THE INDONESIAN TAX POLICY OUTLOOK 2017

AGENDA


PROF. P.M. JOHN L. HUTAGAOL

1. Perspektif Makro Ekonomi
2. Perkembangan Tax Amnesty Periode II
3. Reformasi Administrasi dan Kebijakan Pajak
4. Simpulan

PERSPEKTIF MAKRO EKONOMI

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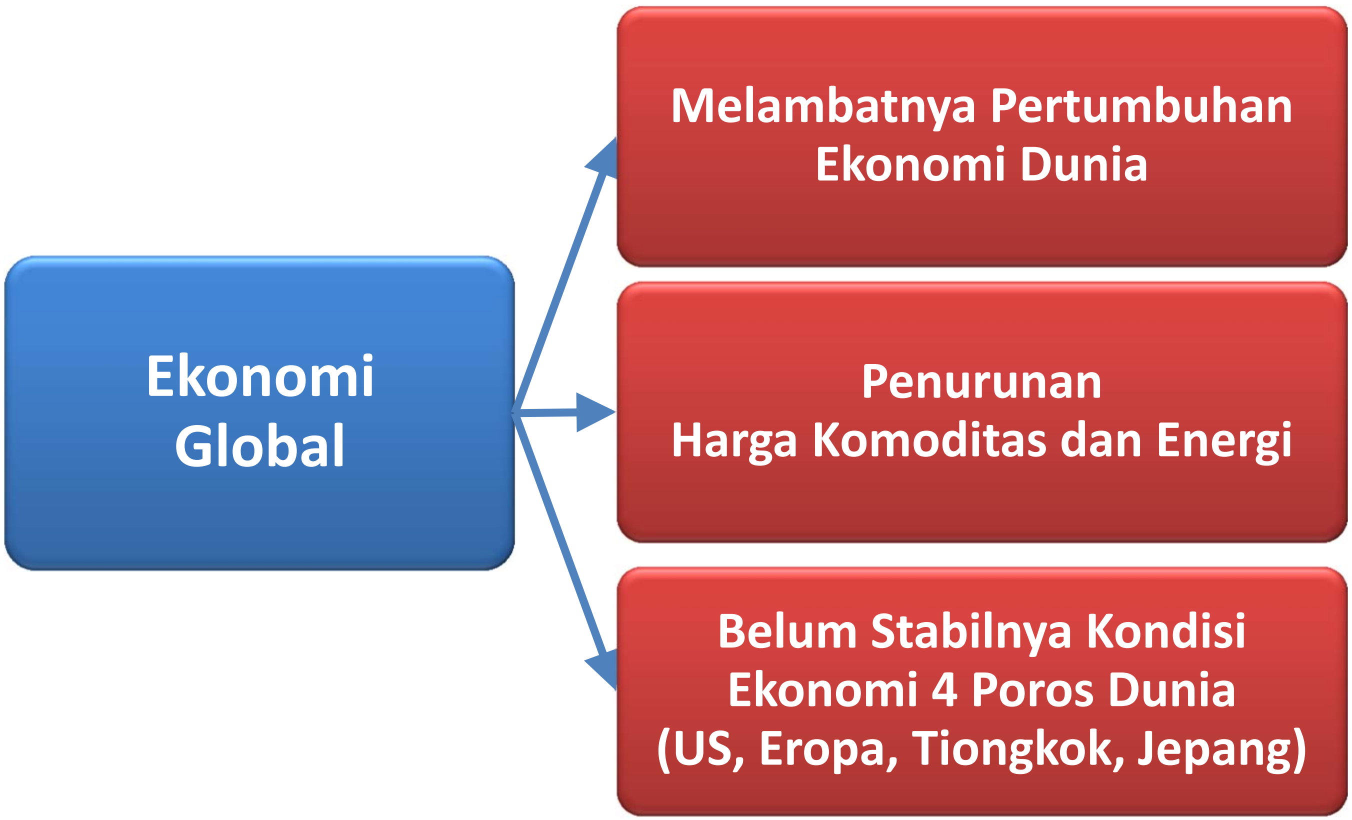
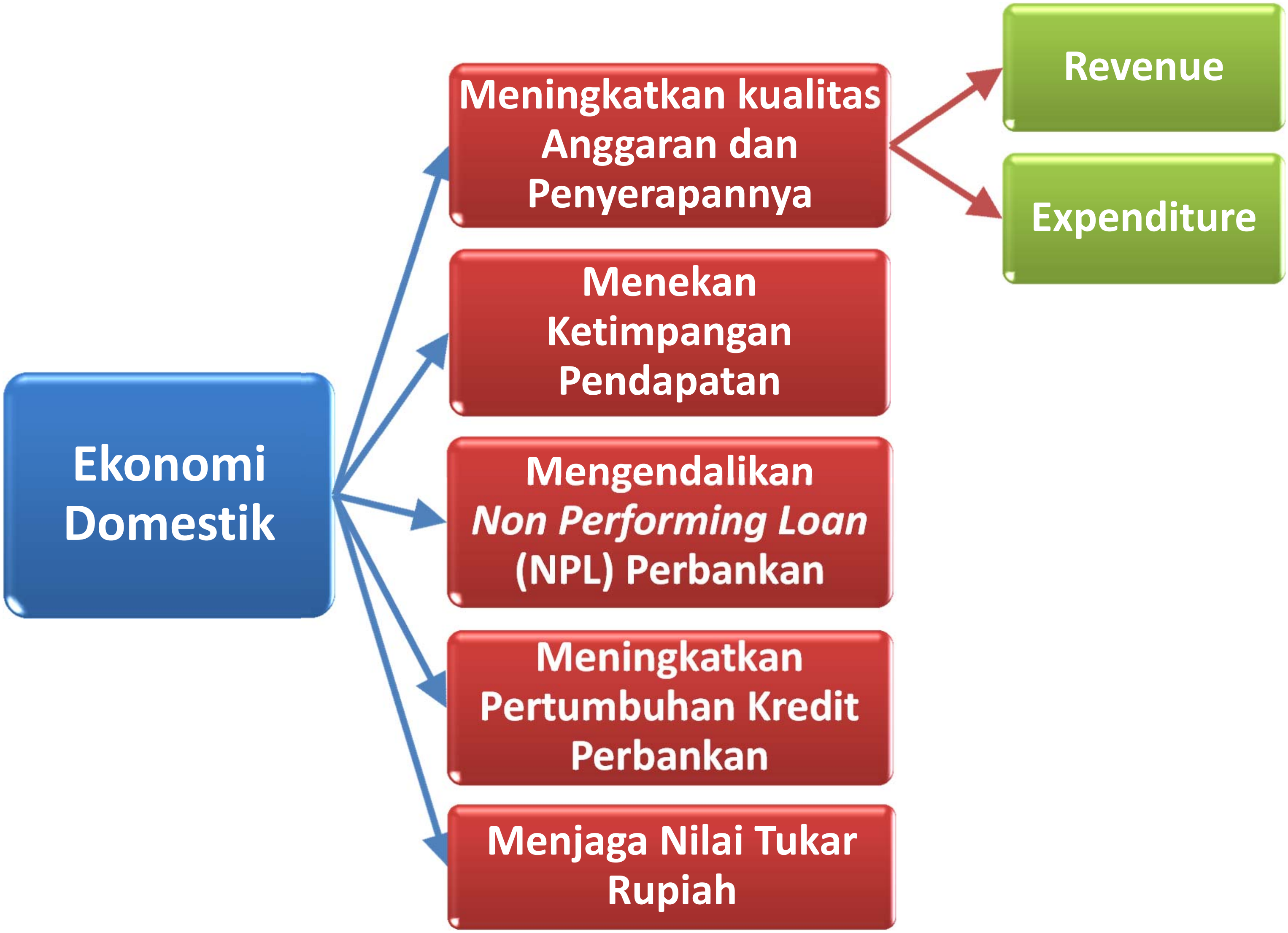
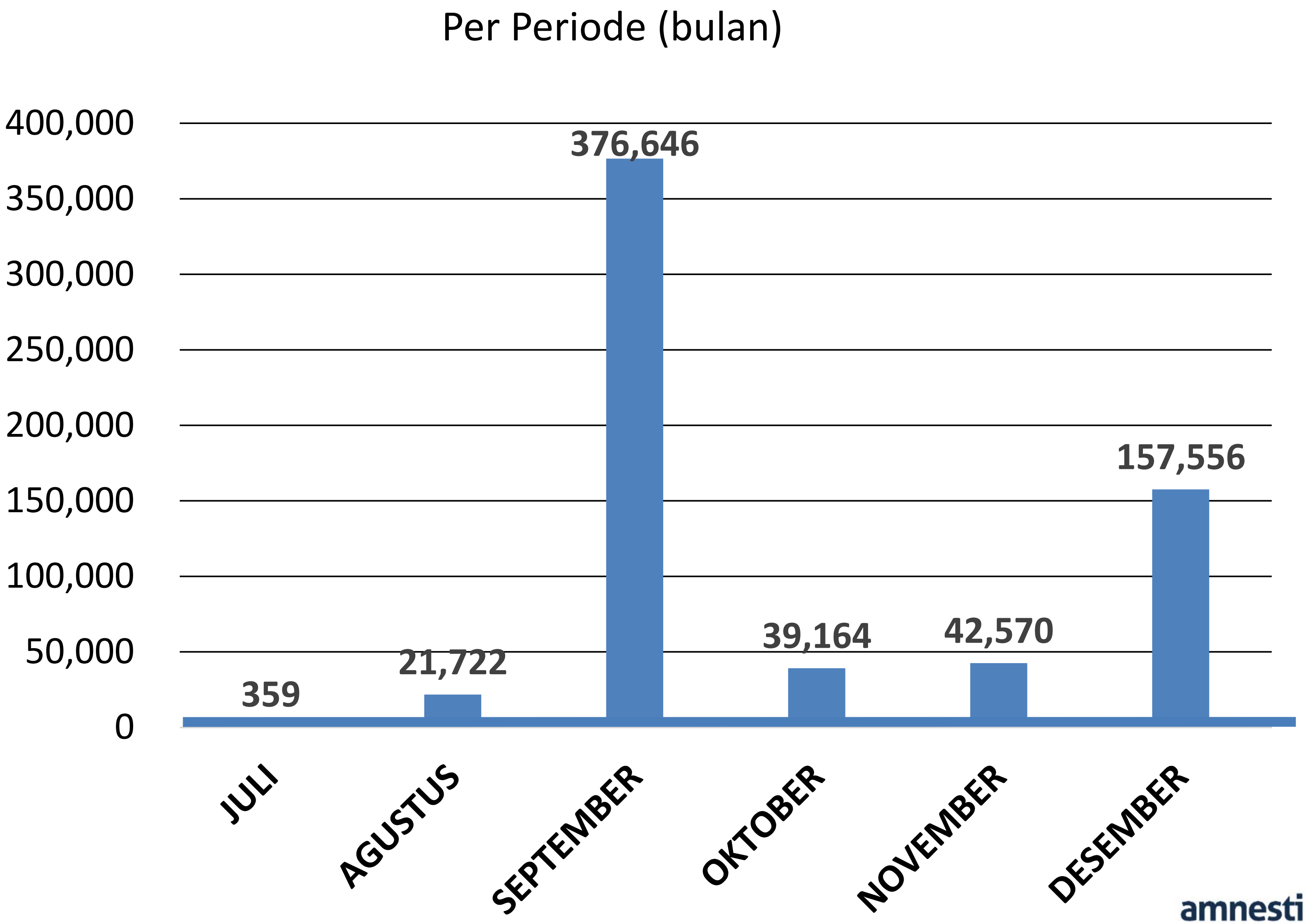


