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Implementation of the Principles of Legal Certainty and the Principles of Justice towards Tax Amnesty II Policy on Voluntary Tax Disclosure

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Abstract: This research is motivated by the existence of a voluntary tax disclosure policy that creates a gap that is considered unfair between individual taxpayers who are compliant and less compliant. Of course, this has an impact on discrimination and bias between one party for taxpayers. The purpose of this study is to determine the implementation of the principle of legal certainty and the principle of justice for individual taxpayers who participate in the voluntary disclosure programme at the Kudus Regency Tax Office. The research approach is non-doctrinal (socio-legal approach). The data used comes from interviews and documentation. The data is presented in the form of analytical descriptions. The results of the study indicate that the Tax Amnesty policy related to the Voluntary Tax Disclosure Program that has been held at the Kudus Regency Tax Office if analyzed using Hans Kelsen's theory in terms of legal certainty is appropriate, while the analysis of the aspect of justice in the theory of John Rawls and Gustaf Radbrch there is injustice for taxpayers and can cause discrimination. This article contributes to a deeper understanding of the voluntary disclosure programme by exploring the views of taxpayers from the perspective of taxpayers and analysing the implementation of the voluntary disclosure programme.

Keyword: Principle Of Certainty, Principles Of Justice, Tax Amnesty II, Voluntary Disclosure Programme.

INTRODUCTION

Tax is one of the obligations of citizens which is an effort to collect funds to carry out the functions of a dynamically developing state economy. Tax collection as an obligation is certainly binding for the community in general, which is gathered in a mutually bound relationship and has rights and obligations (Andi Muhammad Agus Mustam, etc, 2023). In line with the opinion of Ferdinand Tonnies in Siti Kurnia Rahayu, which states that taxes are a social symptom and only occur in a society, without a society there is certainly no mechanism regarding tax collection. Although tax is a levy that has a mandatory nature and shows

compliance in its collection, of course, such awareness is a reflection of being a good citizen (Melissa Ariffin and Tunjung Herning Sitabuana, 2022).

The government's efforts from year to year to increase public awareness about the importance of taxes, where taxes are not only an imposed obligation, because the collection instrument is regulated based on the applicable laws. Therefore, the state, in this case the government, issued a regulation in the form of a package of policies that encourage people to be aware and obedient in fulfilling tax obligations. One of the government policies in 2022 related to compliance in taxation is the policy on Tax Amnesty (Eva Susanti, 2023).

Tax Amnesty is a programme provided by the government to taxpayers in the form of elimination of taxes that should be owed, elimination of tax administrative sanctions, and elimination of criminal sanctions in the field of taxation where taxpayers are asked to report assets that have been obtained and have not previously been reported in the SPT by paying off all tax arrears owned and paying ransom. President Joko Widodo launched the Tax Amnesty Programme in 2016 and ended on 31 March 2017, the programme is known as Tax Amnesty Volume I. The Tax Amnesty Program was re-enacted in 2022 from 1 January 2022 to 30 June 2022, known as Tax Amnesty Volume II. The specific difference between Tax Amnesty Volume I and Tax Amnesty Volume II is related to the provisions on the tax subject. In Tax Amnesty Volume I, all taxpayers may participate in Tax Amnesty except those who have been exempted for certain reasons, while in Tax Amnesty Volume II, not all taxpayers may participate, only taxpayers who have participated in Tax Amnesty Volume I may participate in Tax Amnesty Volume II using the first policy. As for the second policy or better known as the Voluntary Disclosure Programme (PPS), only individual taxpayers may participate while corporate taxpayers are not allowed to participate.

If we look further at the Tax Amnesty Volume II Policy related to the Voluntary Disclosure Program, which emphasises more on the aspects of Legal Certainty and Benefit, it seems that it overrides the aspects of justice. Implicitly in taxation is regulated in Article 23A of the 1945 Constitution of the Republic of Indonesia which reads "Taxes and other levies that are compelling for state purposes are regulated by law". As if it is associated with paying attention to aspects of justice as contained in Article 28D paragraph (1) which reads "Everyone has the right to Recognition, Guarantee, Protection, and Legal Certainty that is fair and equal treatment before the Law" (Uswatun Hasanah, 2021).

