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Legal Justice in the Regulation and Implementation of Tax Amnesty for Compliant Taxpayers in Indonesia

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Abstract: Tax Amnesty is a fiscal policy designed to increase state revenue, improve taxpayer compliance, and strengthen the national tax administration system. However, previous studies have primarily evaluated Tax Amnesty from the perspectives of revenue enhancement, tax compliance, and tax morale, while limited attention has been given to legal justice for compliant taxpayers. This study aims to analyze the regulation and implementation of Tax Amnesty in Indonesian tax law from the perspective of the principle of legal justice for compliant taxpayers. The research employs a normative legal method using statutory and conceptual approaches. Legal materials were collected through library research and analyzed qualitatively. The findings indicate that Tax Amnesty has a clear legal basis and contributes to tax administration reform and voluntary disclosure of assets. Nevertheless, its implementation has not fully accommodated legal justice because legal protection and proportional appreciation for compliant taxpayers remain insufficiently regulated. The novelty of this study lies in proposing that the success of Tax Amnesty should not only be measured by fiscal outcomes and taxpayer compliance but also by the balance between legal certainty, legal justice, and legal protection for compliant taxpayers. This perspective contributes to the development of a more equitable and sustainable tax policy framework in Indonesia.

Keywords: Tax Amnesty, Legal Justice, Taxpayer Compliance, Legal Protection, Tax Law.

INTRODUCTION

Taxes are the primary source of government revenue and play a strategic role in funding government operations, national development, and the provision of public services. Indonesia's tax system adopts a self-assessment system that empowers taxpayers to calculate, pay, and report their own tax obligations in accordance with applicable laws and regulations. The implementation of this system aims to foster voluntary compliance by enhancing taxpayers' legal awareness and sense of responsibility. The effectiveness of the self-assessment system depends heavily on the level of public compliance; thus, the success of the tax system is determined not only by the quality of regulations but also by the integrity of the tax administration and taxpayers' awareness of their obligations (Susila Adiyanta, 2022).

Taxes are the primary source of government revenue and play a strategic role in funding government operations, national development, and the provision of public services. Indonesia's tax system adopts a self-assessment system that empowers taxpayers to calculate, pay, and report their own tax obligations in accordance with applicable laws and regulations. The implementation of this system aims to foster voluntary compliance by enhancing taxpayers' legal awareness and sense of responsibility. The effectiveness of the self-assessment system depends heavily on the level of public compliance; thus, the success of the tax system is determined not only by the quality of regulations but also by the integrity of the tax administration and taxpayers' awareness of their obligations (Khan & Nuryanah, 2023).

The Tax Amnesty Policy is one of the fiscal instruments used by the government to broaden the tax base, increase government revenue, and encourage the disclosure of previously unreported assets. This policy was first implemented under Law No. 11 of 2016 on Tax Amnesty and continued through the Voluntary Disclosure Program, as regulated by Law No. 7 of 2021 on the Harmonization of Tax Regulations. The implementation of these two policies demonstrates the government's commitment to improving the tax administration system while enhancing taxpayer compliance through a persuasive approach that provides taxpayers with the opportunity to voluntarily fulfill their tax obligations (Nawi, 2022).

The implementation of the Tax Amnesty program has contributed to an increase in asset declarations, the expansion of the tax database, and support for tax administration reform. This policy is also part of the transformation of the national tax system, which is aimed at improving transparency, digitizing administration, and strengthening oversight of taxpayer compliance. These reforms are further reinforced through the implementation of the Coretax Administration System, which is expected to create a more integrated, accurate, and efficient tax administration system, thereby enabling the quality of tax services and oversight to improve sustainably (Nurcahyani, 2025).

The success of the Tax Amnesty cannot be measured solely by the increase in government revenue or the amount of assets successfully disclosed. The sustainability of tax policy is also influenced by the public's perception of fairness, legal certainty, and the legal protection provided by the state to all taxpayers. Policies that grant benefits to taxpayers who previously failed to fulfill their tax obligations have the potential to raise questions regarding fairness for taxpayers who have consistently fulfilled their obligations. This situation indicates that an evaluation of the Tax Amnesty program requires not only an economic and fiscal approach but also a legal analysis that considers the balance between the state's interest in increasing tax revenue and the protection of taxpayers' rights (Naslia & Yulianti, 2024).

