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Existence of Tax Consultants in Implementing the Voluntary Disclosure Program

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Abstract

The existence of a tax consultant can assist the Directorate General of Taxes in educating taxpayers amid little public trust in tax officers, with a lot of well-implemented tax understanding that will create awareness of disclosure of assets that have not been disclosed. Through the Voluntary Disclosure Program (PPS) launched by the government, it is hoped that it will provide an opportunity for taxpayers to voluntarily disclose their obligations by paying income tax based on asset disclosure. The purpose of this study is to determine the existence of tax consultants in the implementation of voluntary disclosure programs. While the research method used qualitative transcendental phenomenology. Collecting data in this study is observation, interviews, and text analysis accompanied by documentation. The results of this study are that people can understand taxes well and can carry out their obligations and make a Voluntary Disclosure Program (PPS) and the existence of tax consultants who act as intermediaries for understanding taxes is increasing.

Keywords: *Tax Consultant; Voluntary Disclosure Program.*

INTRODUCTION

The Coronavirus Disease-19 experienced by the whole world is continuing, and even cases in Indonesia are increasing. This pandemic has brought many changes in the order of life, both in terms of society and the country. The implementation of restrictions on community activities hampers the socio-economic activities of the community. In addition, as a result of the prolonged pandemic, Indonesia's economic stability has begun to be disrupted. In 2020, after *the Covid-19 pandemic*, Indonesia experienced an economic recession. The economic recession in Indonesia is one of them, marked by an increase in unemployment. As of August 2020, the unemployment rate was recorded at 7.07%, an increase of 1.84% compared to August 2019 (BPS, 2020). The Indonesian government has made efforts to restore the economy by issuing a Perpu on state financial policies in dealing with the *Covid-19 pandemic* as an effort to stabilize the country's economy. The Perpu also contains policies related to state revenue in the field of taxation. Reporting to (Masdi, 2021)Indonesia, there was a decrease in tax revenue in 2020 by 19.6% compared to 2019. The realization of tax

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revenue in 2020 was only 89.4% of the APBN target, so it can be said that there was a shortfall or failure to achieve the target of around 126.7 trillion. As a result, the budget deficit increased to 6.1% of GDP.

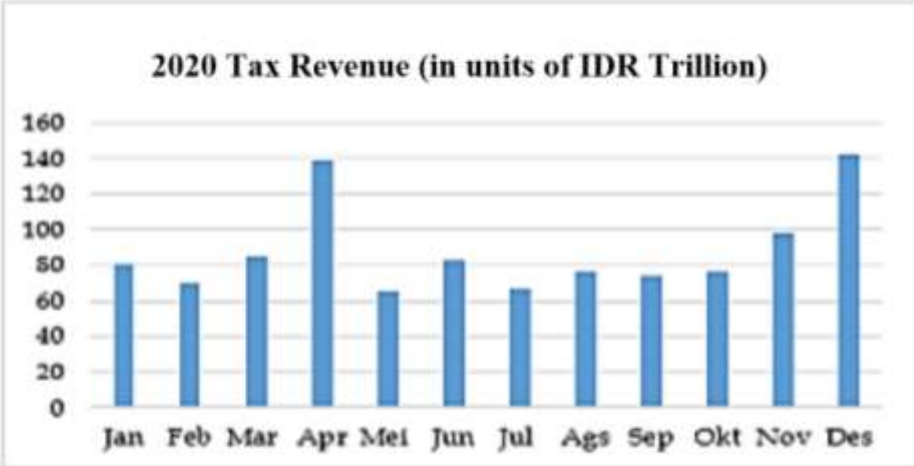

Figure 1. 2020 Tax Revenue

Source: APBN Performance and Facts 2021

Taxes are a source of state revenue which contributes around 58.1% of all state revenues. Without taxes, a country will have difficulty carrying out the country's sustainable development. The use of taxes used to finance public facilities such as schools, hospitals, bridges, public transportation, and others is borne by the tax. The more taxes collected, the more facilities can be realized for the welfare of the people of a country. It cannot be denied that the tax sector has received extensive attention in recent years. The increasing role of taxes in the APBN has made the government make various efforts to increase the number of taxpayers and tax revenues from registered taxpayers so that state finances remain in a stable and healthy condition. For this reason, the role and support of the community are very important (Waluyo, 2017). To fulfill its obligations, one of the parties considered capable of understanding and exploring the procedures for implementing taxes is a tax consultant. It is hoped that the existence of a tax consultant can assist the Directorate General of Taxes in educating taxpayers amidst the lack of public trust in tax officers and self-assessment in fulfilling tax rights and obligations for taxpayers (Sugiyanto, 2017).