The condition of the rule of law in Indonesia, with the development of the current era, can no longer be said to follow the civil law system or the common law system. This means that the law that applies in Indonesia indirectly departs from civil law, but in its journey along with the times in certain fields, especially in corporate law, corporate concepts that come from the common law system have been adopted, must follow global developments, so that it no longer understands the rule of law in the sense of just a state of regulation. This means that the rule of law in Indonesia is a form of state based on law by following developments for the progress of the Indonesian state. In an effort to realise the Indonesian State which has national development goals that are influenced by various things, not only good legal development but also from the development and growth of the economy, social and culture. In order to improve the development and growth of the Indonesian economy, the government issued several policy packages, including policies regarding taxation, namely Tax Amnesty Volume II or known as the Voluntary Disclosure Policy which is an inseparable part of other government policies such as public finance policy, monetary and economic policy, and other policies which are determined in order to achieve sustainable national development goals.

The Voluntary Disclosure Programme is an opportunity for taxpayers to report/disclose tax obligations that have not been fulfilled voluntarily through income tax payment based on asset disclosure. The Voluntary Disclosure Programme emerged as a counterweight to tax revenue, amidst the many tax incentives provided. The existence of this tax policy has proven to be able

to increase tax revenue instantly, the total revenue from tax evaders through the Voluntary Disclosure Programme reached IDR 61.01 trillion. The size of tax revenue is determined by the taxpayer itself. In this case, the decisive factor is taxpayer compliance. They are required to be aware and responsible in their tax obligations. The reason compliance is considered very meaningful because this compliance has the ability to increase revenue and make taxpayers understand and understand the importance of paying taxes, even though there are still a lot of tax fraud in Indonesia (Rafina Waiyun Nafis and Indrawati Yuhertiana, 2023).

Law Number 11 of 2016 concerning Tax Amnesty, has regulated that Tax Amnesty is an amnesty programme provided by the Government to taxpayers which includes the elimination of taxes that should be owed, the elimination of tax administrative sanctions, and the elimination of criminal sanctions in the field of taxation on assets obtained in 2015 and previously that have not been reported in the SPT, by paying off all tax arrears owned and paying ransom. Similarly, the Voluntary Disclosure Program, although many refer to it as Tax Amnesty Volume 2, is basically regulated under the Harmonisation of Tax Regulations Law and has differences with Tax Amnesty. The background of the birth of the Harmonisation of Taxation Law is the low ratio of taxpayer compliance which is indicated by the low tax ratio in Indonesia, in addition to the large amount of taxpayer funds abroad that have not been reported both before and after the Tax Amnesty Program. Therefore, a special programme is needed to provide solutions for taxpayers who want to comply but are constrained by conditions due to the Pandemic period in previous years. As it is known that in a policy, it must be based on the principles of simplicity, justice and usefulness and legal certainty.

In creating taxpayer awareness to pay tax obligations, it is important to provide tax knowledge to the public through tax education both formal and non-formal which has a positive impact on taxpayer awareness to pay taxes. With a new breakthrough created by the Directorate General of Taxes (DGT) related to the Voluntary Disclosure Programme or commonly abbreviated as PPS from the DGT in 2022 which provides an opportunity for taxpayers to report or disclose tax obligations that have not been fulfilled. Taxpayers must make Income Tax (PPH) payments at a certain rate based on the amount of assets registered by participating in the Voluntary Disclosure Programme.

