

THE PERSPECTIVE OF THE TAX COMMUNITY ON PMK NO. 196 OF 2021 CONCERNING THE VOLUNTARY DISCLOSURE PROGRAM (VDP) IN DENPASAR

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Abstract: This study aimed to determine the perspective of the tax Community on PMK No. 196 of 2021 concerning the Voluntary Disclosure Program (VDP). This Voluntary Disclosure Program was implemented on January 1, 2022, to July 31, 2022 which is intended for taxpayers who have not disclosed all of their assets with the schemes that have been determined.

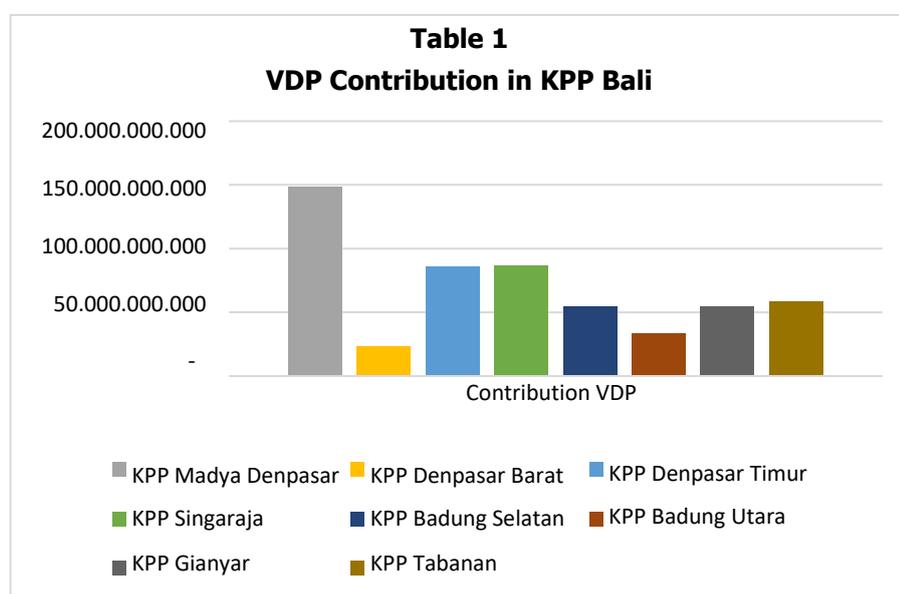
This study used a qualitative research type. The sample in this study was the tax community which includes personal taxpayers, tax consultants, and tax authorities. The sample was conducted by purposive sampling method with specific criteria. The data collection technique applied in this study used an unstructured interview technique.

The data analysis methods used were data reduction, data display, and Conclusion Drawing. The results of this study indicate that the perception of the community has a different perspective but with the same meaning and considers that this policy is useful.

Keywords: VDP Policy, Tax Community, Tax, Public Perception

Introduction

The success of state development is supported by the planning of the state revenue budget, namely the APBN (Rachman, 2018). Tax is an important part of state development (Andinata, 2015). In addition, tax is expected to support statespending and national development (Lumy et al., 2018). Tax revenue in Indonesia is experiencing an economic slowdown caused by the covid-19 pandemic (Satria et al., 2021), so in an effort to increase state tax revenues and reform the government has established a policy of PMK-196/PMK.03/2021, namely the voluntary disclosure program (VDP). The voluntary disclosure program is an opportunity for tax payers to report/disclose tax obligations that have not been fulfilled voluntarily through the payment of income tax based on asset disclosure (Triyono et al, 2022). The voluntary disclosure program (VDP) is held based on the principles of legal certainty, simplicity, and benefit which is carried out for 6 months starting from January 1, 2022 to June 30, 2022 (Irawan et al., 2022) this policy is expected to increase tax objects and subjects (Sari & Fidiana, 2017).



The voluntary disclosure program (VDP) is a follow-up policy from PER-11/PJ/2016 regarding the tax forgiveness policy or often called Tax Amnesty. The tax amnesty in 2016 had failures, namely the lack of standardization of the same information between one tax authority and another, and between KPP with one another in the implementation of the tax amnesty (Istighfarin & Fidiana, 2018), whereas in the implementation of the tax amnesty in Bali, especially in the Denpasar KPP area, shows that there is no difference in tax revenues before and after the implementation of the tax amnesty program (Sari, 2019). The success of the voluntary disclosure program (VDP) policy will be directly proportional to the contribution of tax revenues, especially in the Bali area. Tax revenue in Bali was recorded at Rp. 542,975,966,892 with contributions per KPP as follows. From the data presented, it shows that the largest contribution of VDP revenue is at KPP Madya Denpasar. When compared to other VDP, the nominal revenue at Denpasar Madya KPP is Rp. 148,116,884,948. The implementation of this VDP policy is influenced by the perspective of the tax community in supporting the implementation of the applicable policy. The tax community which consists of taxpayers, tax consultants, and tax authorities are the people who contribute as actors in its implementation. Supporting factors formation of tax community perceptions can be in the form of attitudes, motivations, expectations, experiences, atmosphere, and something new (Aruan et al, 2019) therefore it is necessary to conduct research to explore the implementation of the voluntary disclosure program (VDP) from the community's point of view tax authorities (tax authorities, tax consultants, and individual taxpayers) in the Bali region.