Taxpayers who are unfamiliar with tax understanding and knowledge will be greatly helped by having a tax consultant to calculate the tax payable and prevent tax calculation errors so that taxpayers make tax payments effectively. As a professional in their field, the tax consultant will provide explanations, guidance, and careful planning so that taxpayers can be implemented properly. However, with the role of a tax consultant, there will be costs incurred in the component of taxpayer compliance costs incurred by the taxpayer himself. According to KMK Number 485/KMK.03/2003, a tax consultant is a person whose job is to provide professional services to taxpayers in carrying out tax rights and obligations by applicable tax laws and regulations. In principle, the professional services of a tax consultant are not limited and regulated by law, but must be by laws and regulations.

In general, the services provided by tax consultants include consulting services, tax planning, and management services, tax review services, tax compliance services, and tax companion services (when the taxpayer is in trouble at the tax court). To maintain their existence, tax consultants are required to always maintain their quality, the quality of tax consultants is a good or bad level based on customer (taxpayer) experience. Meanwhile, according to (Suhud, 2011)the quality of the tax consultant is a factor that needs to be considered because from this dimension there will be differences and other types of service organizations, the quality of this tax consultant can be measured by the quality of the interaction of the tax consultant with his client.

The role of the tax consultant is to educate the public and the efforts made by the government in increasing state revenue, namely by pressing the taxpayer to play an intensive role in the voluntary tax obligations borne by each individual. The role of the tax consultant, among others, is to encourage taxpayer compliance with their tax obligations (Mugoya & Chimilila, 2013). In addition, tax consultants also have an additional role apart from being a mediator between taxpayers and the government. More than that it affects the obedient behavior of taxpayers (Mangoting, Yenni, Retnaningtyas, & Tonny, 2019). According to research (Erard, 1993)exemplifying the existence of tax consultants who also act as accountants and lawyers, many use the gray area (gray area) of tax provisions as a strategy to reduce tax payments. Through the Voluntary Disclosure Program (PPS) as stipulated in Law no. 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) in terms of implementation technically regulated by PMK-196/PMK.03/2021 concerning procedures for implementing the Voluntary Disclosure Program (PPS) for taxpayers. Even though this program looks the same as the Tax Amnesty in 2016, it is different from the voluntary program in terms of background, rates, and technical implementation.

According to the statement of the Minister of Finance of the Republic of Indonesia (2021), the Voluntary Disclosure Program is a policy that provides a choice for taxpayers to able to disclose their tax assets and obligations that have not been disclosed voluntarily. This voluntary disclosure program is a policy that does not only tax amnesty but also a rare opportunity that taxpayers can make the best use of. The Voluntary Disclosure Program policy cannot run successfully without the contribution of the taxpayer. The Voluntary Disclosure Program provides an option for taxpayers who have not fully reported their assets in the past to follow this policy by paying the PPH rate for disclosing reported assets. Taking options by taxpayers depends on the perception of each individual in responding to this Voluntary Disclosure Program policy. Taxpayer perceptions related to the Voluntary Disclosure Program are considered very important in supporting the implementation of this policy because the actors of the voluntary disclosure program are the taxpayers themselves. Factors supporting the formation of taxpayer perceptions can be in the form of attitudes, motivations, expectations, experiences, atmosphere, and something new (Aruan, 2017). Another important supporting factor in forming the perception of the taxpayer is trust in the government in implementing the policy.