Indonesia, apart from being a state of law, also applies the teachings of the welfare state, which contains the essence that the government or state is also obliged and responsible for realising and ensuring public welfare. Welfare state can represent government intervention through public policies such as labour-related regulations, tax laws and regulations, environmental policies, and others that are centred on the welfare of the community. The theory of justice according to John Rawls reveals that the principle of justice must provide a concrete assessment of the practice of justice in institutions and the principle of justice must always be upheld in developing policies to correct injustice in a basic structure of society (Justice is the first virtue of social institutions, as truth is of systems of thought). The consequence of applying Rawls' principle is that the rights and freedoms it refers to are the rights and freedoms defined by the rules in the basic structure (Damanhuri Fattah 2013).

METHOD

The research method used by the author is field research with a non-doctrinal approach (socio legal approach). The data sources in this research consist of primary and secondary data sources. Primary data sources were obtained through interviews with the Head of the Kudus Regency Primary Tax Office, the Head of the Service Section of the Kudus Regency Primary Tax Office, and 6 other taxpayer respondents including private employees, civil servants, lecturers, and entrepreneurs. Meanwhile, secondary data sources were obtained through scientific books, scientific articles, laws, and regulations related to this research. The data collection techniques used in this research are interviews and documentation. The data analysis

technique consists of the stages of data collection, data reduction, data presentation, and conclusion drawing. The author also uses a type of source triangulation in this research.

RESULTS AND DISCUSSION

Related to the research results as described by the researcher, the following findings are produced: First, the implementation of the principle of legal certainty on individual taxpayers participating in the voluntary disclosure programme at the Kudus Regency Tax Office in its analysis referring to Hans Kelsen's pure grand theory related to the principle of legal certainty normatively has been in accordance with the aspects of pure theory values, namely; law as normative, hierarchy of norms, legal certainty, and legal legitimacy. Second, the implementation of the principle of justice for individual taxpayers who take part in the voluntary disclosure program at the Kudus Regency Tax Office in practice, the voluntary tax disclosure policy offers tax rates that seem lower than the sanctions received by taxpayers who have not disclosed their assets, so that if it is analysed using the Fierness theory of justice put forward by John Rawls and Gustaf Radbruch by referring to the principle of freedom, the principle of difference and the veil of ignorance, it has the effect of seeming unfair to taxpayers who have complied with their tax obligations, resulting in the impact of non-compliance being more profitable than compliance.

Implementation of the Principle of Legal Certainty on Individual Taxpayers Participating in the Voluntary Disclosure Programme at the Kudus Regency Tax Office

Legal certainty as one of the pillars of the rule of law that is still needed for its existence in a state of law, its recognition is embedded in the formulation of Article 28D Paragraph 1 of the 1945 Constitution, which states: "Every person shall have the right to recognition, guarantees, protection and certainty of a just law and equal recognition before the law". Through the formulation of the article in the 1945 Constitution, it is hoped that the law can run in a straight line, where legal certainty must be interpreted as an entity that is intertwined with the value of justice. In other words, the legal certainty that is enforced must certainly have an essence of justice contained in it in every breath (Mahfud MD, 2009).

Referring to the basic rules contained in the 1945 Constitution of the Republic of Indonesia Article 23A confirms that taxes and other levies that are compelling for state purposes are regulated by law. This explains that there are several aspects of taxation arrangements that must be regulated in the law itself, namely; First, the legal certainty of the tax system that determines the object, tax subject in identifying the tax base, tariff, and tax administration. Second, the basis of the authority to collect taxes by the government which includes bestuur. Third, there is a legal relationship between the taxpayer and the collector so as to provide rights and obligations between the state and society. Fourth, there is affirmation and law enforcement with the application of administrative and criminal sanctions. Fifth, legal protection regulated in law.

