and legally accountable. This is acknowledged by informants:

The Scope of Policy

The notion of scope in general is limitation. The scope of the policy referred to herein is the limitations of the tax amnesty and reinventing policy tax amnesty policies. This scope, according to the researchers, also led to the magnitude of the difference between the results of both government's tax pardon policies. To make it easier to analyze Researchers categorize into two types of policy content and policy subjects. The following is an explanation:

The Policy

Amnesty Taxor Tax Amendment is a forgiveness program granted by the Government to the Taxpayer covering the abolition of tax payable, the elimination of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation on assets acquired in the year 2015 and earlier that have not been reported in the SPT, by paying off all tax arrears and paying the ransom. Reinventing policy is a program of forgiveness where the government gives the widest opportunity to the Tax Payer to acknowledge mistakes in SPT reporting as well as payment and tax refund. With respect to administrative sanctions due to such errors, the Taxpayer may apply for the reduction or elimination of administrative sanctions.

> *"If reinventing it is an existing provision and released for sanction alone. If this tax amnesty not baseball, it appears, taxpayer self assestment to express itself. If that's been revealed the term. If this one is revealed, self disclosed by the taxpayer automatically taxpayers will be more interested in this TA. Moreover there is also a bonus also includes reinventing it, paying just the principal on arrears. Really bonus is reinventing if I think that TA .. meaning like this person who follow TA condition is already paying debts, but he just the point. automatically do reinventing in the future if there will be TA. Later will be a bonus. the bonus of reinventing policy means that the TA must follow also. "*

What is stated in the policy reinventing policy program is already in the tax amnesty policy program itself. Elimination of sanctions which become the main facility in stretcher by PMK.91 year 2015 also owned by Act No.11 year 2016 because that tax amnesty policy is considered to have a wide scope so that taxpayers become more interested.

Policy Subject

According to Law No.11 of 2016 article 3, paragraph 1 which reads "Every Taxpayer is entitled to Pardon of Taxes", in this sense implies that the right to take advantage of tax amnesty is an Individual Taxpayer, corporate Taxpayer, Taxpayer engaged in the field of Small and Micro Enterprises (SMEs), Private Person or Agency that has not become a Taxpayer. Meanwhile, according to PMK.91 in 2015, the taxpayer who can follow this cert is a Taxpayer who has not reported the SPT, or corrected the reported SPT with the underpayment value becomes greater. Due to the reporting of SPT and / or SPT rectification, if there is an administrative sanction, then the Taxpayer may apply for reduction or elimination of administrative sanctions.

> *"If I am more inclined to tax amnesty, because if the abolition of sanctions means that he must as a tax payer registered , so yes tax payer was already registered, continue him there is negligence that cause sanctions. But if this tax amnesty is more emphasis on assets that he never declare so right. So the asset that he previously had, he has but never expressed I think cangkupannya wider here so .. and this is the tax amnesty yesterday I think pretty good because I said the time is wider because he is not only to tax payer registered but the new tax payer too.*

From the regulation of the law actually can be drawn the conclusion that there is a fundamental difference cangkupan taxpayer where in the Act No.11 of 2016 states that all

people either taxpayers or not entitled to follow the policy of tax forgiveness. As for the reinventing policy is the meaning of taxpayers who actually already have NPWP and even been given sanctions for acts that are considered violated so that he was granted pardons.

The Ease of Policy Implementation
Good policy is a policy that is easy to understand and easy to implement. Between these two tax forgiveness policies, two interesting things from field data are processed by the researcher. In the category of ease of implementation of this policy researchers to be the procedure of policy implementation and law enforcement after the policy.