The objective of the Voluntary Disclosure Program (PPS) is to increase voluntary taxpayer compliance. It turns out that programs of this kind have been implemented in Indonesia since 1964 until now. Even though the taxpayer compliance program has been implemented several times, it seems that taxpayer compliance is still very far from what the government expects. Whereas the Voluntary Disclosure Program (PPS) is expected to provide an opportunity for taxpayers to disclose their obligations voluntarily through the payment of income tax based on the disclosure of assets. Taxpayers themselves are guaranteed to be free from administrative sanctions and protection of disclosed asset data cannot be used as a basis for criminal investigations and prosecutions against taxpayers. The Voluntary Disclosure Program (PPS) is implemented with the principles of simplicity, legal certainty, and benefits to increase taxpayers before law enforcement is carried out (Adinda Suci Cahya Ningtyas, 2022). based on the background above, the researcher is interested in studying further and conducting research with the title "The Existence of a Tax Consultant in the Implementation of the Voluntary Disclosure Program (Case Study at Tony Purnomo's Tax Consultant Office)"

The formulation of the research problem is how the existence of a tax consultant in the implementation of voluntary disclosure programs. The research objective to be achieved in this study is to determine the existence of tax consultants in the implementation of voluntary disclosure programs.

LITERATURE REVIEW

Tax

According to Law No. 28 of 2007, "taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law by not getting compensation directly and used as much as possible for the needs of the state for the prosperity of the people. The role of taxes in Indonesia has a very big influence on the receipt of the state revenue and expenditure budget (APBN) every year because taxes are one of the main revenues for the state (Ramadhan, 2021). According to (Resmi, 2017)the tax definition proposed by Dr. NJ Feldmann is a public contribution to the state that can be forced without any contradiction and solely to cover public expenses. Whereas the tax proposed by SI Djajadiningrat is a tax as an obligation of part of the wealth to the state treasury caused by a condition, event, and creation that gives a certain position but not as law, but regulations set by the government and can be forced but there is no reciprocity from the state directly to maintain the welfare of society. (M. J. H. Smeeth, 1952)argues "Taxes are achievements to the government that are owed through general norms and which can be imposed, without any counter-achievement that can be shown in individual terms, the intention is to finance government spending".

The tax function is a very important role in the life of the nation and state because of its function. In the tax function, there are 5 functions, namely, the budgetary function is as a source of funds for the state. The regular function is as a tool to regulate and carry out government activities in the social and economic fields. The distribution function can be used as a means of equalizing income. With the tax stabilization function, the government carries out policies related to price stabilization so that inflation can be controlled. The function of democracy is a form of cooperation system, including government activities in national development.

In collecting taxes, it is divided into 3 systems as follows (Mardiasmo, 2016):

1. *Official Assessment System*
   A system that gives authority to tax collectors in determining the amount of tax owed or to be paid by taxpayers.
2. *Self-Assessment System*
   A system that gives full authority to taxpayers in calculating, depositing, and self-reporting the amount of tax payable
3. *Withholding Assessment System*
   A system that provides authority for third parties to withhold taxes or collect taxes on the amount of tax owed.

Initially, the Indonesian taxation system adhered to *the official assessment system*, but this type of collection was not effective because the number of taxpayers was large and the number of tax officials was limited. This became a complaint of taxpayers, after the beginning of 1984 based on Law no. 6 of 1983 concerning general provisions and procedures for taxation, the Indonesian tax system was replaced with *the Self Assessment System.* Unfortunately, the implementation of SAS does not guarantee taxpayer compliance with their tax obligations. This can be seen from Indonesia's low tax ratio compared to residents of Southeast Asia and Australia (Belkaoui, 2004).

Tax Consultant

Referring to data from the Indonesian Tax Consultants Association (IKPI), it is stated that there are 4,500 tax consultants in Indonesia. This number is still very minimal compared to the total population of Indonesia, which is more than 250 million people. Ideally, Indonesia has 70 million tax consultants.

By the Regulation of the Minister of Finance of the Republic of Indonesia Number 111/PMK.03/2014 concerning Tax Consultants Article 1, what is meant by a Tax Consultant is a person who provides tax consulting services to Taxpayers to exercise their rights and fulfill their tax obligations by laws and regulations taxation. According to (Margaret McKerchar FTIA, 2008)a tax agent or tax agent is someone who carries out a task and acts for their client while also enforcing the provisions of tax law, and sometimes a tax agent can mediate for his client if they have a conflict with a tax official. Tax consultants have several functions. These functions include tax mediation, tax settlement, tax advisory, and tax compliance agency. Other characteristics of professionalism are creativity and achievement. Creativity is needed as an effort to foster an obedient attitude of taxpayers in carrying out obligations, namely making tax payments by motivating taxpayer awareness. In other words, tax consultants are needed and have a role for the state in increasing taxpayer compliance (Katuuk, 2017).