In relation to the policy launched by the government in 2016 as a form of tax reform, one of which is related to Tax Amnesty or known as Tax Amnesty volume 1. The enactment of Tax Amnesty in 2016 or known as Tax Amnesty volume 1 is based on Law Number 11 Year 2016 on Tax Amnesty. The Tax Amnesty policy was re-enacted in 2022 based on Law Number 7 of 2021 concerning Harmonisation of Tax Regulations. The implementation of Tax Amnesty in 2022 is known as Tax Amnesty volume II. The presence of Law Number 7 of 2021 concerning Harmonisation of Taxation and its implementing rules, namely the Minister of Finance Regulation or known as PMK-196/PMK.03/2021. Is a form of implementation of the principle of legal certainty, besides that the presence of these two regulations is the basic foundation in the Voluntary Tax Disclosure policy, the existence of these regulations is intended to increase compliance of Individual Taxpayers and to increase the state budget. Voluntary Disclosure

Programme/PPS (Tax Amnesty Volume II), is an opportunity for taxpayers to report or disclose tax obligations that have not been fulfilled voluntarily through payment of income tax based on the disclosure of assets that are not or have not been fully reported by participants in the Tax Amnesty Programme and payment of income tax based on the disclosure of assets that have not been reported in the Annual Income Tax Return.

Based on the Minister of Finance Regulation No. 196/PMK/03/2021 concerning Procedures for Implementing the Voluntary Disclosure Programme, as related to the disclosure of net assets by taxpayers consists of two schemes, namely:

1) Policy 1 is a disclosure programme of net assets acquired by Individual Taxpayers since 1 January 1985 until 31 December 2015, as long as the Director General of Taxes has not found data and/or information regarding the assets.

2) Policy 2 is a disclosure programme for net assets acquired by individuals between 1 January 2016 and 31 December 2020, in the event that the Director General of Taxes has not found data and/or information regarding the assets.

The Head of the Kudus Regency Primary Tax Office revealed that the Voluntary Disclosure programme was effectively implemented on 1 January 2022, and will end on 31 July 2022. During this 6-month period, the government provides an opportunity for taxpayers to voluntarily report their assets abroad or assets that have not been reported by taxpayers. If the taxpayer discloses their assets abroad without repatriation it will be charged an 11% tariff, but if the assets are abroad and brought back to Indonesia or they declare their assets in the country then the rate charged to the taxpayer is 8%.

Recorded in the revenue of the voluntary disclosure programme at the kudus district tax office reached Rp; 61,678,009,312; this figure was obtained as the voluntary tax disclosure policy at the kudus district tax office was divided into policy I and Policy II. The policy is made by the government in order to facilitate taxpayers or taxpayers in order to fulfil their obligations, the hope is that taxpayers will be obedient and honest about the assets owned so far and have never been reported to the state in the form of annual tax returns. Regarding the existence of the Voluntary Disclosure Programme, it has not yet reached the middle to lower strata of society, even some taxpayers explained that they had never received information about the policy, namely the voluntary tax disclosure policy as launched by the government and even ignorance related to other tax programmes. He also explained that administratively taxation has complied and has a Taxpayer Identification Number or abbreviated as NPWP. The complexity of administrative and bureaucratic procedures is certainly an obstacle for taxpayers in participating in the voluntary disclosure programme, this is what creates dissatisfaction for taxpayers, where taxpayers feel they have to spend time and resources in order to comply with existing regulatory provisions.

The lack of clarity regarding the existing regulations and provisions governing the voluntary tax disclosure programme results in confusion about the procedures that must be followed and the requirements that must be met. Moreover, the fear of sanctions and fines that may be imposed for improper disclosure and tax authorities finding discrepancies can certainly have an uncomfortable effect on participating in the programme. The legal certainty of Voluntary Disclosure has been regulated in Articles 5 to 12 of Chapter V of the Taxpayer Voluntary Disclosure Program of Law Number 7 of 2021 concerning Harmonisation of Tax Regulations. The legal certainty in the Law on Harmonisation of Tax Regulations is in accordance with the Law, Hans Kelsen's theory that law is a system of norms. Norms are statements that emphasise the "should" or *das sollen* aspect, by including some rules about what to do. Norms are the product of deliberative human action. Laws that contain general rules become guidelines for individuals to behave in society, both in relations with fellow individuals and in relation to society. These rules are a limitation for society in burdening or taking action against

individuals. The existence of these rules and the implementation of these rules give rise to legal certainty.