PERSPEKTIF MAKRO EKONOMI



PERKEMBANGAN TAX AMNESTY PERIODE II

JUMLAH SURAT PERNYATAAN HARTA (SPH)



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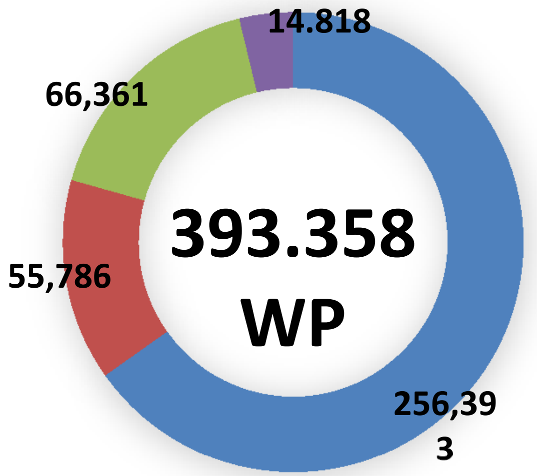
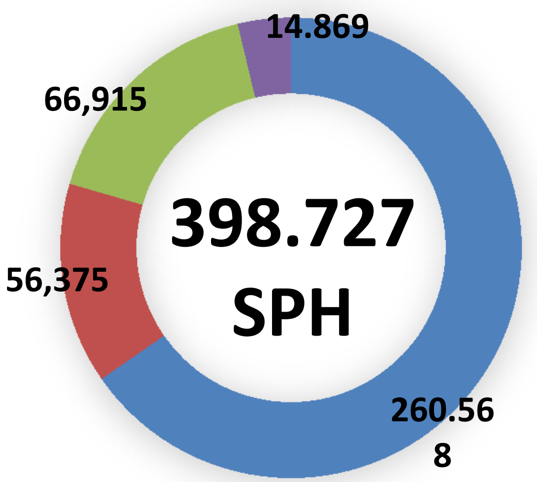
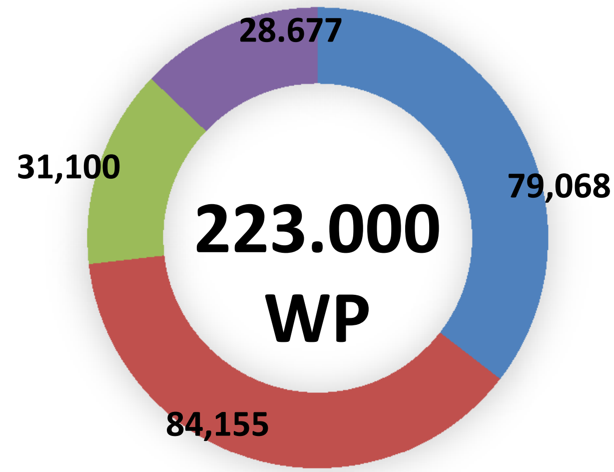
JUMLAH PESERTA DAN SPH (SESUAI SPH)

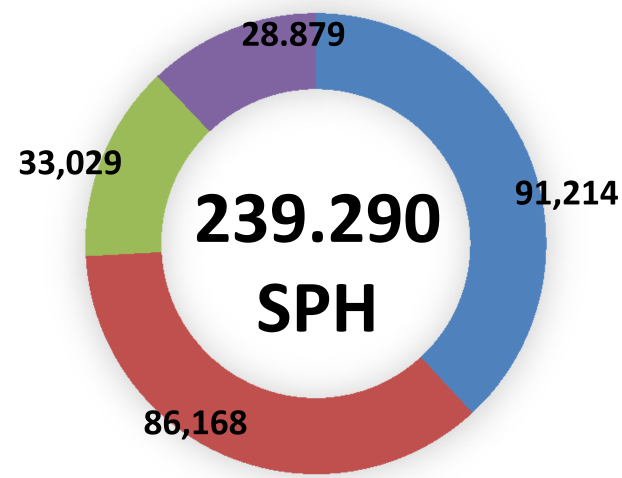
PERIODE I





PERIODE II





OP Non UMKM
OP UMKM
Badan Non UMKM
Badan UMKM

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NILAI KOMPOSISI HARTA

NO	Deklarasi	Harta Deklarasi (Rp triliun)	Persentase (%)
1	Dalam Negeri	3.143	73%
2	Repatriasi	141	3%
3	Luar Negeri	1.013	24%
Jumlah		**4.298**	**100%**