Tax consultants who meet the special needs of taxpayers depend on several factors, namely as follows:

1. Tax consultants have their code of practice to shape their competency skills to the needs of taxpayers (Cruz, Shafer & Strawser, 2000; Marshall, Smith & Armstrong, 1997).
2. Tax consultants must be competent because they operate in a competitive market, their continued employment may depend on their capacity to do what the taxpayer asks, whether it is legal, illegal, or in a gray area. Several studies suggest that tax practitioners choose the type of advice (aggressive or conservative) they provide to clients based on the characteristics of the client, such as the client's risk preferences (Duncan, William, David, & Philips, 1989).
3. Certified professional tax consultants play a dual role depending on tax law. Apart from helping their clients, tax agents act as enforcers of tax law (Klepper, Mazur, & Nagin, 1991). (Klepper, Nagin, and Mazur (1991); (Niemirowski & Wearing, 2003); (Carley & Maxwell, 2006); (Sakurai & Braithwaite, 2001).

The basis for mapping the character of tax consultants in research (Sakurai & Braithwaite, 2001)is based on the perceptions and preferences of taxpayers, namely creative consultants, honest consultants, and cautious consultants. Cautious consultants are tax consultants who have tax evasion by exploiting gaps that have not been regulated in tax provisions (tax avoidance). An honest consultant is a type of tax consultant who always complies with existing tax regulations, has high integrity, and is honest in all actions taken even when in an ambiguous situation. A creative consultant is a type of tax practitioner who is aggressive in tax planning. This type of tax practitioner has an extensive network that can be utilized to handle client tax audit cases.

While (William & Simmons, 2008)describing the four characteristics of tax professionals, namely tax professionals who uphold ethics and corporate social responsibility so that they are anti-aggressive tax avoidance schemes, tax professionals who negatively view aggressive tax avoidance schemes but still have the potential to be involved in tax avoidance actions, tax professionals who are tax oriented strong Machiavellianism and have low belief in the importance of ethics and social responsibility, and tax professionals with a strong Machiavellian orientation but are still lenient towards aggressive tax avoidance schemes. This study only uses three tax consultant characters, namely honest, creative, and Machiavellian.

This characterization empirically has illustrated the dual role of tax consultants in taxpayer compliance. On the one hand, tax practitioners play a role in supporting taxpayer compliance through honesty and rejection of the implementation of tax avoidance, both by and contrary to tax provisions, but on the other hand, tax consultants can weaken taxpayer compliance through tax avoidance that takes advantage of weaknesses in tax provisions and implementation of evasion. aggressive tax. The dualism of the role of the tax practitioner also causes a gap between the wishes of the taxpayer and the expectations of the tax consultant. Taxpayers wish to implement tax provisions properly and correctly, but tax consultants may conflict with this, so they can persuade taxpayers to implement aggressive tax avoidance with a low risk of detection and tax audits (Stephenson, 2006).

Taxpayer Compliance

Tax compliance is the compliance of taxpayers in implementing applicable provisions. Compliant taxpayers are taxpayers who fulfill their obligations as clearly regulated according to applicable laws (Rahayu, 2017). Meanwhile, according to (Sutedi, 2011)circumstances where taxpayers fulfill their tax obligations and exercise their tax rights. Taxpayers themselves can be said to be obedient if they submit SPT on time and calculate taxes correctly. Minister of Finance Regulation No: 74/PMK.03/2012 contains several criteria for taxpayer compliance. These criteria are reporting tax returns promptly, having no arrears for all types of taxes, having financial reports obtaining a WTP opinion within 3 consecutive years after going through the audit process, and never being convicted of a criminal offense in the field of taxation.

Types of taxpayer compliance are divided into 2 as follows:

1. Formal compliance is compliance where taxpayers fulfill their obligations by applicable regulations.
2. Material compliance is compliance if the taxpayer fills out the SPT honestly, correctly, and according to the provisions and reports the SPT on time.

Taxpayer compliance indicators are:

1. Fill out the SPT completely and correctly according to regulations.
2. Submit SPT on time.
3. There are no arrears on any kind of tax.
4. Never been sentenced for committing a crime in the field of taxation.

