

Tax Amnesties in the Perspective of Tax Collection Principles: A Review of Some Banks in Indonesia

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On July 1st 2016 the Indonesian government imposed a tax amnesty program. Through this program are expected to find new sources of tax revenue and increase state revenue. Tax amnesty program launched by the Indonesian government become one of the most successful tax amnesty program in the world. This study aims to examine the relationship of tax amnesty with the principles of taxation in terms of the experience of banks in Indonesia which is cooperate in a tax amnesty program. This study uses the 42 banks that have been appointed by the government. This study concluded that the principle of efficiency has a strong relationship in the tax amnesty program in Indonesia.

Keywords: Tax, Amnesty, Banks

Tract: Banking, Taxation