Developments in national tax policy indicate that the principle of fairness is receiving increasing attention in every tax reform process. The formulation of tax regulations is not only aimed at improving the effectiveness of government revenue collection but must also ensure legal certainty, equality before the law, and the protection of taxpayers' rights. Tax policies that strike a balance between the state's fiscal interests and legal protection for taxpayers will strengthen public trust in the tax system and promote sustained improvements in compliance (Saing, Emirzon, Rumesten, Hukum, & Sriwijaya, 2026).

Subsequent research has focused more on the relationship between tax amnesty and taxpayer compliance. The results indicate that the success of this policy is influenced not only by the size of the incentives offered by the government, but also by taxpayers' perceptions of policy consistency, the risk of tax audits, and their belief that similar programs will not be implemented again. These findings indicate that improved compliance cannot be achieved solely through the provision of tax amnesty but requires policy certainty and the government's commitment to enforcing tax laws (Juanda, Anggraeni, Mahestyanti, & Kurniawan, 2022).

Academic attention has also been directed toward the moral aspects of taxation as factors influencing the success of the Tax Amnesty program. Taxpayer compliance is influenced by legal awareness, a sense of civic responsibility, and perceptions of the legitimacy of tax policies. A high level of tax morality has been shown to encourage voluntary compliance, meaning that the effectiveness of the Tax Amnesty program depends not only on economic incentives but also on taxpayers' willingness to fulfill their obligations honestly and consistently (Devano, Mulyani, Winarningsih, & Ghani, 2024).

Other studies identify the principle of fairness as a key factor in the success of tax policies. Perceptions of distributive justice, procedural justice, and trust in the government are closely linked to taxpayer compliance rates. A tax system perceived as fair will increase the public's willingness to voluntarily fulfill their tax obligations, whereas perceptions of unfairness have the potential to erode trust in tax authorities (Fitriandi, Marfiana, Wardana, & Zauki, 2026).

Studies on tax reform also indicate that the modernization of tax administration through digitization and the implementation of the Coretax Administration System play a crucial role in improving service quality, transparency, and the effectiveness of tax oversight. These reforms are aimed at strengthening legal certainty and creating a more accountable tax administration system, thereby fostering sustainable improvements in taxpayer compliance (Naufal Wala & Tesalonika, 2024).

This situation indicates a research gap in studies on tax amnesty. Previous research has largely assessed the policy's success based on economic and tax administration indicators, while the balance between legal certainty, legal justice, and legal protection for compliant taxpayers has not been analyzed in depth. In fact, tax policies that offer incentives to non compliant taxpayers have the potential to affect perceptions of fairness among taxpayers who have consistently fulfilled their obligations (Naslia & Yulianti, 2024).

This study offers a different perspective from previous research by placing the principle of legal justice as the primary basis for evaluating the regulation and implementation of the Tax Amnesty program in Indonesia. The discussion does not stop at the policy's effectiveness in increasing government revenue or taxpayer compliance, but rather examines the extent to which the policy provides proportional legal protection to compliant taxpayers as parties who consistently fulfill their tax obligations. This approach is expected to enrich the development of tax law through an analysis that balances the state's fiscal interests with the fulfillment of the principles of justice, legal certainty, and legal protection in the administration of the tax system (Ahmad Zumar Syafiq & Suparnyo, 2025).

The novelty of this study lies in its analysis, which integrates the regulatory aspects of the Tax Amnesty program, its implementation within the Indonesian tax legal system, and its implications for legal justice for compliant taxpayers through a normative legal approach. This analysis is based on theories of legal justice, legal protection, and law enforcement, resulting in a more comprehensive examination of the balance between taxpayers' rights and obligations in the implementation of the Tax Amnesty policy. This perspective has not been extensively explored in previous research, which has tended to focus on economic dimensions, tax administration, or taxpayer compliance. This study aims to analyze the provisions of the Tax Amnesty program in Indonesian tax law and to examine its implementation based on the principle of legal justice for compliant taxpayers. The findings of this study are expected to contribute to the development of tax law research, particularly regarding the formulation of Tax Amnesty policies that are not only oriented toward increasing government revenue but also ensure legal certainty, legal protection, and justice for all taxpayers. This approach is expected to serve as a basis for policymakers in establishing a national tax system that is more equitable, sustainable, and capable of enhancing public trust in the tax administration.

