



Tax Law Perspectives on Tax Amnesty Policy Assessment: Balancing Fairness and Compliance

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<p>Article History Received: 2025-08-12 Revised: 2025-08-22 Published: 2025-09-30</p> <p>Keywords: <i>Tax Amnesty; Tax Law; Tax Justice; Tax Compliance; Public Policy</i></p>	<p>The tax amnesty policy is a strategic step taken by the Indonesian government to improve taxpayer compliance and expand the tax revenue base through tax amnesty by providing an opportunity to report unreported assets without administrative or criminal sanctions. This study aims to analyze the assessment of the tax amnesty policy from a tax law perspective, particularly in balancing the principles of fairness and tax compliance. The method used is a socio-legal approach with a literature study on the regulation and implementation of tax amnesty and its impact on social justice and taxpayer compliance. The results show that the success of this policy is highly dependent on the government's ability to implement a fair and transparent amnesty mechanism without sacrificing justice for compliant taxpayers. In addition, the effectiveness of the tax amnesty program is also influenced by the level of legal certainty, political stability, and ease of tax administration to encourage a culture of voluntary compliance. Therefore, the assessment of the tax amnesty policy must consider the balance between state revenue and social justice in order to create a sustainable and trusted tax system.</p>

I. INTRODUCTION

The tax amnesty policy has become a strategic instrument used by many countries, including Indonesia, in an effort to increase tax compliance and expand the state revenue base. (Nurmalasari 2025) In Indonesia, this policy is formally regulated in Law Number 11 of 2016 concerning Tax Amnesty. Through this policy, the government provides taxpayers with the opportunity to voluntarily disclose previously unreported assets in exchange for the elimination of administrative and criminal tax sanctions. The goal is to encourage active public participation in the national tax system and increase liquidity and domestic investment through asset repatriation.

However, the implementation of the tax amnesty has not been without controversy, both in terms of effectiveness and fairness. On the one hand, this policy is considered successful in raising funds and increasing state revenue in the short term. (Kurniawati 2018).

However, on the other hand, this policy has also drawn criticism because it is considered to

provide privileges to taxpayers who have previously been non-compliant, thus potentially creating inequality and a sense of injustice for taxpayers who have been compliant. This raises fundamental questions regarding the consistency of the principle of fairness in tax law and its impact on long-term tax compliance. From a tax law perspective, the principles of fairness and legal certainty are key pillars in the formulation and implementation of fiscal policy. (Jenita 2025).

A tax policy that lacks a balance between fairness and effectiveness risks eroding the legitimacy of the tax system in the public eye. Therefore, it is crucial to evaluate tax amnesties not only from the perspective of fiscal revenue, but also from the perspective of social justice, voluntary compliance, and the sustainability of the national tax law system.

This study aims to analyze the tax amnesty policy from a tax law perspective, focusing on efforts to balance the principles of fairness and tax compliance. The methodology used in this study is a socio-legal approach, a combination of

normative and empirical approaches. The research was conducted through a literature review of national regulations, technical policies on tax amnesty implementation, and an analysis of secondary data related to the program's impact on taxpayer behavior and public trust in the tax system.

The study's findings indicate that the success of a tax amnesty policy is significantly influenced by the transparency of its implementation and the government's ability to consistently enforce the law after the amnesty period ends. The government must ensure that the tax amnesty does not become a recurring practice, as this would create moral hazard and systematically undermine tax compliance. Furthermore, the effectiveness of a tax amnesty policy also depends heavily on the support of a strong legal system, political stability, and a streamlined tax administration system that encourages voluntary compliance from the public.

Therefore, the evaluation of the tax amnesty policy cannot be solely measured by the amount of revenue obtained during the amnesty period, but also by the extent to which this policy is able to create a sense of fairness, increase long-term compliance, and strengthen the foundation of a sustainable tax system that is trusted by the public.

II. RESEARCH METHODS

This research uses a socio-legal approach (socio-legal research), namely an approach that combines normative legal analysis with an empirical review of the social context in which the law applies. (Sonata 2014) This approach was chosen because the issues studied not only concern the normative aspects of the tax amnesty policy, but also encompass aspects of taxpayer compliance, public trust, and social justice as a result of the policy's implementation.

The type of research used is descriptive qualitative research, namely research that aims to systematically and in-depthly describe the legal substance and implementation of the tax amnesty policy based on data obtained from relevant literature sources. This study used two types of data: primary and secondary data.