Method

This study used a qualitative type of research, and for the research location took place in Denpasar with a research time span from 31 January 2022 to 31 July 2022. The source of data in this study was primary data, with data collection techniques used unstructured interview techniques. In this study, the informants were appointed by purposive sampling or based on the consideration that the informants had been determined to have sufficient knowledge and experience regarding VDP policies. In this study, the informants were appointed by purposive sampling or based on the consideration that the informants had been determined to have sufficient knowledge and experience regarding VDP policies. Data analysis in this study used data reduction, data presentation, and verification.

Results and Discussion

This study conducted interviews with 4 informants, namely WP OP who use VDP policies, WP OPs who do not use VDP policies, tax consultants, and tax authorities. The first informant is WP OP who utilizes the VDP policy, namely Mr. Made, an entrepreneur in the property sector who has met the criteria for informants in the research, namely being registered at the KPP Madya Denpasar, taking part in using the VDP policy, willing to be an informant in this research, and the informant has a good understanding regarding VDP policy.

The first informant is WP OP who uses the VDP policy, namely Mr. Made, an entrepreneur in the property sector who has met the criteria for informants in the study, namely being registered at the Denpasar KPP Madya, taking part in using the VDP policy, willing to be an informant in this research, and the informant has a good understanding regarding VDP policy. Mr. Made explained that he has assets that have not been reported in 2019. The second informant is Mrs. Ayu who is a pharmacy entrepreneur and has a large pharmaceutical trade and meets the criteria as an informant, namely being registered at the Denpasar Madya KPP, willing to be an informant in this study, and having basic understanding of VDP policies, Ibu Ayu as the second informant who does not take advantage of VDP policies. The third informant is Mr. Gede who is a tax consultant who has met the criteria as an informant, namely having a client who dominates an individual taxpayer who follows the VDP policy registered at the Denpasar KPP Madya. consultant point of view. The last informant in this research is the tax authority, namely Mr. Mona who is an informant from the Bali Regional Tax Office in the field of P2Humas, the selection of informants in this study is determined by the DGT.

1. Perception of Individual Taxpayers

a. Perception of Individual Taxpayers Using VDP Policy

The perception of individual taxpayers shows the view of Mr. Made as a WP OP who utilizes the VDP policy, views that VDP has the concept of disclosing the undisclosed "which means there are assets that have not been disclosed by the taxpayer that should be disclosed and known by the government. After being investigated, Mr. Made explained that the motivation to follow the VDP policy was suggested by the tax consultant with the consideration that Mr. Made had not disclosed his assets in 2019 this reflected that the trigger for interest and following this policy came from external factors. In addition, Mr. Made's opinion regarding the VDP policy is a burden and a necessity but also provides long-term benefits, namely the assets owned are safe, free from sanctions, and the assets disclosed cannot be used as examination material.

b. Perceptions of Individual Taxpayers Who Do Not Use VDP Policy

The second informant is Ibu Ayu, she views that the VDP policy is a follow-up policy from TA. After further investigation, Ibu Ayu explained that during the TA policy, all of her assets were under-

reported, and after the policy, any additional assets were immediately disclosed in the Annual SPT. However, Ibu Ayu questioned the justice for people who had complied because she thought that this program seemed to prioritize and attract more people who did not comply and obeyed the tax policy.

2. Tax Consultant Perception of VDP Policy

Tax consultants play a very strategic role as a mediator between tax authorities and taxpayers. Mr. Gede explained his view that the VDP policy is implemented on a voluntary basis, which means that taxpayers in implementing their policies are not forced to take advantage of the policy but rather emphasize the self-awareness of taxpayers who have been given the opportunity by the government. He also explained that the VDP policy is more comprehensive. In its implementation, consultants also take part in maximizing the VDP policy by directly or indirectly socializing this policy.

3. Tax Authority's Perception of VDP Policy

This study also raises the perception of the tax authority as the organizer of the VDP policy. Where is the view of the informant, Mr. Mona, that this policy targets taxpayers who have not disclosed their assets. So the government offers the VDP policy as an opportunity. The informant also emphasized that the government has exchanged data so that data access is open and the government can track the hidden assets of taxpayers. This is intended to make tax evasion easier to uncover, but in the VDP policy, Mr. Mona explained that there is no target in the implementation of this policy because it is implemented on a voluntary basis. The informant also explained that the efforts of the tax authorities have maximized VDP revenue by utilizing all media, both digital media and conventional media.

Conclusion

Based on the discussion, it can be concluded that VDP is a government policy that aims to meet short-term and long-term tax revenues, and provide opportunities for taxpayers to disclose all their tax obligations by paying a cheaper ransom.

The perception of individual taxpayers who use the VDP policy and those who do not use the VDP policy have a different point of view, but understand that the VDP policy is an opportunity for taxpayers who have not disclosed their assets. The consultant's perception of the VDP policy is that the tax consultant views this policy as a policy that aims to increase taxpayer compliance with the voluntary principle, which means that there is no coercion in its implementation. The tax authority's perception of the policy is the view that the VDP policy targets taxpayers who have made mistakes in the past.

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