The government guarantees legal certainty for taxpayers participating in the Voluntary Disclosure Program as can be seen in the provisions of Law Number 7 of 2021 concerning Harmonisation of Tax Regulations, including:

a) Policy 1

Article 6 paragraph 5 of Law No. 7 of 2021 concerning Harmonisation of Tax Regulations explains that taxpayers who have participated in the Voluntary Disclosure Program and have obtained an asset declaration letter, are not subject to administrative sanctions (200% of the unpaid/underpaid tax principal), as referred to in Article 18 paragraph (3) of Law No. 11 of 2016 concerning Tax Amnesty. Article 6 paragraph 5 of Law no. 7 of 2021 on Harmonisation of Tax Regulations explains that data and information sourced from the notification of asset disclosure and confiscation administered by the Ministry of Finance or other parties related to the implementation of the Voluntary Disclosure Program cannot be used as the basis for criminal investigation and/or prosecution of taxpayers.

b) Policy 2

Law No. 7 of 2021 concerning Harmonisation of Tax Regulations in the provisions of article 11 paragraph (1) letter A explains that no examination of taxpayers is carried out, no tax provisions regarding tax obligations for 2016, 2017, 2018, and 2020 are issued, unless data and / or other information regarding assets have not been disclosed in the disclosure letter. Article 11 paragraph (1) letter C of Law No. 7 of 2021 on Tax Harmonisation explains that data and information sourced from asset disclosure notifications along with attachments maintained by the ministry of finance or other parties related to the implementation of the Voluntary Disclosure Program cannot be used as the basis for investigations, and/or criminal prosecution against taxpayers.

1. Analysis of Hans Kelsen's Theory

As the results of the research that has been carried out, if further analysed in relation to the principle of taxpayer certainty in the tax amnesty II program related to voluntary tax disclosure, namely as underlying the voluntary tax disclosure rules stipulated in the HPP Law or Law Number 7 of 2021 concerning Harmonisation of Tax Regulations and circular letter of the Minister of Finance Regulation Number 196 / PMK.03/2021 is in accordance with aspects of the provisions of legal certainty in Hans Kelsen's pure theory (Reine Rechtslehre) which means that law is seen as a pure normative level, which means that law must be analysed separately from external aspects such as ethical values or political goals. The focus is on the structure of the law itself and the ways in which legal norms are created and enforced, rather than on the values or goals underlying those norms. This emphasises the separation between law and morality and the normative structure of the legal system, which is outlined below:

First, law as normative, namely Hans Kelsen sees law as a normative system that stands on norms that regulate behaviour. Especially in tax policy related to tax amnesty II in the voluntary tax disclosure programme where the whole programme is regulated by higher norms in the hierarchy to ensure legal certainty.

Second, the hierarchy of norms, namely in the legal system starting from the constitution, laws and implementing regulations are in line with higher norms, namely especially in the tax amnesty II policy in the voluntary tax disclosure programme in line with Article 28D Paragraph 1 of the 1945 Constitution, which states: "Everyone has the right to recognition, guarantees, protection, and certainty of fair law and equal recognition before the law".

Third, legal certainty which means the law must be clear, predictable and consistently applied. Related to the tax amnesty II policy in the voluntary tax disclosure programme is described as follows:

a. There is clarity (Clarty), where the regulation has been written clearly, but in its implementation towards taxpayers there are still gaps and there are still many aspects of certain aspects of society that do not know and understand;

b. Consistency related to the rules, if we look back at the era before the tax amnesty policy related to the voluntary tax disclosure programme, especially in the kudos district area, several policies related to taxation programmes have been implemented

c. Predictability, namely the prediction of existing legal consequences; as the tax amnesty II policy is related to the voluntary disclosure programme that taxpayers who participate in the programme will certainly be free from tax sanctions if in the future there are findings related to assets that have not been disclosed through tax returns.