Primary data is data that comes directly from laws and regulations relating to tax amnesty policies, including:

1. Law Number 11 of 2016 concerning Tax Amnesty,
2. Minister of Finance Regulation (PMK) regarding the implementation of tax amnesty,
3. Circular Letter of the Directorate General of Taxes (DGT) relating to the implementation of tax amnesty.

Meanwhile, secondary data is data obtained from relevant literature, such as tax law textbooks, scientific journal articles, official government reports, and previous research results discussing the implementation and impact of tax amnesty in Indonesia over the past five years. Data collection techniques were carried out through library research, namely by exploring literature related to tax amnesty from a legal and social perspective. The literature reviewed included legal documents, scientific articles, government agency reports, and other academic media. Source searches were conducted through physical libraries and online databases such as Google Scholar, SINTA, and Garuda. The collected data were then analyzed using descriptive qualitative analysis, as follows:

1. Classifying data based on normative legal categories and empirical findings,
2. Comparing existing legal norms with policy implementation in the field,
3. Analyzing the suitability between the implementation of tax amnesty with the principles of tax justice and voluntary compliance,
4. Drawing conclusions from the results of the analysis as a basis for providing an assessment of the effectiveness and sustainability of the policy.

This study utilizes tax law theory that emphasizes several key principles, including: equity, legal certainty, efficiency and effectiveness of the tax system, and voluntary tax compliance. This theory aims to assess the extent to which the tax amnesty policy not only meets fiscal targets but also supports the creation of a fair and sustainable tax system.

III. RESULTS AND DISCUSSION

A. The Concept and Purpose of Tax Amnesty in the Indonesian Taxation System

Tax amnesty, or tax forgiveness, is a fiscal policy that provides a chance to taxpayers to disclose previously unreported assets without being subject to administrative or criminal sanctions, in exchange for payment of a ransom (Nurmalasari 2025). In Indonesia, this policy was first implemented in 1964, then repeated in 1984, 2008, 2016, and 2022 through the Voluntary Disclosure Program (PPS).

The main objective of the tax amnesty policy is to increase state revenue by expanding the tax base through disclosure of assets that have not been reported so far (Setiawan and Mulya 2024). Furthermore, this policy aims to improve taxpayer compliance by providing them with the opportunity to fulfill their tax obligations without fear of sanctions. The tax amnesty is also expected to reduce tax avoidance practices and increase the transparency of Indonesia's tax system. (Muljadi, Hastuti, and Hananto 2022).

In the Indonesian context, the specific objectives of implementing tax amnesty include: (Ispriyarso 2019):

1. **Increasing State Revenue:** Tax amnesty can increase state revenue in the short term through ransom payments from previously non-compliant taxpayers.
2. **Expanding the Tax Base:** By providing an opportunity for taxpayers to report unreported assets, tax amnesty can expand the tax base and increase the number of registered taxpayers.
3. **Improving Tax Compliance:** It is hoped that after participating in the tax amnesty program, taxpayers will be more compliant in fulfilling their tax obligations in the future.
4. **Asset Repatriation:** Tax amnesty can encourage taxpayers to bring assets held abroad back into the country, so they can be used for investment and increase domestic liquidity.
5. **Tax Reform:** This program can be a first step in reforming the tax system towards a fairer and more efficient system.

The implementation of the tax amnesty in Indonesia has shown significant results in increasing state revenue and expanding the tax base. However, the effectiveness of this policy in improving long-term tax compliance still needs to be evaluated. (Muljadi et al. 2022) Several studies have shown that although there was an increase in tax revenue following the implementation of the tax amnesty, its impact on long-term tax compliance was not yet significant.

In this context, it is important to continuously evaluate and review the tax amnesty policy to ensure that its main objectives are achieved without causing negative impacts on the tax system and social justice.

B. Legal Review of Tax Amnesty Policy in Indonesia

The tax amnesty policy is part of a fiscal strategy with significant legal consequences. In Indonesia, this policy was formalized through Law Number 11 of 2016 concerning Tax Amnesty, which provides taxpayers with the flexibility to disclose previously unreported assets without incurring administrative and criminal tax penalties.

When viewed from a tax law perspective, a number of important issues arise, particularly those related to the principles of justice, legal certainty, and equal treatment for all taxpayers. One frequently criticized legal issue is the potential violation of the principle of equality before the law. (Sulaiman 2016).

This amnesty policy benefits taxpayers who previously avoided their tax obligations, while those who have complied receive no similar incentives. This situation creates the impression that non-compliance can be forgiven, which in turn can reduce future voluntary compliance and create unequal legal treatment. The Constitutional Court, in Decision No. 63/PUU-XIV/2016, stated that the tax amnesty does not conflict with the 1945 Constitution and is part of the government's open legal policy.