Factors that affect taxpayer compliance, according to (Cahaya, 2013)the awareness of taxpayers, tax officials, tax law enforcement, and tax rates. Taxpayers can be said to be aware of their tax obligations if they know the laws and regulations, fulfill tax obligations, understand the function of taxes for state financing, and correctly calculate, pay, and report taxes voluntarily.

Voluntary Disclosure Program (PPS)

Tax Amnesty (Tax Amnesty) As the basis for the implementation of the Voluntary Disclosure Program (PPS). Tax Amnesty is a limited-time opportunity for certain groups of taxpayers to pay a certain amount within a certain time in the form of forgiveness of tax obligations (including interest and fines) relating to the previous tax period or a certain period without fear of criminal penalties. For countries, tax amnesty is often used as a tool to collect state revenue from the tax sector (tax revenue) quickly in a relatively short period tax amnesty program was carried out due to the worsening of tax evasion efforts. this policy can benefit from obtaining funds, especially the return of funds stored abroad, this policy also has the disadvantage of being applied for a long period of the period will have negative consequences in the form of a decrease in voluntary compliance from taxpayers who comply in pay taxes, this can happen if the tax amnesty is carried out in an inappropriate period.

According to the HPP Law, the voluntary disclosure program will operate for six months from 1 January 2022 to 30 June 2022. Internationally, the Voluntary Disclosure Program is known as the Voluntary Disclosure Program (PPS). In general, PPS provides an opportunity for tax authorities to increase their tax obligations based on certain requirements for taxpayers who have previously violated tax regulations.

According to(Hasanah, 2021) Voluntary disclosure program / PPS or Tax Amnesty, namely gives opportunities for taxpayers to report or disclose tax obligations that have not been fulfilled voluntarily through paying income tax based on disclosing assets that are not or have not been fully reported by participants in the tax amnesty program and paying income tax based on the disclosure of assets. which have not been reported in the Annual Income Tax Return. The Voluntary Disclosure Program (PPS) was created to provide taxpayers with the ability to disclose information about assets that have not been or have not been disclosed. This program aims to increase taxpayer compliance with requirements and is implemented with the principles of simplicity, legal certainty, and convenience. This net worth is considered additional income and is subject to payment of final income tax.

Realizing it or not, taxpayers who participated in the tax amnesty program in 2016 are very likely to still have not fully disclosed their assets until 2015. If this happens, these taxpayers can be subject to hefty sanctions, even with an additional 200% sanction. The first condition, PPS is shown to tax amnesty alumni, both individuals, and entities. The second condition is whether you realize it or not, that there are also individual taxpayers from 2016 to 2020 who have not fully carried out their tax obligations properly and disclosed their assets in the annual tax return for these two conditions. The government provides an opportunity for taxpayers to voluntarily carry out their tax obligations by properly disclosing their assets. This program will last for six months, starting from January 2022 to June 2022. If taxpayers disclose their assets abroad without repatriation, they will be subject to a rate of 11%. However, if the assets are abroad and brought back to Indonesia or he declares assets that are in the country, then the rate is 8%. This tariff will be lower if these participants repatriate assets from abroad to Indonesia and then also invest them in SBN big state securities, downstream or into renewable energy. (Setiadi, 2022).

According to Hasanah, 2021, The positive impacts of this program are as follows:

1. The potential for APBN revenues will increase and be sustainable. A sustainable APBN makes the government's spending power even greater, thus helping the development program run.
2. The potential for APBN revenues will increase and be sustainable. A sustainable APBN makes the government's spending power even greater, thus helping the development program run.
3. Prevent the practice of tax evasion. The practice of tax smuggling results in a tax burden that is borne by honest taxpayers who pay heavy taxes. This is certainly an injustice to honest taxpayers.
4. Increase awareness or compliance of taxpayers in Indonesia. Even though there has been an increase in taxpayers, this is not directly proportional to the increase in tax revenues.