METHODS

This study employs a normative legal research method focused on examining legal norms in legislation, legal doctrine, and legal principles related to the Tax Amnesty policy in Indonesia. Normative legal research aims to analyze provisions of positive law to identify legal arguments, legal principles, and legal concepts as the basis for resolving the issues under study (Marzuki, 2021)

The research approaches used include the statutory approach and the conceptual approach. The statutory approach was used to examine various provisions governing the Tax Amnesty, including Law No. 11 of 2016 on Tax Amnesty, Law No. 7 of 2021 on the Harmonization of Tax Regulations, and various implementing regulations related to tax administration. The conceptual approach was used to analyze the principles of legal justice, legal protection, and law enforcement as the foundation for assessing the application of the Tax Amnesty program to compliant taxpayers (Soekanto, 2019).

The legal sources used consist of primary, secondary, and tertiary legal sources. Primary legal sources include laws and regulations governing the Tax Amnesty policy and the national tax system. Secondary legal sources consist of books, scholarly articles, and research findings that discuss tax law, taxpayer compliance, tax administration reform, and the principle of legal justice. Tertiary legal sources include legal dictionaries, encyclopedias, and other scholarly resources that support an understanding of the legal concepts used in this study(Marzuki, 2021).

Legal materials were collected through a literature review by examining various sources relevant to the research topic. All legal materials were classified based on their level of authority and then organized according to the main research issues to develop a systematic and comprehensive legal argument (Soekanto, 2019).

The analysis was conducted qualitatively using a descriptive-analytical method through the interpretation of statutory provisions, legal doctrines, and relevant theories. The research analysis is based on Gustav Radbruch's Theory of Legal Justice to assess the balance between legal certainty, justice, and utility in the Tax Amnesty policy. Philipus M. Hadjon's Theory of Legal Protection is used to analyze the form of legal protection provided to compliant taxpayers. Soerjono Soekanto's Theory of Law Enforcement is used to evaluate the effectiveness of the Tax Amnesty policy's implementation within Indonesia's tax law system. The use of these three theories is expected to yield a comprehensive analysis of the alignment of the Tax Amnesty regulations and their implementation with the principles of legal justice for compliant taxpayers (Philipus M. Hadjon et.al., 2024).

RESULTS AND DISCUSSION

Tax Amnesty Provisions in Indonesian Tax Law

Taxes are a key instrument in government financing, serving to support the administration of government, national development, and the improvement of public welfare. The fulfillment of these functions depends on the level of taxpayer compliance in meeting their tax obligations in accordance with statutory provisions. Indonesia's tax system, which adopts a self-assessment system, entrusts taxpayers with the responsibility to calculate, pay, and report their own tax liabilities. This system relies on taxpayers' legal awareness and honesty as key factors in achieving optimal government revenue (Susila Adiyanta, 2022).

The state of Indonesia's tax system prior to 2016 indicated that taxpayer compliance stillfaced various obstacles. Some taxpayers had not fully fulfilled their tax obligations by reporting their actual assets and income. Tax avoidance practices and the placement of assets overseas meant that potential government revenue could not yet be collected optimally. This situation resulted in a limited tax database available to the government, thereby preventing effective oversight of taxpayer compliance (Angeli, Lattarulo, Palmieri, & Pazienza, 2023).

The advancement of economic globalization has contributed to the increasing complexity of tax activities. Capital mobility, cross-border investments, and the ease of transferring assets provide opportunities for taxpayers to hold wealth in various jurisdictions without fully reporting it to tax authorities. These conditions present new challenges for the government in establishing a tax administration system capable of effectively reaching all potential taxable entities. Law enforcement efforts through tax audits and collection remain necessary, but this approach alone cannot fully enhance voluntary compliance unless it is balanced with policies that provide taxpayers the opportunity to voluntarily rectify their compliance status (Khan & Nuryanah, 2023)

The philosophical rationale behind the Tax Amnesty policy is based on the need to strike a balance between the state’s interest in generating tax revenue and the opportunity for taxpayers to voluntarily fulfill their tax obligations. The state has an interest in broadening the tax base and increasing government revenue to support national development. Taxpayers are also given the opportunity to disclose unreported assets through a mechanism that provides legal certainty regarding settled tax obligations. This approach reflects a fiscal policy that is not solely focused on punishment but also prioritizes restoring compliance as part of tax reform (Nawi, 2022).

