

## **ABSTRAK**

Penelitian ini dilakukan untuk mengeksplorasi perihal efektivitas pelaksanaan *tax amnesty* pada Kantor Pelayanan Pajak (KPP) Pratama di Daerah Istimewa Yogyakarta. Penulis memilih judul tersebut adalah untuk menilai, bagaimana pelaksanaan *tax amnesty*, apakah efektif dijalankan, dan dapat memberikan perubahan yaitu meningkatkan pendapatan pajak negara serta dapat meningkatkan tingkat kepatuhan wajib pajak.

Penelitian ini merupakan penelitian studi kasus yang pengumpulan datanya menggunakan triangulasi. Triangulasi dilakukan dengan cara mengumpulkan informasi dari data berupa angka maupun penjelasan yang diperoleh dari wawancara. Subjek wawancara meliputi petugas KPP, dan sampel beberapa konsultan (ahli) perpajakan, serta sampel beberapa wajib pajak.

Berdasarkan hasil pengumpulan data, dapat disimpulkan bahwa pelaksanaan *tax amnesty* pada KPP Pratama Yogyakarta, Sleman dan Wonosari dinilai cukup efektif. Hal tersebut dijelaskan dari hasil penghitungan penerimaan pajak sebelum-sesudah *tax amnesty*, penghitungan target-realisasi penerimaan pajak usai *tax amnesty*, serta hasil wawancara dari informan terkait efektivitas pelaksanaan *tax amnesty*. Namun, berbeda dengan pernyataan Konsultan Pajak. Menurutnya, pelaksanaan *tax amnesty* kurang efektif dijalankan. Faktor-faktor yang menjadikan *tax amnesty* berjalan sukses serta faktor-faktor yang menjadi kendala dalam pelaksanaan *tax amnesty* juga menjadi suatu penyebab pelaksanaan *tax amnesty* berjalan cukup efektif. Pelaksanaan *tax amnesty* memberikan implikasi positif terhadap Kepatuhan Wajib Pajak.

Kata Kunci: *Tax Amnesty*, Efektivitas, Pendapatan Pajak, Kepatuhan Wajib Pajak, Faktor Kesuksesan, Kendala, Implikasi

## **ABSTRACT**

*This research was conducted to explore the effectiveness of the implementation of tax amnesty at the Primary Tax Service Office in Yogyakarta Special Region. The author chooses the title is to assess, how to implement tax amnesty, whether it is effectively implemented, and can provide changes that increase state tax revenue and can increase the level of taxpayer compliance.*

*This research is a case study research where data collection uses triangulation. Triangulation is conducted by collecting information from data in the form of numbers and explanations obtained from interviews. Interview subjects included officers of Pratama Tax Offices, and samples of several taxation consultants (experts), as well as samples of several taxpayers.*

*Based on the results of data collection, it can be concluded that the implementation of tax amnesty at Pratama Tax Offices of Yogyakarta, Sleman and Wonosari is considered quite effective. This was explained from the results of the calculation of tax revenues before-after tax amnesty, the calculation of tax revenue targets after tax amnesty, as well as the results of interviews with informants related to the effectiveness of tax amnesty implementation. However, it is different from the statement of the Tax Consultant. According to him, the implementation of the tax amnesty is less effective. The factors that succeed and the factors that become obstacles in the implementation of tax amnesty also become a cause of the implementation of tax amnesty to run effectively. The implementation of tax amnesty provides positive implications for Taxpayer Compliance.*

*Keywords:* Tax Amnesty, Effectiveness, Tax Revenue, Taxpayer Compliance, Success Factors, Constraints, Implications