Meanwhile, the negative impact of Tax Amnesty which is the basis of the Voluntary Disclosure Program is the low target of tax amnesty implemented by the government in 2016. Bring up the idea of a recurring tax amnesty or voluntary disclosure program. This idea also drew criticism from economic observers because it had a negative impact; such as:

1. Reduce the awareness and discipline of taxpayers and tend to lead to an attitude of belittling or underestimating.
2. The voluntary disclosure program that is carried out has the potential to cause injustice to taxpayers who are obedient and honest in reporting assets and paying taxes.
3. Requires fair implementation and supervision and implementation of the Voluntary Disclosure Program must be done properly. Tax amnesty must apply to everyone without discrimination and is not limited to entrepreneurs.

METHOD

This study uses a qualitative method. Therefore, this research takes place at Tony Purnomo's Tax Consultant Office. This study uses an interpretive paradigm, using a transcendental phenomenological method. According to (Burrell, 1979)the nature interpretive is a paradigm that has the characteristics to understand and explain the social world that cannot be separated from the personal point of view directly involved in a social process. The transcendental phenomenological method is based on the ideas of Edmund Husserl in 1931 and was translated into a qualitative research method by Moustakas in 1994 (Moerer-urdahl, 2004). Data collection and data analysis in interpretive research are carried out simultaneously. The processes of data collection, data analysis, and report writing are interconnected and simultaneous processes (Creswell, 2007). Collecting data in this study is observation, interviews, and text analysis accompanied by documentation. Meanwhile, based data analysis (Milles, 1994) consists of: Data collection, Fund reduction, Data presentation, and Conclusion.

RESULTS AND DISCUSSION

The Existence of a Tax Consultant

Although in providing tax services, the process consists of the demands made by taxpayers against their consultants, in this case, the tax consultants also have their views on what demands they should try to fulfill, given the type of social position they are in (Tan, 2014). This means that tax consultants have their own goals in providing services, so it appears that tax consultants have an important role in taxpayer compliance. According to Katuuk, 2017, the integrity and creativity of tax consultants affect tax compliance. Other studies (Khairunnisa, 2019) also show the role of tax consultants in compliance in fulfilling their obligations.

Facts on the ground show that tax compliance has been carried out well by the consultant because, in their duties as part of the government in collecting taxes from the public when carried out properly and honestly, it will encourage taxpayers as their clients to pay taxes correctly and honestly.

This fact is reflected in the expressions of the informant interview as follows:

> "I carry out my duties and obligations by the duties of a consultant, as part of the government in collecting taxes from the public, when carried out correctly and honestly it will encourage taxpayers as clients to pay taxes correctly and honestly. So that the tax understanding gained by the public can be applied properly and the existence of tax consultants will increase".

Implementation of the Voluntary Disclosure Program

Such the research that has been conducted by (Mappadang, 2021)whivealed that there was an increase in participants' understanding of disclosing assets that had not been disclosed in the taxpayer's annual tax return. Through PPS, it is hoped that the community can participate and contribute to government programs. Meanwhile, according to (Safrina, 2018)Voluntary Asset Disclosure with a final rate (PAS Final) so that taxpayers who want to comply are not constrained by space and time.

This fact is reflected in the expressions of the informant interview as follows:

> "As a good tax consultant, the tax understanding that has been given can be implemented by the community. Through voluntary disclosure programs organized by the government, it is expected

that taxpayers can disclose assets that are not yet known by the tax authorities honestly".

Submission of Socialization of the Voluntary Disclosure Program

DGT asked for support from a tax consultant to socialize the voluntary disclosure program due to differences in the basic foundation of the voluntary disclosure program which was different from the 2016 tax amnesty. it should be realized that the weakness of this program is the time and provisions that are different from the previous program. As revealed from the interview informants as follows:

> "Not optimal because the time is too short and the need to explain 2 times the difference between the old program, namely the tax amnesty and the voluntary disclosure program so that it is easily understood by the public, especially entrepreneurs. This is where the role of the tax consultant helps encourage taxpayers to take part in the latest program that has been set."

By participating in cooperating with the tax consultant, the tax consultant can convey the importance of voluntary disclosure programs and how voluntary disclosure is implemented with tax regulations to clients and the public so that information can be understood and conveyed properly and does not cause misunderstandings. In addition, the tax consultant will also assist taxpayers who have difficulty filling out files, processing calculations, and paying and reporting taxes which can be represented by a tax consultant with a power of attorney from the taxpayer. As revealed from the interview with the following informants:

> "For taxpayers who have difficulties, we can assist taxpayers in calculating and filling out forms and reporting on behalf of them with a record of a power of attorney."