The legal basis for the Tax Amnesty policy was established through the enactment of Law No. 11 of 2016 on Tax Amnesty. The enactment of this law constitutes the exercise of the state’s authority to establish tax policies as an instrument of state financial management, as mandated by the 1945 Constitution of the Republic of Indonesia. This law regulates the granting of amnesty for taxes that are due through the disclosure of assets and the payment of a redemption fee in accordance with the established requirements. These regulations provide legal certainty regarding the rights and obligations of taxpayers while participating in the Tax Amnesty program, while also serving as the legal basis for the government to carry out tax administration reforms.

The enactment of Law No. 11 of 2016 was also based on the consideration that increasing government revenue requires policies capable of rapidly and comprehensively expanding the tax base. The disclosure of previously unrecorded assets is expected to provide a more accurate information base for the Directorate General of Taxes in carrying out future oversight. This policy is not only intended to generate additional government revenue in the short term but also to serve as a foundation for the sustainable improvement of taxpayer compliance through a more transparent tax administration system (Sari, Herawati, & Pauzi, 2023).

The sociological basis of the Tax Amnesty policy relates to the need to rebuild the relationship between the state and taxpayers based on the principles of trust and voluntary compliance. The level of tax compliance is influenced not only by the existence of administrative and criminal sanctions, but also by the public’s perception of the fairness and legitimacy of tax policies. ’s Tax Amnesty program is expected to serve as a means of fiscal reconciliation that encourages taxpayers to re-engage with the national tax system through voluntary asset disclosure and fulfillment of tax obligations in accordance with applicable laws (Devano et al., 2024).

Tax Amnesty Provisions in the Indonesian Tax Legal System

The Tax Amnesty provisions within Indonesia’s tax legal system are part of fiscal policy designed to provide legal certainty regarding the settlement of tax obligations on assets that have not been reported, or have not been fully reported, by taxpayers. This policy is implemented through Law No. 11 of 2016 on Tax Amnesty, which serves as the legal basis for granting amnesty on taxes that are due through a mechanism of asset disclosure and payment of a redemption fee. The establishment of this regulation demonstrates that the settlement of tax obligations is not only carried out through law enforcement mechanisms but also through legal instruments that provide taxpayers with the opportunity to make voluntary disclosures.

Provisions regarding the rights and obligations of Tax Amnesty participants have also been clearly formulated to ensure certainty in the program's implementation. Taxpayers who participate in the program are entitled to a waiver of taxes that would otherwise be due, as well as a waiver of administrative and criminal penalties related to taxation, provided that all requirements are met. The obligations that must be fulfilled include the accurate, complete, and honest disclosure of all assets, as well as the payment of a redemption fee in accordance with the predetermined rate. These provisions indicate that tax amnesty does not constitute an absolute exemption from obligations but rather a form of settlement of tax obligations through mechanisms established by law (Ahmad Zumar Syafiq & Suparnyo, 2025).

Legal certainty in the Tax Amnesty program is reflected in the requirements, procedures, implementation deadlines, and legal consequences that are clearly defined in Law No. 11 of 2016. The clarity of these provisions provides guidance for both taxpayers and tax authorities in exercising their rights and fulfilling their obligations throughout the program. Clear regulations also reduce the likelihood of differing interpretations regarding the implementation of the Tax Amnesty program, thereby ensuring that the law's objective of providing legal certainty can be achieved through mechanisms grounded in a strong legal foundation.

The development of the Tax Amnesty framework did not end with the enactment of Law No. 11 of 2016. The government subsequently strengthened this policy through the Voluntary Disclosure Program, which is regulated under Law No. 7 of 2021 on the Harmonization of Tax Regulations. This program provides taxpayers with another opportunity to disclose unreported assets through mechanisms and requirements that differ from those of the previous program. The introduction of the Voluntary Disclosure Program demonstrates that the Tax Amnesty framework has evolved as part of tax law reform aimed at strengthening taxpayer compliance and improving the quality of tax administration.

Developments in Regulation Through Tax Administration Reform

The Voluntary Disclosure Program plays a strategic role in strengthening the quality of the tax database previously established through the Tax Amnesty program. Voluntary asset disclosure provides additional information that the Directorate General of Taxes can use to improve the accuracy of oversight, map tax potential, and manage taxpayer compliance risks. These developments indicate that tax reform is not only aimed at increasing government t revenue in the short term but also at establishing a tax administration system capable of supporting sustainable taxpayer compliance (Sari et al., 2023).