Fourth, legal legitimacy, namely in the provisions of tax amnesty II policies and regulations regarding voluntary tax disclosure programs, especially in the Kudus Regency area, is made by the authorised body and in accordance with the procedures as set out.

2. Analysis of Gustaf Radbruch's Theory

In this research, the theory used is the theory of legal objectives. Gustav Radbruch, said that there are three objectives of law, namely expediency, certainty, and justice. In implementing these three legal objectives must use the principle of priority, and Gustav Radbruch also said that there is a priority scale that must be carried out where the first priority is always justice, then benefit, and finally legal certainty, and the purpose of law in carrying out its function is as a means of conserving an interest in society and the existence of goals to be achieved in society. The researcher analyses the implementation of the principle of legal certainty on taxpayers related to the implementation of the Voluntary Disclosure Program Policy at the Kudus Regency Primary Tax Service Office with Gustav Radbruch's grand theory which combines aspects of basic values known as the Radbruch Formula, namely:

First, Justice (*Gerechtigkeit*); which emphasises that the law must be fair to everyone, meaning that the rules consider morality, namely the existence of equality and equality and the absence of partiality and also human values. So in this case, related to the voluntary tax disclosure policy in kudos district, as the basis for the policy is Law Number 7 of 2021 Harmonisation of Tax Regulations and Regulation of the Minister of Finance Regulation of the Minister of Finance of the Republic of Indonesia Number 196 / PMK.03 / 2021 concerning Procedures for Implementing the Voluntary Disclosure Program, it has not fulfilled the aspects of justice, it can be seen that in its implementation there is still partiality that only emphasises individual taxpayers, even though on the one hand there are still many corporate taxpayers who have not complied.

Second, Benefit (*Zweckmassigkeit*); benefits that refer to the purpose of the law to provide great benefits to the community regarding the voluntary tax disclosure policy in kudos district as the basis for this policy is Law Number 7 of 2021 Harmonisation of Tax Regulations and Regulation of the Minister of Finance Regulation of the Minister of Finance of the Republic of Indonesia Number 196 / PMK.03 / 2021. Regarding the Procedures for Implementing the Voluntary Disclosure Programme, it has fulfilled the aspect of benefit where the benefit is in supporting economic sustainability, as well as sustainable development in both the economic and non-economic sectors.

Third, Legal Certainty (*Rechtssicherheit*), which is the principle that the law must be clear, predictable and consistent in its application. So it can be seen that the implementation of the voluntary tax disclosure programme has been running in previous years even though the rules of regulation are different and the terms of implementation are different.

Implementation of the Principle of Fairness to Individual Taxpayers Participating in the Voluntary Disclosure Programme at the Kudus Regency Tax Office

Justice is an essential value of law. In the rule of law paradigm, law is closely related to justice, and many scholars even argue that law must be combined with justice to truly mean law, and the two are also often identified as a single and unified value. Law has many purposes in itself, because law not only functions as a tool to uphold justice (as a tool) but also functions as a "mirror" of a sense of justice and popular sovereignty in a country.

Philosophically, the level of law is divided into two parts, namely as a rule in substance which is the embodiment of aspects of justice values (*Ius*) and the law is intended as a formal rule in the form of regulations from legislation (*lex*) which means the form of normative articulation of *ius*. It is very clear that the substance of the law can be seen from the position of justice in the law as an aspect of the necessity of a law, and a state based on law should also be oriented towards achieving the value of justice.

Rawls interprets justice as a structured set of rules in society, in which there are different characteristics of values and goals. But all of them can exist, cooperate and even compete peacefully. These structured rules are the source of order in society. According to John Rawls, the role of justice is as central to social institutions as truth is to systems of thought. A theory, however elegant and economical, must be rejected and revised if it is untrue; likewise laws and institutions, no matter how efficient and neat, must be reformed or abolished if they are unjust. Believing in different concepts of justice, we can certainly agree that institutions are just when there is no arbitrary distinction between people in granting rights and obligations and when the rules determine the right balance between conflicting demands for the benefit of social life, and the main subject of justice is the basic structure of society, or more precisely, the way major social institutions distribute fundamental rights and obligations and determine the distribution of benefits from social cooperation that must work fairly.