However, a number of academics believe that the Court's argument places too much emphasis on economic aspects and tends to ignore ethical considerations and fiscal justice. From a criminal

law perspective, the tax amnesty policy raises issues if the assets disclosed are derived from other crimes, such as corruption or money laundering. Granting unlimited amnesty could actually undermine the principle of *ultimum remedium*, which states that criminal sanctions should be a last resort.(Putu and Sugiantari 2021)Therefore, there needs to be legal restrictions on which violations can be forgiven and which cannot.

From an administrative law perspective, the implementation of tax amnesty must adhere to the principle of legality. This means that every policy implementation must be based on clear legal provisions and not used as a tool for certain political interests. Technical regulations, such as the Minister of Finance Regulation (PMK) and implementation instructions, must ensure transparency, accountability, and legal protection for both participants and tax officials. Therefore, tax amnesty should be viewed as an extraordinary measure, not a routine solution to tax compliance issues.(Ardin et al. 2022)The state needs to emphasize comprehensive reform of the tax system based on fairness, effective oversight, and encouraging voluntary and sustainable tax compliance.

C. Analysis of Justice in the Implementation of Tax Amnesty

Fairness is a key pillar of the tax system that must always be considered in every fiscal policy, including the tax amnesty policy. The tax amnesty program provides taxpayers with the opportunity to disclose previously unreported assets without incurring criminal and administrative sanctions.(Hafizd, Janwari, and Al-Hakim 2024)However, the implementation of this policy raises fundamental questions regarding fairness, both for the state, compliant taxpayers, and the wider community.

In the context of law and taxation, the principle of justice demands that all taxpayers be treated equally and fairly. However, the tax amnesty practically grants preferential treatment to taxpayers who have evaded their obligations. This creates a dilemma of justice, as consistently compliant taxpayers are not rewarded

appropriately, while those who violate are given a second chance without full consequences. This situation has the potential to erode public trust in the tax system and trigger social discontent.(Muljadi et al. 2022).

Distributive justice is concerned with how the burden of taxation is shared proportionally and fairly among citizens.(Thalib 2022). Tax amnesty can create an imbalance in this regard because those who have not reported their assets can pay a relatively lower tax than they should have paid. As a result, this group of taxpayers benefits financially from compliance with their obligations, especially those who pay their taxes in full and on time.

This inequality indicates an unfair shift in the tax burden and has the potential to harm state revenues in the long term. One of the primary goals of the tax system is to ensure that violations are subject to appropriate sanctions to provide a deterrent effect. Tax amnesty, by eliminating criminal and administrative sanctions, reduces the retributive aspect of the law that should regulate the consequences for violators.(Ispriyarso 2019)As a result, this policy could weaken the law's preventive function and encourage a disregard for tax obligations.

This can indirectly create the perception that non-compliance is tolerated, potentially undermining the integrity of the tax system. Implementing a tax amnesty without strengthening oversight and improving the tax administration system has the potential to create a moral hazard phenomenon, where taxpayers delay reporting assets under the assumption that there will be another opportunity for amnesty in the future. This situation exacerbates social injustice because only certain groups, particularly the economic elite, have the ability and access to optimally utilize the program, while lower-class communities continue to bear the tax burden without receiving similar benefits.

A distinction must be made between formal and substantive justice in analyzing tax amnesty policies. Formal justice refers to the policy's compliance with applicable legal procedures, while substantive justice emphasizes outcomes that are just and morally meaningful for all levels

of society. Even though tax amnesty is regulated by law and legal formalities are met, this does not necessarily mean the policy is substantively just. This program is often seen as creating a justice gap because it fails to address profound social and ethical impacts.(Kurniawati 2018).

To maintain fairness, policies are needed that provide special rewards for compliant taxpayers, for example through fiscal incentives, tax reductions, or formal recognition. This is crucial to ensure that compliant taxpayers do not feel disadvantaged and remain motivated to consistently fulfill their tax obligations. Furthermore, such rewards can strengthen a culture of ongoing voluntary compliance. Transparency in the implementation of the tax amnesty is crucial to maintaining public trust. The government must openly report the program's results, including the number of taxpayers participating, the value of disclosed assets, and state revenue from tax amnesty payments.

Furthermore, accountability mechanisms must be implemented to prevent abuse of authority by tax officials or amnesty participants. This step can minimize public suspicion and increase the policy's legitimacy. Tax amnesty should not be the sole solution to improving tax revenue and taxpayer compliance. This policy must be accompanied by structural reforms to the tax system, such as tariff simplification, improving the quality of tax services, and strengthening the oversight and law enforcement system.