Tax administration reform was subsequently strengthened through the implementation of the Coretax Administration System as an integrated tax administration system. The system is designed to connect various tax administration processes on a single digital platform so that data management, taxpayer services, and oversight of tax compliance can be carried out more effectively. The digitization of tax administration is a crucial step in improving the quality of tax governance, as all tax data is managed more systematically, accurately, and with proper documentation (Nurcahyani, 2025).

The implementation of the Coretax Administration System also strengthens the self assessment system. This integrated administrative system enables tax reporting, payment, and data verification to be carried out more quickly and efficiently. The use of information technology makes it easier for taxpayers to fulfill their tax obligations while enhancing the tax authority's ability to detect data discrepancies that could potentially lead to noncompliance. These conditions demonstrate that tax administration reform is not only focused on improving service quality but also supports the effectiveness of law enforcement through the use of digital technology (Susila Adiyanta, 2022).

Developments in regulatory frameworks through tax administration reform demonstrate that the Tax Amnesty, the Voluntary Disclosure Program, and the implementation of the Coretax Administration System constitute a series of interrelated policies aimed at building the national tax system. These three policies are designed to expand the tax database, improve the quality of administration, strengthen oversight, and promote sustainable taxpayer compliance. The success of these reforms is determined not only by regulatory improvements and the use of information technology but also depends on the legal system's ability to ensure legal certainty, provide legal protection, and uphold justice for all taxpayers. These aspects are crucial for further analysis in discussions regarding the implementation of the Tax Amnesty program, particularly in light of the principle of legal justice for compliant taxpayers.

The Implementation of Tax Amnesty from the Perspective of the Principle of Legal Justice for Compliant Taxpayers

Improvements in taxpayer compliance are influenced not only by the existence of the Tax Amnesty policy but also by the level of legal awareness and tax ethics. A taxpayer's willingness to voluntarily fulfill their tax obligations is a form of compliance stemming from an pembiayaan negara. Good tax morals will encourage taxpayers to keep understanding of the function of taxes as an instrument of state financing. Strong tax morality encourages taxpayers to continue fulfilling their obligations even when not subject to an audit or enforcement action (Devano et al., 2024).

Public trust in the government is also a key factor in determining the success of the Tax Amnesty program. The perception that tax policies are implemented fairly and consistently will increase taxpayers' willingness to voluntarily fulfill their obligations. This relationship indicates that tax compliance is not solely shaped by the threat of penalties but is also influenced by the belief that the government administers the tax system transparently, accountably, and based on the principle of fairness (Fitriandi et al., 2026).

The impact of the Tax Amnesty on taxpayer compliance cannot ultimately be assessed solely based on increases in government revenue or the number of program participants. The success of this policy must also be measured by its ability to foster sustainable compliance, enhance public trust in the tax administration, and maintain a balance between the rights and obligations of all taxpayers. This assessment serves as the basis for analyzing whether the implementation of the Tax Amnesty has fulfilled the principle of legal justice as articulated by Gustav Radbruch, so that the policy is not only fiscally effective but also consistent with the legal values that underpin the national tax system.

An Analysis of the Implementation of Tax Amnesty Based on Gustav Radbruch's Theory of Legal Justice Radbruch

Gustav Radbruch's theory of legal justice identifies justice, legal certainty, and utility as the three fundamental values that must be realized in a balanced manner in both the formulation and application of the law. These three values are inseparable because a law that focuses solely on one value risks neglecting the overall purpose of the law. An analysis of the implementation of the Tax Amnesty program must be conducted based on these three values to assess whether the policy implemented by the government has fulfilled the principle of legal justice for all taxpayers, particularly compliant taxpayers.

The principle of legal certainty is reflected in the enactment of Law No. 11 of 2016 on Tax Amnesty, which clearly regulates the subjects, objects, requirements, procedures, and legal consequences of implementing the Tax Amnesty program. The clarity of these regulations provides guidance for taxpayers and tax authorities in exercising their rights and fulfilling their obligations, thereby reducing the potential for differing interpretations regarding the implementation of the policy. Legal certainty is further strengthened by provisions regarding (Ahmad Zumar Syafiq & Suparnyo, 2025).

principle of fairness in the implementation of the Tax Amnesty raises more complex issues. This policy provides taxpayers who previously failed to fulfill their tax obligations with the opportunity to have both administrative and criminal penalties waived after meeting the specified requirements. The policy does indeed benefit the state by increasing tax revenue and expanding the tax database. From the perspective of legal justice, there is also a need for proportional treatment of taxpayers who have properly fulfilled their tax obligations from the outset. This difference in treatment raises questions regarding the balance of rights and obligations between compliant taxpayers and those who receive tax amnesty benefits (Naslia & Yulianti, 2024).