In addition to tax consultants, third parties outside the government and taxpayers also feel responsible and take part in the success of the voluntary disclosure program. These third parties include banks and business associations (Indonesian Chamber of Commerce, Indonesian Young Entrepreneurs Association, etc.), as well as other financial institutions. They passively or actively provide education and counseling to taxpayers and invite them to participate in this program. As revealed from the interview with the following informants:

> "The socialization has involved the general public, social media, Kadin associations, HIPMI (Indonesian Young Entrepreneurs Association), academics, and tax centers".

Taxpayer Responses to the Voluntary Disclosure Program from the Tax Consultant's Perspective

From the results of interviews with informants obtained, all tax consultants agreed that the response obtained from clients was positive for those who still had deficiencies in reporting assets on the SPT. In contrast to clients who already know about this program and have reported their assets well. As revealed from the interview with the following informants:

> "The average client who continues to participate in their voluntary disclosure program is aware that so far there are still deficiencies in reporting and paying taxes. However, it is different from clients who already understand this program, clients continue to follow and give their opinion that this should be done fairly for all people without discrimination and not limited to entrepreneurs".

Prospects Voluntary Disclosure Program from the Tax Consultant's Perspective

Almost all of the tax consultants interviewed stated the same thing when mentioning the prospects for the voluntary disclosure program in the future. In the short term, it can increase state revenue. Meanwhile, in the long term, this program is believed to be able to assist the government, in this case, the Ministry of Finance through the Directorate General of Taxes, in updating the tax database. The tax database includes the number of taxpayers as well as the assets and income of each individual. By updating this database, it is hoped that the government will be able to more precisely prepare the APBN and force taxpayers to be more obedient in reporting and paying their taxes.

There are opportunities that the government can maximize in voluntary disclosure programs, especially from redemption and repatriation from abroad, of course, there are also opportunities for the government from domestic declarations. The success of this policy is inseparable from the willingness of taxpayers to follow this policy. Law Number 28 of 2007 article 1 paragraph 2 defines a Taxpayer as an individual or entity, including taxpayers, tax collectors, and tax collectors who have tax rights and obligations by the provisions of the tax legislation. Individuals are tax subjects who reside in Indonesia or outside Indonesia. To fulfill their tax obligations, taxpayers are required to have an NPWP. The Voluntary disclosure program plays an important role in increasing tax revenue in 2021, it is even expected to form taxpayer compliance for the coming years. In 2021 tax revenue when the Voluntary Disclosure Program was implemented helped KPP Pratama Surabaya to achieve hemisected targets. Apart from the fact that in 2021 there has been an increase in the community's economy, tax revenue when the Voluntary Disclosure Program was implemented also contributed to the realization of KPP revenues. It is hoped that the Voluntary Disclosure Program will not only play a role in 2021 but it is also hoped that taxpayers will be more obedient in carrying out their tax obligations in the coming years. Compliance with tax obligations can also form a larger tax base which will also provide much better tax revenue. As revealed from the interview with the following informants:

> "If people see it from a positive side, the prospects are very good for the current and future government. The government can see and measure the potential of taxpayers. All that remains is the problem of the global economy, if the economy is sluggish, there

will automatically be no more turnover, and it will affect the taxes paid. The global economy may be stable and good in the future."

According to data for 1983, natural resources accounted for 67.6% of Indonesia. Meanwhile, taxes only contributed 22.1%. However, along with the progress of tax reform, the contribution of tax revenues began to increase in 1992, namely 47.4%. On the other hand, the contribution of natural resources decreased to around 41.3%. In 2016 and 2017, the contribution of tax revenue jumped to around 71% of total state revenue (Figure 3):