103 Triliun

Total Uang Tebusan

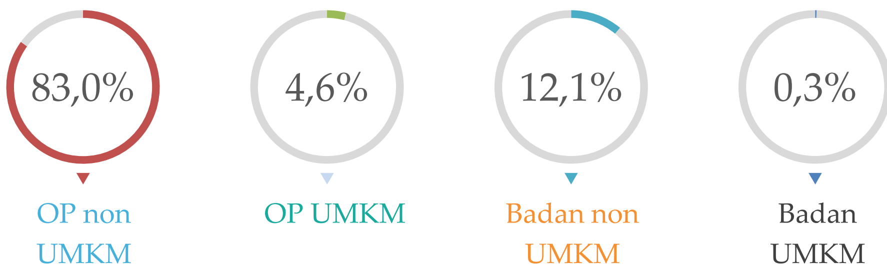
Sumber: Statistik Amnesti (31 Desember 2016), Direktorat Jenderal Pajak

Pembayaran uang tebusan dalam Program Amnesti Pajak

Per 31 Desember 2016

Hasil Program Amnesti Pajak berupa Pembayaran Uang Tebusan meliputi:

- **Rp 85,8 triliun dari WP Orang Pribadi (non UMKM)**
- **Rp 4,7 triliun dari WP Orang Pribadi (UMKM)**
- **Rp 12,5 triliun dari WP Badan (non UMKM)**
- **Rp 0,3 triliun dari WP Badan (UMKM)**



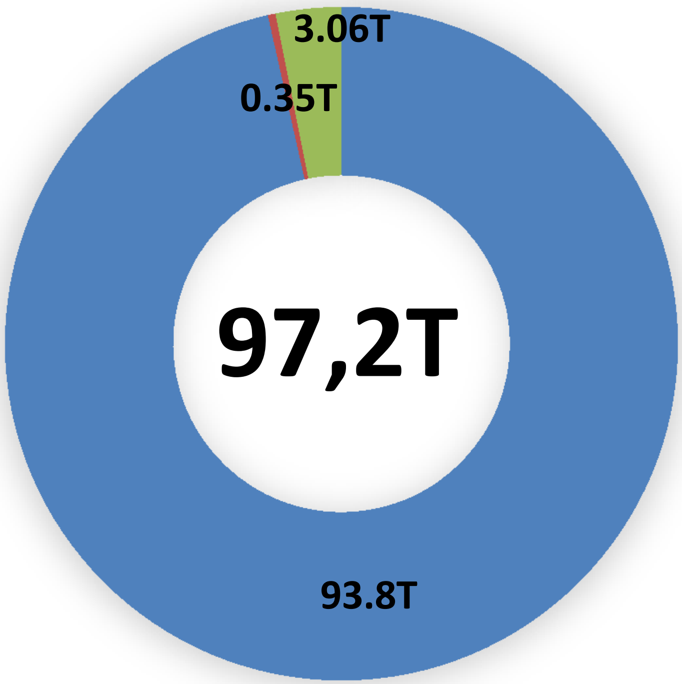
Ditambah:

- **Rp 5,6 triliun dari pembayaran Tunggakan Pajak**
- **Rp 739,4 miliar dari pembayaran sanksi Penghentian Pemeriksaan Bukti Permulaan**

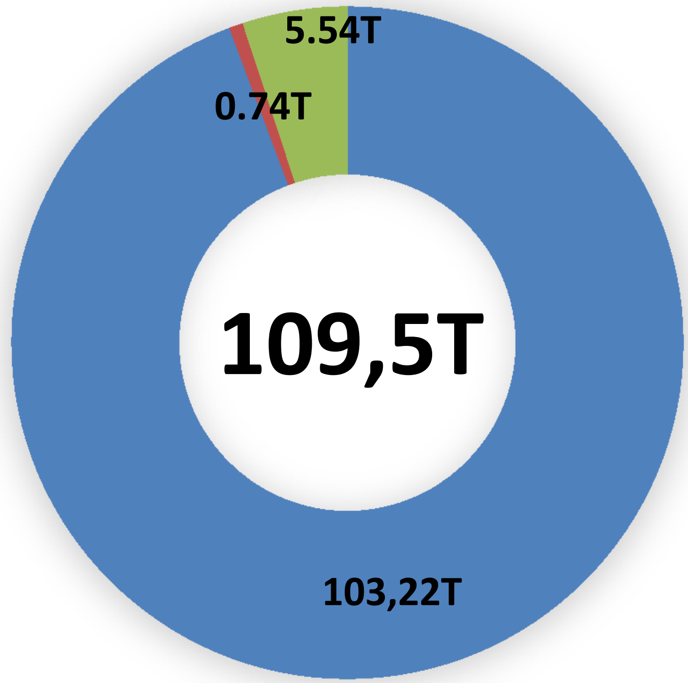
109,5 triliun

Sumber: Dashboard Amnesti Pajak per 31 Des 2016 diakses 5 Januari 2017 pukul 17,30

