

THE EFFECTIVENESS OF IMPLEMENTATION OF THE VOLUNTARY DISCLOSURE PROGRAM (VDP) AS AN EFFORT TO INCREASE PERSONAL TAXPAYER COMPLIANCE IN THE BANGKALIS DISTRICT

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ABSTRACT

This research aims to determine the implementation of the Tax Amnesty and Voluntary Disclosure Program as an effort to increase the compliance of individual Taxpayers in Bengkalis Regency, the application of the e-Form system to the success of the Voluntary Disclosure Program, the effectiveness of the implementation of the Voluntary Disclosure Program, and obstacles in implementing the policy of the Voluntary Disclosure Program Volunteer. This research is descriptive, using quantitative and qualitative descriptive approaches. The research data was obtained from the KPP Pratama Bengkalis. Data collection techniques in this study were interviews and document studies. The results of the study show that Tax Amnesty has been implemented by the Minister of Finance Regulation (PMK) Number 118/PMK.03/2016 concerning the Implementation of Law Number 11 of 2016 concerning Tax Amnesty, and the Voluntary Disclosure Program has also been successfully implemented by the Minister of Finance Regulation (PMK) Number 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer's Voluntary Disclosure Program. The e-Form system provides many conveniences for taxpayers, namely that filling it out does not require an internet connection. Taxpayers only need to have an internet connection when submitting. The implementation of the Voluntary Disclosure Program at the Bengkalis Primary Tax Office has been very effective and has indications of increasing the compliance of individual taxpayers in the Bengkalis Regency. The obstacles to implementing the Voluntary Disclosure Program policy at the KPP Pratama Bengkalis are geographical locations that are difficult to reach, problematic web systems, and repeated Tax Amnesty activities.

Keywords: Voluntary Disclosure Program, Tax Amnesty, Individual Taxpayer Compliance