

Amnesty And Tax

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Abstract

The aim of this study is to determine the extent to which tax amnesty provides relief from administrative fines linked to motor vehicle taxes. The descriptive research technique chooses to use analysis with a qualitative approach before making conclusions. Tables and diagrams are used to depict the realization of motor vehicle tax income before and after the tax amnesty. The results of the survey show that because of the Amnesty tax relief program, more people in the city of Bandung are aware of paying motor vehicle taxes. This tax amnesty program also raises the original regional revenue in the motor vehicle tax sector until the predetermined objective is reached.

Keyword: Motor Vehicle Tax, Tax Amnesty and Administrative Sanctions

INTRODUCTION

Number of delays in his height for a motorized vehicle This became a significant issue. significant for the government since it may have an effect on acceptance by lowering state taxes. In addition, due to financial constraints, this issue may also impede government development projects.

In order to encourage tax payers to pay their taxes on time and minimize the amount of arrears on motorized vehicle taxes, the Indonesian government created a tax amnesty scheme at that time. Additionally, it is anticipated that this initiative will raise public awareness of the value of paying taxes and promote mandatory compliance with tax regulations.

Tax amnesty regulations are in place to provide opportunities for mandatory taxes with arrears on motorized vehicles. Thus, the government of Java West is trying to raise awareness by taxing through policies such as tax amnesty. The primary source for government areas is the tax area, particularly motorized tax vehicles. In accordance with Akbarani (2023), Regional Original Income as a Cost Development Area, Tax Amnesty (Forgiveness Tax) is a possibility granted in time restricted to group payer tax.

Certain concerns exist for being sued by a criminal since paying a particular amount of money as liberation is not nearly enough (including interest and fines) in relation to the previous year's taxes. We may infer that this tax amnesty is a government policy in the field of taxation that allows actual tax to be deleted from the record and prevents administration penalties and criminal penalties from being charged in the field

of taxation and policy. Given the time constraints, this Use must tax in order to increase obedience.

Summarized, it can be stated that the regulation The tax amnesty program plays a significant role in optimizing motorized vehicles and can also enhance compliance with tax obligations for motorized vehicles. Researchers determine how to optimize the application framework to learn about the Governor of West Java Number 57 Year 2022's Regulation on Amnesty and Penalty Administration for Tax Vehicle Motorization in the Finance Sector.

Approach Study

Techniques for gathering data are the most important stage of a study. As the primary goal of the study Getting data is what this is (Kurhayadi, 2022). About the method of gathering data for the study This involves the techniques of observation, documenting, and interviewing. Kushendar (2023) defines data analysis techniques as the process of gathering information through systematic means, such as notes, interviews, documentation, and categories. It also involves synthesizing information, composing it into a pattern, selecting what is significant and easy to understand, and drawing conclusions that are self-explanatory. Method for analyzing study data This is an analysis method for qualitative data. The procedures for analyzing the study's data Reduction, data presentation, and withdrawal conclusion are all included here.

FINAL RESULTS AND TALK

Discovery Findings

Tax vehicles that are motorized and collected through the official assessment system are subject to levy taxes, which provide the government with the ability to determine the amount of tax payable. Program relief, sometimes known as tax amnesty, is a government tax forgiveness program designed to encourage people to disclose and pay taxes that are due on assets that have not been reported to the appropriate parties. This program offers the required tax payers the opportunity to pay taxes at rates that are lower than usual.

Tax amnesty, often known as the relief program, is a government tax forgiveness program designed to encourage people to pay necessary taxes on assets that they haven't yet declared to the parties that have been given permission to do so. This program allows the required tax to be paid at higher rates than it would otherwise be.

Program for Realization and Reception The availability of tax amnesty relief fluctuates periodically based on a number of factors, including the degree of understanding of the obligations pertaining to this program, the management of challenges, and the tariffs offered.

Besides This represents UPTD Samsat Kawaluuyan's realization and acceptance of the Tax Amnesty Tax Relief Program Vehicle Motorized in 2022.

b. The conversation regarding the program relief tax amnesty that is provided by Regulation Governor Java West Number 57 The year 2022 is extremely beneficial. Motorized vehicle taxes must be paid. A contribution receipt tax vehicle motorized from the relief program tax amnesty in 2022 as large as Rp 2,751,765,970 shows this. Whereas 172 units with a percentage of 16.82% do not pay tax on motorized vehicles, 705 units with a percentage of 87.12% are required to tax motorbikes that pay taxes. Revenue Where is the tax amnesty, and does this include taxes that are required to participate in the relief program? derived from the data that has been set according to the assessment in subsection _proof Kawaluuyaan Samsat.

Owners of motor vehicles with overdue taxes can receive assistance and avoid penalties by participating in the tax amnesty program. The goal of this is to decrease the amount of arrears tax on motorized vehicles and increase the receipt of state tax from those vehicles. Regarding this, para-owners of motorized vehicles with arrears taxes can benefit from this program by paying for their motorized vehicles that have been paid off without any penalties being administered.

A tax amnesty scheme is available to turn on return-object taxes that have been past due for a considerable amount of time. Object: delinquent taxes Generally, people who owe money on their taxes for one to two years are considered to be in arrears. However, he provided relief from principal taxes and write-offs for object delinquent taxes. This allowed many owners of vehicles to take advantage of the waiver program, which reduced burden taxes and granted tax amnesty.

Research findings are in line with the Saepudin et al. (2022) study. Prove that, overall, he implemented Regulation Governor Number 42 of 2017 regarding providing PKB relief and increased PKB acceptance at UPTD Samsat Manado, even though the consequences of receiving CLA in 2017 were not so great. This is evident from the fact that the relief contributions received only amount to 2.028%, or Rp. 2,926,532,911, of the total realization of annual PKB receipts for 2017—Rp. 144,314. 472.560.Pg. This resulted from a shortage of time for public outreach and humanitarian programs. Thus, a large

number of people are also unaware that the PKB relief program exists. Only social media platforms, such as Facebook and websites, are used for socialization; leaflets are shared in spending moderately at the Wrong One Center and doing contest cars.

When doing research at Samsat Manado, the researchers take into account a number of earlier studies. Examine The research conducted by Kushendar and Kurhayadi (2021) demonstrates that the 2019 PKB receipts at the UPT Revenue Service Provinces of East Java, North Malang, and Batu City are already successful at the level of effectiveness because they surpass 100%, or 108.18%. According to Sumarjani (2020), a title influence incentive BBNKB tax must be paid on a motorbike that is registered in Surabaya West. According to research findings, providing an incentive for BBNKB taxes has no effect on the amount that must be taxed for vehicles registered in motorcycles during the first two months of the enforcement policy, which are April and May. However, on the moon in June and July, there appears to be a considerable effect.

FINAL STATEMENT

We can draw several conclusions from the study and discussion results that have previously been presented, including the fact that the West Javan government is attempting to raise awareness of the need for policy taxation. Regarding the relief program, taxes amnesty with emit regulation governor West Java number 45 year 2022 Tax amnesty is a highly useful tool for motorized vehicle payments. A relief program called Amnesty is in place, and it also raises public awareness of the need to pay taxes on motorized vehicles in Bandung and strengthens the obligation to comply with tax regulations. This could have a favorable effect on the country's upgrading reception tax. bolster the government's financial system.

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