

# THE EFFECT OF THE TAXATION SYSTEM AND TAX JUSTICE ON THE SUCCES OF THE TAX AMNESTY AT KPP PRATAMA MAKASSAR UTARA

Harlina Liong<sup>1\*</sup>, Nurdjanna Fadjarin Uluputty<sup>2</sup>, Ardaningsi Daing<sup>3</sup>

<sup>12</sup> Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Amkop Makassar

<sup>3</sup> Department of Management, Sekolah Tinggi Ilmu Ekonomi Amkop Makassar

**Abstract.** This research aims to determine the effect of the taxation system and justice on the success of the tax amnesty KPP Pratama Makassar Utara. Where in this research using a quantitative approach. The object of this research is the employees at KPP Pratama Makassar Utara. This research uses nonprobability with sample selection done using the Slovin formula and obtained a sample of 52 people. Collection data using the documentation method and questionnaires distributed to respondents and processed using SPSS version 23. The analysis design data used was multiple linear regression. The results of this research indicate that the results of partial hypothesis testing that the taxation system has no significant effect on the success of the tax amnesty, and so tax justice has a significant effect on the success of the tax amnesty. Meanwhile, the simultaneous test shows that the taxation system and tax justice have a simultan and significant effect on the success of the tax amnesty.

**Keywords:** : Tax System, Tax Justice, Tax Amnesty Success

**Abstrak.** Penelitian ini bertujuan untuk mengetahui pengaruh sistem perpajakan dan keadilan perpajakan berpengaruh terhadap keberhasilan tax amnesty pada KPP Pratama Makassar Utara. Dimana pada penelitian ini menggunakan pendekatan kuantitatif. Objek penelitian ini adalah karyawan yang ada pada KPP Pratama Makassar Utara. Penelitian ini menggunakan non probability dengan pemilihan sampel dilakukan menggunakan rumus Slovin dan didapatkan sampel sebanyak 52 orang. Pengumpulan data dilakukan dengan metode dokumentasi dan kuesioner yang disebarkan pada responden dan diolah menggunakan SPSS versi 23. Model analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian ini menunjukkan bahwa, hasil uji hipotesis secara parsial bahwa sistem perpajakan berpengaruh tidak signifikan terhadap keberhasilan tax amnesty, dan begitu juga dengan keadilan perpajakan berpengaruh signifikan terhadap keberhasilan tax amnesty. Sedangkan pengujian secara simultan menunjukkan bahwa sistem perpajakan dan keadilan perpajakan berpengaruh simultan dan signifikan terhadap keberhasilan tax amnesty.

**Kata kunci:** Sistem Perpajakan, Keadilan Perpajakan, Keberhasilan Tax Amnesty.

\* Corresponding Author at Department of Accounting, STIE Amkop Makassar, Jl. Meranti No. 1 Panakkukang, Makassar 90231 South Sulawesi, Indonesia.  
E-mail address: [harlinaliong051182@gmail.com](mailto:harlinaliong051182@gmail.com) [nurdjanna.hana@gmail.com](mailto:nurdjanna.hana@gmail.com) [ardaningsienchi@gmail.com](mailto:ardaningsienchi@gmail.com)

## 1. Introduction

The Indonesian government baru-baru it makes efforts to increase state revenues and boost economic growth, including by issuing undang-undang no. 11 years 2016 on taxes amnesty or pardon ( Baiti, tax 2018 ), enactment of laws no. 11 years 2016 for forgiveness tax is a regulation which is no longer new things in Indonesia. In its history, Indonesia has had a policy forgiveness tax or more commonly called amnesty tax, three times namely 1964, 1984 and 2008.