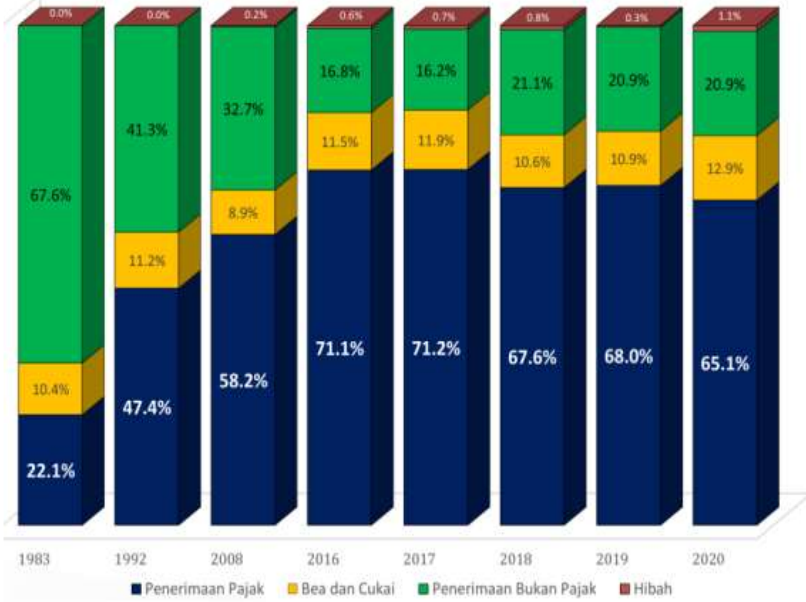

Figure 2. Tax Revenue

The background to the issuance of the HPP Law was, among others, due to several factors, such as the impact of Covid-19 on the economy, limited fiscal space, the distribution function of the state budget, Indonesia's still low tax ratio, opportunities for demographic factors and increased voluntary taxpayer compliance. In the next session, it was also explained about PPS including the background, rates, and scope of PPS. Next, the first informant also explained the success of the 2016-2017 tax amnesty program. Compliance with the submission of Annual Tax Returns by taxpayers participating in the tax amnesty has increased compared to the previous tax year (figure 3). This success is expected to be followed by PPS.

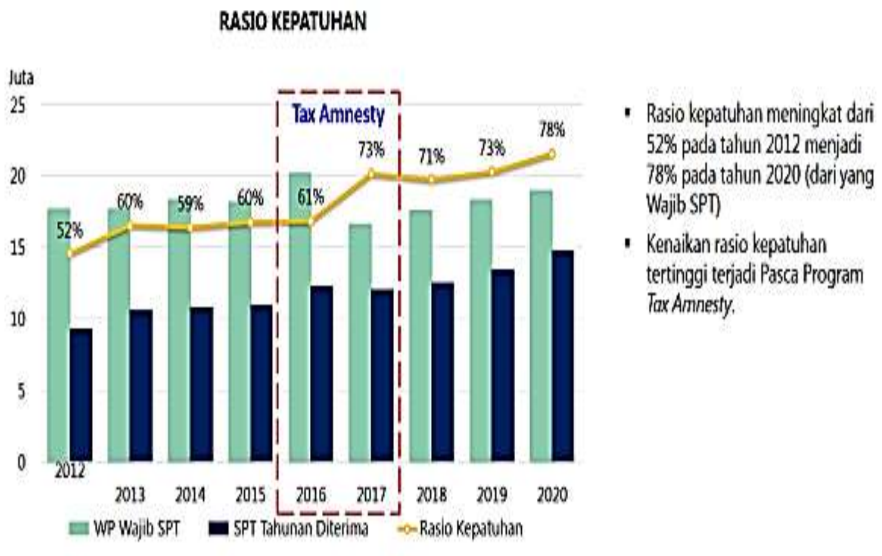

Figure 3. Post-Tax Amnesty Tax Compliance Ratio

Implications of voluntary disclosure programs from short and long-term perspectives. In the short term PPS can encourage optimal tax revenue. However, on the other hand, it gives an image that the government is inconsistent in issuing policies. In the long term PPS can affect the level of taxpayer compliance. This can be due to the expectation of the taxpayer that a similar program will be issued again in the future.

CONCLUSION

The conclusion that can be drawn from this study is that the existence of tax consultants will increase if they carry out their duties and obligations by applicable regulations, the hope obtained is that a large number of people who understand taxes will create awareness voluntarily to disclose assets that are not yet known or detected by the DGT. Through this voluntary disclosure program, taxpayer compliance with their obligations can also be identified.

The advice that can be given in this study is that the existence of tax consultants must be maintained and implemented as much as possible. The need for more in-depth socialization on an ongoing basis between tax consultants and the role of the government is expected to build public awareness to comply with their tax obligations.

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