The principle of utility in Gustav Radbruch's theory emphasizes that the law must benefit society and the state. The implementation of the Tax Amnesty program has yielded tangible benefits, including increased government revenue, an expanded tax database, and improved quality of information held by the Directorate General of Taxes. This information serves as a vital asset in strengthening tax oversight and supporting future tax administration reforms. These benefits are also evident in the increased effectiveness of tax data management, which is subsequently integrated with the development of a digital-based tax administration system (Nurcahyani, 2025).

The benefits gained by the state must be balanced with the public's sense of justice. The success of the Tax Amnesty policy is measured not only by the amount of government revenue generated, but also by its ability to foster long-term compliance. Taxpayers will be more motivated to fulfill their obligations if they believe that the tax system is administered fairly, consistently, and treats all taxpayers proportionally. This perception of fairness influences the development of voluntary compliance, which is the primary goal of tax reform (Fitriandi et al., 2026).

An analysis based on Gustav Radbruch's theory shows that the implementation of the Tax Amnesty has fulfilled the element of legal certainty through clear regulations and has been beneficial in increasing government revenue and strengthening tax administration. The element of justice still requires improvement because the policy has not fully accommodated the interests of compliant taxpayers who have consistently fulfilled their tax obligations. This situation indicates that an optimal balance between legal certainty, fairness, and utility has not yet been achieved; therefore, follow-up policies are needed that can provide more proportional protection and rewards to compliant taxpayers as part of the development of a fair tax system.

An Analysis of the Implementation of the Tax Amnesty Based on Philipus M. Hadjon's Theory of Legal Protection

Legal protection is one of the fundamental principles of a state governed by the rule of law, aimed at ensuring that the rights and interests of every legal subject are fairly upheld. According to Philipus M. Hadjon, legal protection is provided through preventive and repressive mechanisms as a means of preventing legal violations and resolving disputes when such violations have occurred. Applying this concept to the Tax Amnesty policy is crucial for assessing whether its provisions and implementation have provided balanced protection to all taxpayers, including those who have consistently complied with their tax obligations (Philipus M. Hadjon et.al., 2024).

Preventive legal protection under the Tax Amnesty policy is realized through the enactment of laws and regulations that clearly define the requirements, procedures, rights, and obligations of program participants. Compliant taxpayers have the right to be assured that the implementation of the Tax Amnesty will not diminish their legal standing or result in discriminatory treatment. Such protection can be achieved through the government's consistent application of tax regulations after the program ends, improvements in the quality of tax services, and the strengthening of oversight systems targeting taxpayers who continue to fail to meet their obligations (Saing et al., 2026).

Repressive legal protection pertains to resolution mechanisms in the event of rights violations or disputes arising from the fulfillment of tax obligations. Indonesia's tax legal system provides various dispute resolution instruments, including objections, appeals, lawsuits, and reviews, in accordance with the provisions of applicable laws and regulations. The existence of these mechanisms ensures that every taxpayer has the opportunity to obtain legal protection in the event of tax administrative actions deemed contrary to the law. These mechanisms also reflect oversight of the tax authorities' exercise of their powers, ensuring that policy implementation remains within the limits prescribed by law.

An analysis of the implementation of the Tax Amnesty program shows that the legal protections provided are still primarily directed toward taxpayers who participated in the program. Provisions regarding the rights and benefits of program participants were drafted in detail to ensure legal certainty throughout the policy's implementation. A different situation is observed for compliant taxpayers, who do not receive specific provisions regarding forms of protection or rewards for the compliance they had already demonstrated prior to the implementation of the Tax Amnesty program. This difference does not mean that the rights of compliant taxpayers are being ignored, but rather indicates that there is room for improvement in the regulations so that legal protection is provided more proportionally to all taxpayers (Ahmad Zumar Syafiq & Suparnyo, 2025).

The perspective of legal protection also relates to the protection of tax data and information submitted by taxpayers. Tax administration reform through digitization requires guarantees that all data obtained by tax authorities is managed securely and accurately and is used solely for tax administration purposes in accordance with legal provisions. The protection of tax information is an integral part of protecting taxpayers' rights, as it relates to public trust in an increasingly digitized tax administration system (Nining Yurista Prawitasari, 2026).