Amnesty taxes in the application aims to enhance economic growth through a restructuring and the transfer of goods which does not affect the increase in liquidity and an increase in the rupiah, the decline in interest rates and increase investment than the application of. Of amnesty tax policy is to encourage change which is good and fair and global tax on a system ( ning karnwijaya, 2016 ). The function of a tax of economic development can be distinguished by two types of, namely function budget and the function of the rules that leads to an effort to ensure that social justice and welfare. In the context of achieving the, justice undang-undang tax forgiveness indicating parts of justice by offering certain requirements for someone to find forgiveness, tax as the first to pay for back taxes and pay the ransom. There are some examples of amnesty program in some countries like south africa, india, ireland, russia and the united states, which indicates that the program is usually done to solve economic problems of the country. A good tax system can be a major proponent of the economy because it can stimulate the production of the real sector to produce an increase in people income per capita. After the ratification of the law, tax forgiveness the Indonesian government should develop tax reform and strengthen law enforcement

The tax amnesty program is tax income tax which the fund will be used in the construction. Some regions in Indonesia was still quite kota-kota remain by large. As a result, tax amnesty program needed to fund the government mega several projects to increase the level of community welfare.

## 1. Literature Review

According to ( sendari anugerah ayu ) 2021 , system is a device that regularly interconnected forming a unity .( azhari et al . 2015, ) taxation systems the collection and management of tax in which taxpayers directly and bersama-sama perpajakannya perform the management of the state and the development of fees.

According to Liong, H. (2020) believes that AIS is a system that collects, records, stores, and processes data for produce decision-making information.

According to (Mardiasmo, 2016), the collection and management system Taxes are divided into three, namely:

#### 1. Self-Assessment System

The tax administration system authorizes taxpayers to report, calculate, and deposit their taxes

alone. Example: Value Added Tax (VAT) and Tax Income (PPh).

#### 2. Official Assessment System

A collection system that authorizesngovernment (fiskus) to determine the amount of tax payable

by taxpayers. Example: Land and Building Tax (PBB).

#### 3. With Holding System

A tax accounting system that authorizesto third parties who are not taxpayers or tax authorities for determine the amount of tax owed by the taxpayer.

Tax justice

One of the things that must be considered in the application of taxesin a country is the existence of justice. According to Indonesian Dictionary(KBBI), Justice has a basic word fair, which means equal,does not take sides with the right, holds the truth and is not arbitrary. Justice is a question put to someoneaccording to their rights, because it is related to justice with rightsand one's obligations (Marlina, 2018).

Fairness in taxation is related to the perception of taxpayersregarding the tax methods or regulations applied by the tax systemIndonesia which is a lack of behavior (Wicaksono, 2014).

Fiscal justice is justice in the application of the existing tax system(Reuven et al., 2011). For example, every citizen must participatein government funds and the form of participation must be proportionalaccording to their respective capacities, namely bycompare the income earned by the protection thatenjoyed by the country. As a result, society guarantees taxes,so that people need certainty to obtainfair treatment in the imposition of tax collection by the state.

tax justice has scope general, even very deep because it should be feedback from contribution of taxpayers who wish to comply with tax regulations and to fulfill their obligations. As long as the taxpayer (Hasibuan, 2014). Enough in the law includes: taxes in general and are distributed uniformly and have been adapted to their respective capacities. Even if only in its implementation is to give taxpayers the right to file objections, late payments and a call to the Tax Advisory Board. Taxes are considered fair if tax invoices are commensurate with the ability to pay and the benefits received.

### Tax Amnesty

According to the Law of the Republic of Indonesia Law Number 11/2016 concerning tax amnesty, states that Tax amnesty is the elimination of real tax debt, not imposed tax administration sanctions and criminal sanctions in the field of taxation, for property that has not been reported in the SPT is done by paying all samples and pay the ransom according to (Director General of Taxes, 2016). The objectives and benefits of the tax amnesty are as follows:

1. Increase economic growth by repatriating good assets marked by an increase in domestic liquidity, an increase in the measurement of the rupture, a decrease in interest rates and an increase in investment.
2. Database extension on more valuable taxes, complete and integrated.
3. Increase tax revenue.
4. Improving the compliance of taxpayers who do not comply with the law and increasing awareness of taxpayers in