1. Analysis of John Rawls Theory

The researcher analyses as it relates to the theory of the principle of justice put forward by John Rawls, then everyone is entitled to the same basic freedoms as other people and justice in taxation is fulfilled when people in the same conditions must be treated the same. Of course this can be interpreted when a person has fulfilled the criteria as a taxpayer, then that person must be burdened with the same tax payment obligations. And social and economic inequalities must be considered as a means to ensure equality in John Rawls' position. This is raised as a form of argument from the problems that arise between the interests of the state and the interests of individuals. The primary importance of justice according to John Rawls is the guarantee of the stability of human life, and the presence of a balance and continuity between private life and social life. If correlated with the basic principles of justice as stated by John Rawls, it can be analysed as follows:

First, the Principle of Equal Freedom for All, where Rawls emphasises that every individual should have equal rights to basic freedoms, including justice in the rule of law and in public policy. The existence of the Tax Amnesty II policy related to the voluntary tax disclosure programme creates inequality in the application of tax law, where taxpayers who are in a richer position and have greater access to resources will certainly be able to take advantage of this policy for their own interests. Meanwhile, taxpayers with limited conditions certainly do not have the same opportunity, so in this case the policy violates equality before the law.

Second, the Principle of Difference as Rawls explains that social and economic inequality can be justified if it is able to provide great benefits to those who are unfortunate in society. As the policy of the Voluntary Tax Disclosure Programme tends to be more beneficial to individuals with middle and upper class conditions allowing them to avoid paying taxes completely, by giving them the opportunity to disclose their wealth in exchange for a reduction in penalties,

this is certainly irrelevant for the disadvantaged and benefits those who are already in a better condition.

Third, the Veil of Ignorance, where the policy maker or policy does not know the social position, economic status. As the enactment of voluntary tax disclosure policies for individuals with disadvantaged positions will certainly expect and want a fair and equitable system in the application of tax law.

Overall, the implementation of voluntary tax disclosure policies when analysed with John Rawls' theory is considered unfair, where the policy reinforces existing inequalities and does not provide benefits for those who are disadvantaged in society.

2. Analysis of Gustaf Radbruch's Theory

Researchers analyse as the principle of justice in Gustaf Radbruch's theory related to the Implementation of the Principle of Justice in Individual Taxpayers Participating in the Voluntary Disclosure Program at the Kudus Regency Tax Office, is considered unfair where the unfairness only benefits non-compliant taxpayers, while taxpayers who have complied do not get equal treatment, and this creates a perception that non-compliance is more profitable than compliance. The researcher concludes that the Voluntary Disclosure Programme in Gustaf Radbruch's perspective is considered unfair if the programme ignores the principles of justice and prioritises aspects of benefit and certainty so as to cause discrimination between compliant and non-compliant taxpayers.

CONCLUSION

This article examines the implementation of the principles of legal certainty and the principles of justice on individual taxpayers who participate in the voluntary disclosure programme at the Kudus Regency Tax Office. The results of this study can be concluded that: First, the implementation of the principle of legal certainty on individual taxpayers participating in the voluntary disclosure programme at the Kudus Regency Tax Office has been in accordance with aspects of pure theoretical values, namely: law as normative, hierarchy of norms, legal certainty, and legal legitimacy. Second, the implementation of the principle of justice for individual taxpayers participating in the voluntary disclosure programme at the Kudus Regency Tax Office in practice seems unfair to taxpayers who have complied with their tax obligations. The suggestion that the author gives regarding the results of this study is that the organiser of a policy rule, especially in the taxation sector, should need to see and uphold the principle of justice and not override the principle of justice and the principle of legal certainty. So that legal loopholes that have the potential to cause problems and disputes and the unfairness of a policy can be minimised when the policy is implemented.

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