Policy Implementation Procedure
> *"Well this is also the meaning why tax amnesty really more booming yes in the law no 11, in the tax amnesty law that has been mentioned the facilities earlier, so first the benefits are more as I was say for the 2015 down will not be checked, which check will be stopped. The second one is the facility of Free Certificate or LCS for which his property has not yet been reversed and the sanctions continue to be clear. When it comes out SKP or STP paid principal only, sanctions are removed. Data secrecy is guaranteed. Whereas if the PMK 91 or reinventing policy that the mechanism can not be out of the KUP law so that when the taxpayer following the reinventing policy will still be issued STP for late pay but later taxpayers still have to file again. "*

Stages of the procedure referred to here is the stage when the taxpayer wants to follow the tax forgiveness policy. The tax amnesty policy procedure can be assessed more quickly because it is only through one stage while reinventing the two stages. In tax amnesty policy, the taxpayer only needs to report the property and pay the ransom money while in the tax office while in the policy reinventing policy taxpayers make the filing of tax pardons first, still issued SKP and STP then taxpayers make submissions penalty back.

Post-Policy Enforcement
The striking difference between tax amnesty policy and reinventing policy is in the presence of sanctions that accompany it. In tax amnesty policies sanctions and threats that are given after the policy are implemented are very large while the reinventing policy does not exist, back to the KUP. This large sanction is approved because it takes decisive action to the public especially taxpayers who are still naughty do not want to pay taxes or hide their property. If the government in this case the Directorate General of Taxes does not implement this law enforcement post tax amnesty well it will arise a bad perception on the taxpayer that will impact on other taxation policies that will emerge in the future.
> *"If I think personally when the tax player has received such a pardon so vast and very profitable tax player that at least stubborn so that it is time we enforce the law so, the tax law should be. That is to say there is a tax player who still hide his property or not obey ya tax law should be enforced. No longer what the term softens. So that DJP power is the term, the tax's authority, do not let our threats "oh if abis sunset this way, it was not done. Ah biasalah so ya right .. just lip service will be there again, there will be more so just waiting for forgiveness deh. So the term is not good habits if I think that too sunset it, it should be just once and familiarize the Indonesian people especially the Indonesian taxpayer is obedient law "*

CONCLUSION
This study was conducted in KPP Pratama Kendari by using nine people who directly involved with the implementation of policy amnesty tax amnesty taxes in 2016 and reinventing in 2015.

Data collection was done using interviews, observation, and field documentation. Based on the results of data reduction processed by the researcher shows that:

The fundamental difference in the implementation of tax amnesty policy in 2016 and reinventing policy in 2015 lies in the basis of policy law. The scope of policy and ease of policy implementation. On the legal basis of tax amnesty tax amnesty policy adopting Law No.11 of 2016 is considered to be stronger in terms of legal basis than the policy reinventing policy of 2015 which uses Regulation of the Minister of Finance No. 91 of 2015. This is in accordance with hiraerki Article 7 paragraph (1) in Law Number 12 Year 2011 on the Establishment of Laws and Regulations states that the type and hierarchy of Laws and Regulations. Act. No. 11 is at the level of KUP that overshadows PMK No.91. It is therefore natural that the Act stands alone and has different authority from the KUP.

In the scope of policy researchers divide into two things namely the content of policies and policy subjects. In the tax amnesty policy of existing facilities in the policy reinventing policy was also given. The facility is the elimination of sanctions, so it can be said that the facilities provided tax amnesty more. For subjects within the scope of tax amnesty policy is wider not only the taxpayers who have been registered. An unregistered taxpayer may also participate in the program as long as he owns the asset.

On the ease of implementing tax amnesty policy, tax amnesty policy in reporting procedure is very simple, taxpayers only recognize the property to be reported on the provided form, pay a ransom amount and automatically all the problems are completed. In contrast to the Reinventing Policy which should propose the removal of sanctions first. SKP and STP will remain published, this directly adds the work of both taxpayers and taxpayers themselves. Then the final problem in implementing this policy rests with its law enforcement itself. In the Reinventing Policy policy there is no law enforcement to be done after the policy ends. For tax amnesty law enforcement is considered very difficult to do because the sanctions are very large. This sanction is considered to cause problems in the implementation in the field. Therefore, even now it is not heard in any media law enforcement after tax amnesty policy is done.

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