Short term goal is to increase revenue

tax sector and the long-term aim of the tax amnesty is to increase tax sector revenues through the tax sector. Expansion of taxpayers and basic arrangements for tax administration. Tax amnesty implemented in Indonesia is based on Law no. 11 of 2016 concerning tax amnesty. In contrast to the principle of applying the law (law enforcement) in the field of taxation, which, in principle, the implementation of tax provisions must be carried out so that lower or non-compliant taxpayers must apply, the Tax Amnesty Program instead, provides taxpayers with paying a certain number of people.

The Indonesian government's tax amnesty is carried out in the middle a slow economy as a powerful weapon to get the desired income for the sustainability of government programs. Tax amnesty is carried out to withdraw money from outside tax-free citizens, such as Panama or other countries. The Government hopes that with this Tax amnesty Program with a very cheap ransom, it can attract Indonesian citizens to transfer their deposits or invest in the country.

## 2. Method, Data, and Analysis

This research uses quantitative research methods. Research will be carried out at the North Makassar Pratama Tax Service Office, which is located on Jl. Urip Sumoharjo km.4, State Finance Building 1 Makassar.

This research is used as a population by the author is all employees at KPP Pratama North Makassar as many as 109 people. In this study, the instruments used by researchers are questionnaires and documentation.

## 3. Result and Discussion

### 1. The Influence of the Taxation System on Tax Successamnesty

Based on the results of the t-test on the processed data of SPSS version 23, the t-count value is (1.613). Because the calculated value is smaller than t table ( $1.613 < 2.010$ ), and the significant value is calculated (0.113), because the significant value is greater than the specified significant value ( $0.113 > 0.05$ ). So it states that the taxation system has no significant effect on the success of the tax amnesty.

The results of this study are not in line with the research conducted by Kristina Sepma Sipahutar (2019) which states that the tax system has a positive effect on the success of the tax amnesty. However, the results of Arintianti Santacitta Rahayu (2017) which states that the tax system has no effect on taxation because it can be carried out properly if the procedure

taxes related to calculation, payment and reporting can be easily done. In addition, the Fiskus must play an active role in the supervision and realization of its functions with high integrity. The tax system must also provide certainty to taxpayers on the amount of tax paid and there must be transparency so that there is no doubt about taxes or tax

collection. Thus, with the best tax system in KPP Pratama North Makassar, it will increase the success of the tax amnesty (tax forgiveness).

## 2. The Effect of Tax Fairness on Tax SuccessAmnesty (H2)

Based on the results of the t-test on the processed data of SPSS version 23, the calculated value of (2.647) is obtained because the t-count value is greater than t-table ( $2.647 > 2.010$ ), and the significant value is calculated (0.011) because the significant value is smaller than the significant value. determined ( $0.011 < 0.05$ ). It states that tax justice has a significant effect on the success of the tax amnesty.

The results of this study are in line with research conducted by Pakata Rosmiati (2018) which states that tax justice affects the success of the tax amnesty. Therefore, tax equity is a situation where taxpayers who have the same capacity must pay the same amount of tax and have a greater ability to pay more important taxes. Thus, tax success will be achieved or can also be controlled if every rule of tax law is regulated fairl.

## 3. The Influence of the Taxation System and Tax Justice on Tax Amnesty Success

The test results show that the Influence of the Taxation System and Tax Justice on the Success of Tax Amnesty. These results indicate that the taxation system and equity simultaneous taxation has a significant effect on the success of the tax amnesty.

## 4. Conclusion and Suggestion

The tax system has no significant effecton the success of the tax amnesty. Tax justice has a significant effect on the success of the tax amnesty. The taxation system and tax justice have a simultaneous and significant effect on the success of the tax amnesty.

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