An analysis based on Philipus M. Hadjon's theory shows that the implementation of the Tax Amnesty has provided both preventive and repressive forms of legal protection through legislative provisions and tax dispute resolution mechanisms. This protection does not yet fully reflect a balance of interests between Tax Amnesty participants and compliant taxpayers, as regulatory attention remains focused on resolving the obligations of program participants. Strengthening legal protection for compliant taxpayers is essential so that tax policy not only provides legal certainty to Tax Amnesty participants but also ensures respect for the rights of taxpayers who consistently fulfill their tax obligations.

An Analysis of the Implementation of the Tax Amnesty Program Based on Soerjono Soekanto's Theory of Law Enforcement

Law enforcement is the process of ensuring that legal norms are effectively implemented in society. Soerjono Soekanto explains that the success of law enforcement is influenced by five factors: legal factors, law enforcement agents, resources or facilities, society, and culture. These five factors are interrelated and determine the level of effectiveness of a legal policy. An analysis of the implementation of the Tax Amnesty based on this theory is necessary to assess whether the policy, as stipulated in legislation, has been optimally implemented within the Indonesian tax system (Soekanto, 2019).

Legal factors relate to the quality of the laws and regulations that form the basis for the implementation of the Tax Amnesty. Law No. 11 of 2016 systematically regulates the scope , requirements, procedures, and legal consequences of the Tax Amnesty's implementation, thereby providing certainty for both taxpayers and tax authorities. These regulations were subsequently reinforced by Law No. 7 of 2021 on the Harmonization of Tax Regulations, which introduced the Voluntary Disclosure Program as part of the reform of the national tax system. These regulatory developments demonstrate that the government is striving to maintain the continuity of tax policy by establishing legal norms that are more adaptable to developments in tax administration (Ahmad Zumar Syafiq & Suparnyo, 2025).

Law enforcement factors relate to the role of the Directorate General of Taxes as the institution responsible for administering the tax system. The success of the Tax Amnesty program is determined not only by the quality of regulations but is also influenced by the professionalism of tax officials in providing services, conducting oversight, and consistently enforcing tax regulations. Transparent and accountable program implementation will enhance taxpayers' trust in the tax administration while strengthening the legitimacy of the policies implemented by the government (Sari et al., 2023).

Infrastructure and facilities have seen significant development through the modernization of tax administration based on information technology. The implementation of the Coretax Administration System supports integrated tax services, data management, and oversight. The use of digital systems improves administrative efficiency, speeds up data verification processes, and makes it easier for taxpayers to fulfill their tax obligations. This modernization also strengthens the tax authority's ability to identify potential noncompliance through more accurate and integrated data management (Nurcahyani, 2025).

Social factors relate to the level of legal awareness and taxpayers' compliance with their tax obligations. The implementation of the Tax Amnesty program shows that taxpayers' willingness to participate in the program is influenced by their perception of the policy's benefits, their level of trust in the government, and their belief that the tax system is administered fairly. A high level of legal awareness will encourage voluntary compliance, so that law enforcement relies not only on the imposition of penalties but also on the growth of public responsibility in fulfilling tax obligations (Devano et al., 2024).

Legal culture reflects the values, attitudes, and customs of society in viewing the law as a guide for behavior. A legal culture that supports tax compliance will strengthen the effectiveness of the Tax Amnesty program because taxpayers will no longer view tax payments as a burden but rather as a form of participation in financing national development. This legal culture must be built sustainably through tax education, improvements in the quality of public services, and consistent law enforcement after the Tax Amnesty program ends. The repeated implementation of policies without firm law enforcement risks creating the perception that non compliance will always be tolerated through tax amnesty programs (Hutten & van Meeteren, 2026).

Implications of the Tax Amnesty Program for Compliant Taxpayers

The implementation of the Tax Amnesty has various implications for compliant taxpayers—those who consistently fulfill their tax obligations in accordance with the provisions of laws and regulations. This policy benefits the state by increasing tax revenue, expanding the tax database, and strengthening tax administration. From the perspective of compliant taxpayers, there are legal consequences that require attention to ensure that the implementation of the Tax Amnesty does not create the perception that compliance maintained over the years is equivalent to compliance newly achieved following the tax amnesty program.