REALISASI PENERIMAAN AMNESTI PAJAK (SESUAI SSP)



PER 30 SEP. 2016



PER 31 DES. 2016

Sumber: Direktorat Jenderal Pajak (data per 31 Desember 2016)

UANG TEBUSAN (SSP)

PEMBAYARAN BUKPER

PEMBAYARAN TUNGGAKAN

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PERINGKAT 5 BESAR NEGARA ASAL

DEKLARASI LUAR NEGERI		
Singapore	750,98T	69,21%
Virgin Islands	78,00T	7,19%
Cayman Islands	56,43T	5,20%
Hong Kong	52,19T	4,81%
Australia	40,18T	3,70%

REPATRIASI		
Singapore	83,61T	64,77%
Cayman Islands	16,51T	12,79%
Hong Kong	16,18T	12,53%
China	3,64T	2,82%
Virgin Islands	2,55T	1,98%

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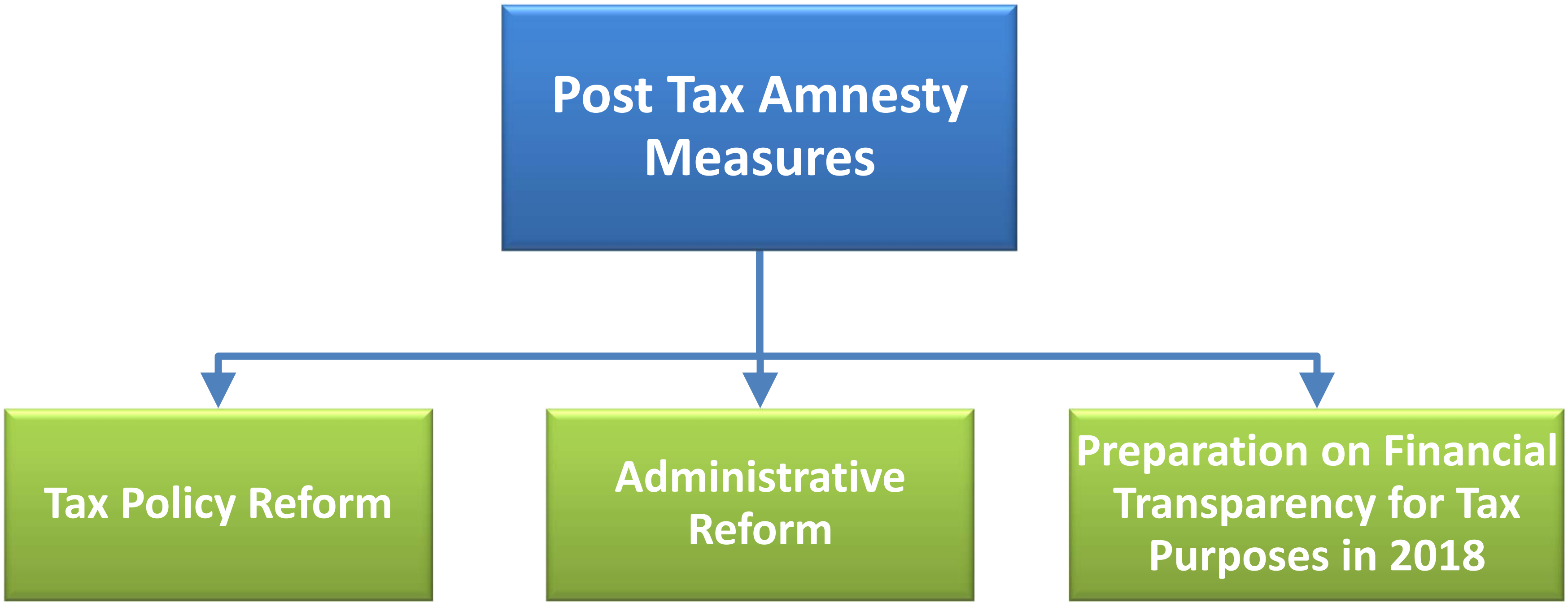
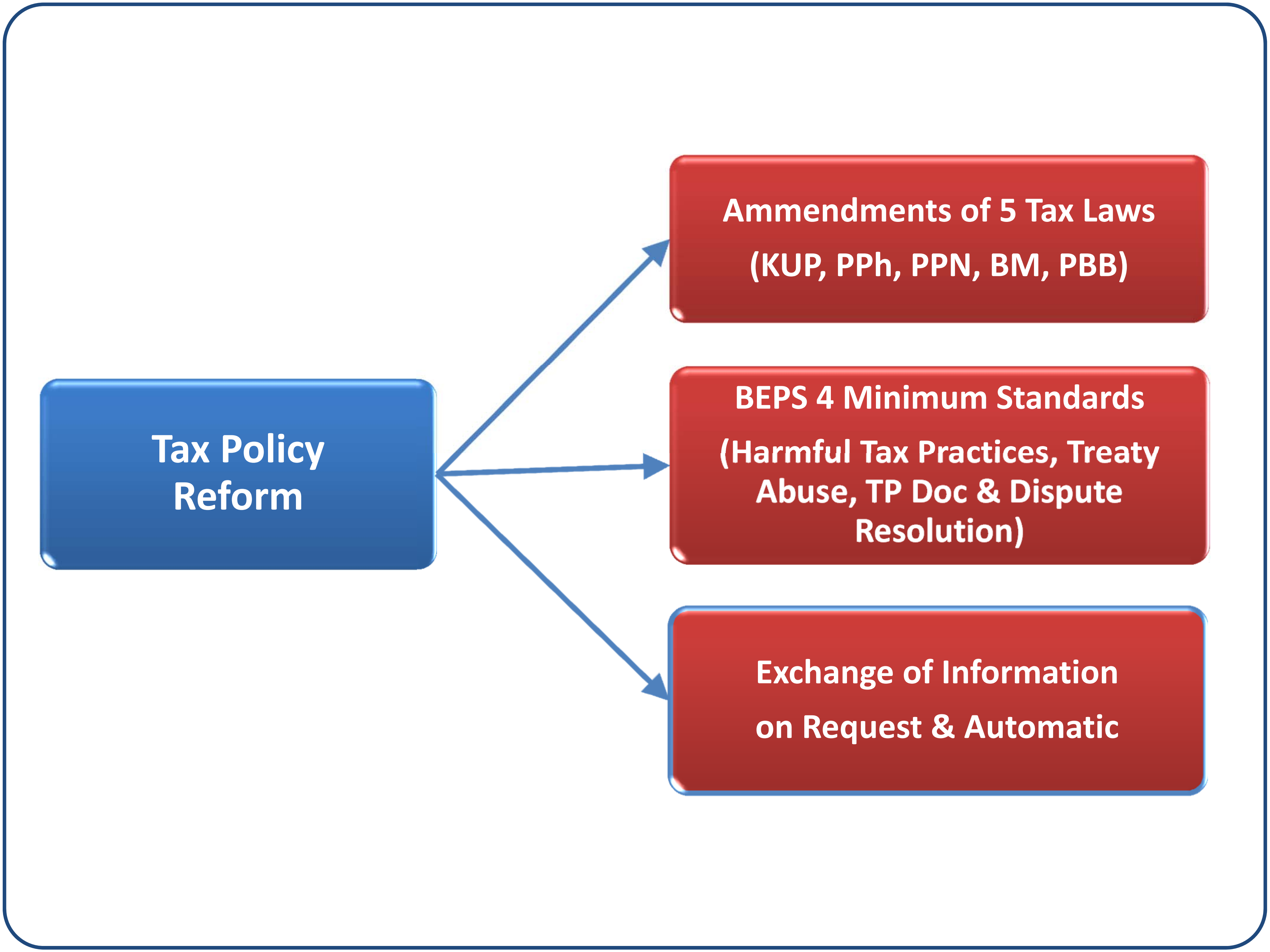
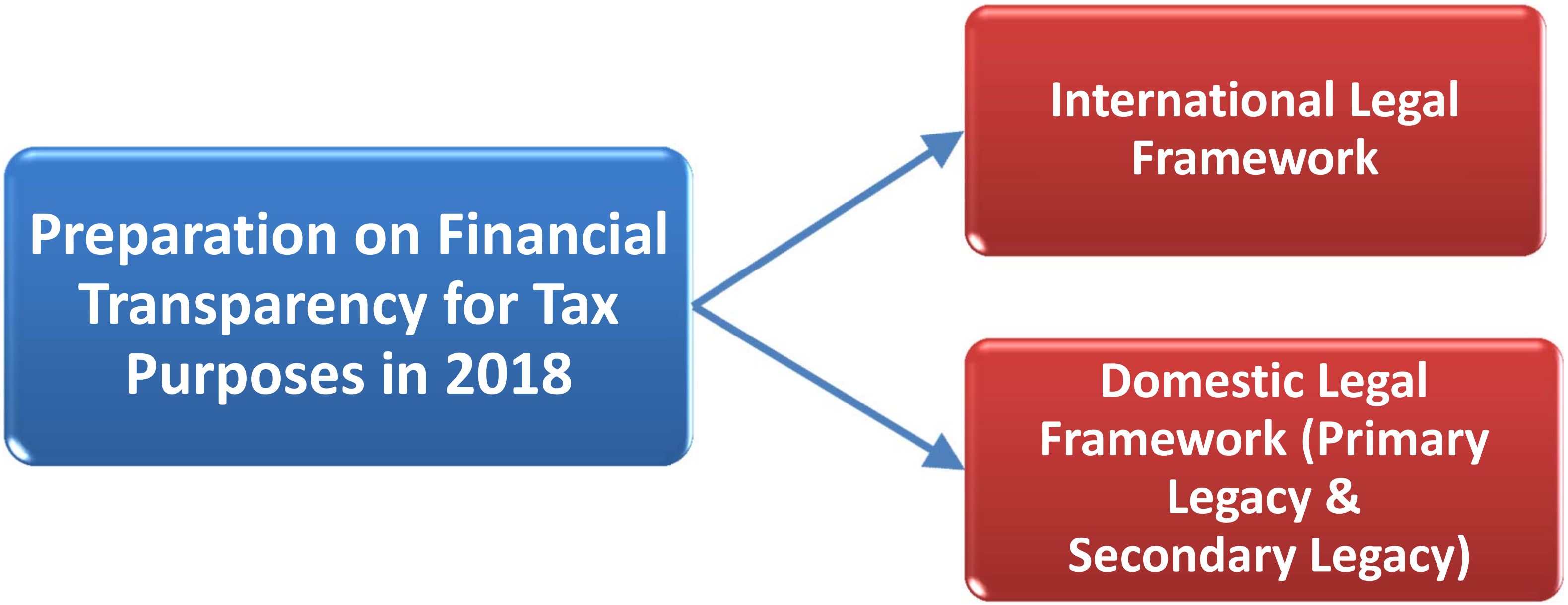
LANGKAH-LANGKAH SETELAH TAX AMNESTY (*POST TAX AMNESTY MEASURES*)


Post Tax Amnesty Measures
Tax Policy Reform
Administrative Reform
Preparation on Financial Transparency for Tax Purposes in 2018


Tax Policy Reform
Ammendments of 5 Tax Laws
(KUP, PPh, PPN, BM, PBB)
BEPS 4 Minimum Standards
(Harmful Tax Practices, Treaty Abuse, TP Doc & Dispute Resolution)
Exchange of Information
on Request & Automatic


Administrative Reform
Establishment of Tax Reform Team
Organizational Culture & Value
Enhance Institutional Capacity
Massive use of IT Resources
Database
Law Enforcement


Preparation on Financial Transparency for Tax Purposes in 2018
International Legal Framework
Domestic Legal Framework (Primary Legacy & Secondary Legacy)


thank you
danke
謝謝
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рахмат
teşekkür ederim
gracias
merci
obrigado
bedankt
спасибо
Баярлалаа
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arigatô
dakujem
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rahmat
ありがとう
감사합니다
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