Thus, the tax system must not only rely on amnesty but also build a foundation of long-term fairness and efficiency. The tax amnesty policy poses serious challenges in the context of justice, both distributive, retributive, and social. To achieve fair implementation, a policy design is needed that considers equal treatment between compliant and non-compliant taxpayers, as well as transparency and rewards for compliant taxpayers. Comprehensive tax reform is a crucial step to ensure that the tax amnesty can function as a fiscal instrument that not only increases revenue but also strengthens fairness and public trust in the tax system.(Nurmalasari 2025).

D. The Impact of Tax Amnesty on Tax Compliance and State Revenue

Tax amnesty is a fiscal policy designed to increase tax revenue and improve taxpayer compliance by providing taxpayers with the opportunity to disclose previously unreported assets without being subject to sanctions. However, the extent to which this policy is effective in achieving these two objectives—increasing state revenue and encouraging tax compliance—remains a matter of debate and is heavily influenced by various factors in its implementation. Directly, tax amnesty provides additional state revenue through redemption payments from taxpayers participating in the program.(Putu and Sugiantari 2021).

For example, the implementation of the tax amnesty in Indonesia in 2016 significantly increased state revenue from redemption values and the disclosure of previously unreported assets. Furthermore, the program also helped expand taxpayer asset data, which can serve as a basis for more effective tax oversight in the future. One of the main objectives of the tax amnesty is to encourage taxpayers to voluntarily report assets and pay taxes honestly after the amnesty period ends.(Tjan 2023).

However, the long-term impact of tax amnesty on voluntary compliance remains a matter of debate. Several studies indicate that the program can increase taxpayer awareness thanks to education and outreach efforts during its implementation. However, there are also concerns that tax amnesty can foster complacent behavior, where taxpayers delay their obligations in the hope of a future amnesty.

Tax amnesty can also create a moral hazard risk, where taxpayers feel they don't need to fully comply because they expect an amnesty program in the future. This can weaken long-term compliance and create uncertainty about tax revenues. Therefore, the success of a tax amnesty in encouraging compliance depends heavily on the government's commitment to strict supervision and law enforcement after the amnesty period ends. The level of legal certainty and ease of tax administration also play a crucial role in the success of a tax amnesty.

A transparent tax system, simple procedures, and good service can increase taxpayer confidence and encourage voluntary compliance. Conversely, legal uncertainty and bureaucratic red tape will actually reduce the program's effectiveness. Tax amnesty should be seen as part of a broader tax reform strategy. The government needs to implement structural reforms in the tax system, improve oversight, and build a culture of compliance through education and incentives.

Thus, tax amnesty not only functions as a short-term fiscal tool but also as a long-term effort to create a more effective and fair tax system.

IV. CONCLUSION AND SUGGESTIONS

A. Conclusion

Indonesia's tax amnesty policy is a strategic step to improve the tax system by disclosing unreported assets in exchange for the elimination of administrative and criminal sanctions. This program has proven effective in increasing state revenue and expanding the tax database in the short term, while also providing a starting point for fairer and more efficient tax reform. However, its long-term effectiveness on tax compliance remains debated due to the potential for moral hazard and taxpayer permissiveness. Legally, this policy enjoys the legitimacy of Law No. 11 of 2016 and constitutional support, but it creates a justice dilemma: compliant taxpayers feel they are not receiving equal treatment, potentially neglecting the principle of equality before the law. Therefore, the tax amnesty must be understood as an extraordinary policy that needs to be balanced with comprehensive tax reform, transparency in implementation, and strengthened accountability to avoid eroding public trust and the integrity of the tax system.

B. Suggestion

To ensure the sustainability of the tax amnesty's benefits, the government needs to follow up with comprehensive tax reforms, including administrative improvements, strengthened oversight, and system digitalization to encourage long-term compliance. Rewards or incentives for compliant taxpayers are also crucial to maintain a sense of justice and prevent public

trust from eroding. Furthermore, legal provisions must strictly limit the amnesty of assets derived from specific criminal acts, ensuring the principle of *ultimum remedium* and the deterrent effect are maintained. The program must be implemented with full transparency and accountability to ensure public oversight and prevent abuse of the policy. Furthermore, tax education and outreach need to be expanded as a strategic step toward building a culture of voluntary compliance, so that the success of the tax amnesty truly becomes the beginning of a fair, effective, and trusted tax system for all levels of society.

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