The first implication relates to perceptions of fairness in the tax system. Compliant taxpayers have fulfilled their tax obligations on time, accurately reported their assets, and complied with tax regulations without receiving special benefits from the government. The implementation of the Tax Amnesty program provides taxpayers who were previously non compliant with the opportunity to have administrative and criminal penalties waived after meeting certain requirements. This difference in treatment has the potential to affect perceptions of fairness if it is not accompanied by policies that demonstrate appreciation for the compliance demonstrated by compliant taxpayers (Naslia & Yulianti, 2024).

The second implication relates to the level of taxpayer trust in the tax system. Trust is one of the factors that influence voluntary compliance with tax obligations. Taxpayers will maintain their level of compliance if they believe that the government administers the tax system in a consistent, transparent, and equitable manner under the law. A Tax Amnesty policy implemented without consistent law enforcement following the program's conclusion risks creating the perception that non-compliance can still be resolved through similar policies in the future. This perception may reduce the motivation of some taxpayers to maintain compliance over the long term (Fitriandi et al., 2026).

The third implication relates to legal protection for compliant taxpayers. The tax legal system has provided certainty regarding the rights and obligations of every taxpayer through various statutory provisions. These regulations have not yet specifically provided for forms of protection or recognition for taxpayers who consistently fulfilled their tax obligations prior to the implementation of the Tax Amnesty. This situation indicates that strengthening legal protection is not always achieved through the provision of fiscal incentives, but can be accomplished by improving service quality, simplifying tax administration, expediting tax services, and ensuring that compliant taxpayers receive better administrative treatment as a form of appreciation for their compliance (Saing et al., 2026).

The next implication relates to the sustainability of tax administration reform. The implementation of the Tax Amnesty, the Voluntary Disclosure Program, and the Coretax Administration System demonstrates that the government has steered the development of the tax system toward a more modern, transparent, and information-technology-based governance framework. These reforms must be accompanied by strengthened oversight, improved public service quality, and consistent law enforcement to ensure that taxpayer compliance not only increases during the duration of specific programs but is also sustained in the long term. The success of tax administration reform is ultimately determined by the government's ability to strike a balance between the effectiveness of tax collection and the protection of taxpayers' rights (Nurcahyani, 2025).

CONCLUSIONS

This study concludes that the Tax Amnesty provisions in Indonesian tax law have a clear legal basis under Law No. 11 of 2016 on Tax Amnesty and are supported by tax reforms through Law No. Law No. 7 of 2021 on the Harmonization of Tax Regulations. These regulations provide legal certainty regarding rights, obligations, and the program's implementation mechanisms, thereby supporting the government's objectives of increasing state revenue, expanding the tax base, and promoting taxpayer compliance. The implementation of the Tax Amnesty demonstrates that this policy is effective as a short-term fiscal instrument; however, its long-term effectiveness depends on consistent law enforcement, the quality of tax administration, and the sustainability of tax system reforms.

This study also concludes that the implementation of the Tax Amnesty has not yet fully met the principle of legal justice for compliant taxpayers. An analysis based on Gustav Radbruch's theory shows that the aspects of legal certainty and utility have been fulfilled, whereas the aspect of justice still needs to be strengthened because there is not yet a balance between the benefits granted to Tax Amnesty participants and the protection afforded to taxpayers who have consistently fulfilled their tax obligations. An analysis based on Philipus M. Hadjon's theory indicates that legal protection in the implementation of the Tax Amnesty program is more oriented toward program participants, while the form of protection for compliant taxpayers has not yet been regulated proportionally. An analysis based on Soerjono Soekanto's theory indicates that the success of a policy is determined not only by the quality of regulations but is also influenced by the consistency of law enforcement, the professionalism of tax officials, administrative modernization, and the growth of a culture of compliance within society.

The contribution of this study lies in developing the perspective that the success of the Tax Amnesty policy should not be measured solely based on increases in government revenue and taxpayer compliance, but also based on the policy's ability to strike a balance between legal certainty, legal justice, legal protection, and law enforcement for all taxpayers. This perspective contributes to the development of tax law by positioning the protection of compliant taxpayers as an integral part of the evaluation of the Tax Amnesty policy. The results of this study are expected to serve as input for policymakers in refining tax regulations so that Indonesia's tax system is not only effective in increasing government revenue but also capable of sustainably ensuring legal certainty, justice, and public trust.

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