

**POLICY OF TAX LAW ENFORCEMENT PANDEMIC AND POST PANDEMIC  
COVID 19 IN INDONESIA**

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**ABSTACT**

Law enforcement in the field of taxation requires administrative and criminal sanctions. In certain circumstances, namely forced circumstances (*overmacht* or *force majeure*), the legal sanctions may not be enforced or their implementation postponed due to disasters that hit the community, including in this case the Covid 19 pandemic. The existence of this covid 19 pandemic will affect law enforcement in the field of taxation. Many taxpayers have difficulty in developing their business. The impact of this causes taxpayers to find it difficult to pay off their obligations to pay taxes. In view of this, the Government must issue a policy that is not burdensome to taxpayers.

The purpose of this paper is to analyze Law Enforcement Policies in the Taxation Sector during the pandemic and post-Covid 19 pandemic in Indonesia.

The main data source used in this writing is secondary data, namely Law no. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), Government policies related to taxation that do not burden taxpayers, both Central and Regional Government policies.

The results show that Government Policy in tax law enforcement during the Pandemic and post-Covid-19 pandemic provides tax incentives and tax relaxation to the public, especially the business world, so that its existence is still ongoing. After the Covid 19 pandemic, the Government took a policy of optimizing tax revenues, focusing on VAT, tax regulations, optimizing tax revenues through the expansion of the tax base.

**Keywords:** Law Enforcement, Taxes, Covid and post Covid 19

**A. Background**

Law occupies an essential function in society, especially in facilitating the process of social interaction among citizens. Therefore, the existence of law is needed by every society. There is a saying that where there is common life there is law. This shows how important law is to people's lives.

Law is a pattern of life in society, because society itself wants a normal process of social life, which means there is a harmony between group interests and the interests of individuals, among

others, manifested in the purpose of law to achieve harmony between order and justice. , so it is often said that the law aims to achieve *recht vaardigeordening der samenleving* (Soeryono Soekanto, 1986: 43). In order for the law to achieve that goal, the law must be able to process functionally in society. As part or sub-system of the social system, the law works functionally both in the publishing process or social control as well as the process of directing and forming new patterns of behavior or social engineering.

Law can function as a tool of social engineering (Satjipto Rahadjo, undated: 118 – 120, Baharudin Lopa, 1987: 32). Law is a power to change society (change agent), not a law that only functions as a night watchman. Then the law can function as a tool of justification, namely as a tool to check whether or not a behavior is correct (Satjipto Rahardjo, undated: 32). By knowing the characteristics of truth that are desired by the public, it is quickly easy to see if there is an act that deviates from the truth. Furthermore, the law also functions as a tool of social control, namely controlling thoughts and steps so that they are always maintained from committing acts that violate the law (Baharudin Lopa, 1987:32-33). People who have relatively high legal awareness make them reluctant or ashamed to violate the law, or if they have done so, a reaction will quickly arise from the community. Regarding the functioning of the law in society, the problem that stands out is whether the law can really apply and be utilized by citizens. For this reason, the law is required to really apply juridically, philosophically and sociologically.

Law grows, lives and develops in society. Law is a means of creating order and peace for peace in the lives of fellow citizens. Law grows and develops when the citizens themselves realize the meaning of law in their lives. The purpose of law is to achieve a peace in society. Therefore, in addition to the law protecting human interests, it is also to prevent and further resolve conflicts or disputes that occur in society.

During the COVID-19 pandemic, there have been many changes in terms of social, economic and political conditions as well as security. What is most dominantly felt by community members is economic change, namely people or companies are increasingly difficult to develop the economy. To maintain the necessities of daily life is very difficult, any human movement that gathers people is not allowed. Meanwhile, in order for the economy to run, humans must interact with each other to meet their needs. Humans have the rights and obligations of fellow creatures, fellow humans or society and the state. Under such conditions, problems will arise, including in this case the relationship with the state, namely the obligation of citizens or taxpayers to pay taxes.

The COVID-19 pandemic period began in March 2020 until now there is no sign of ending. Until the end of 2022, there are still concerns that the Covid 19 pandemic will reappear. From such conditions, it will affect various kinds of problems in human life, including the obligations imposed by members of the taxpayer community in Indonesia. Enforcement of tax law has encountered several obstacles or obstacles. This happens because many activities of individuals and legal entities do not work as expected, he should work to produce something but because many days are off so that individuals and legal entities do not work well, so they do not produce anything. The COVID-19 pandemic period began in March 2020 until now there are still concerns that it will reappear. During this pandemic, there will be a negative impact on the condition of the national economy. This is marked by a decline in economic growth and an increase in poverty in Indonesia. Many companies are experiencing problems in their production, this has resulted in the company's income experiencing a significant decrease, finally there is an effort to reduce the workforce or Termination of Employment (PHK). The next impact is that efforts to pay taxes which are the obligation of taxpayers, namely companies and individuals, have problems. In the Taxation Law, sanctions have been regulated for taxpayers who do not pay taxes. Furthermore, what about conditions like this (a disaster that hit our country and even the whole world) for companies or individuals who cannot afford to pay taxes? will be sanctioned as in the Taxation Act. In this case the government must take policies that are not burdensome to taxpayers. This government policy serves as a guideline or legal basis for solving problems related to taxation during the COVID-19 pandemic.

### **B. Position of Sanctions in Law**

Law without sanctions is like a bird without wings, so it cannot fly. Laws without sanctions have no power. Legal sanctions must be enforceable (Rochmat Soemitro, 1987). In civil law there is a law that compels (*dwingend recht*) and there is a law of choice (*relative recht*). But once elected, it will bind both parties as a law. Thus it can be said that the function of sanctions in law is to give authority to the law and to force people to obey the law. Sanctions in public

law, including tax law, are the main means of forcing someone to comply with the provisions of the law. Paying taxes is an obligation for citizens in order to participate in financing development in order to realize mutual prosperity. For citizens who already have a high level of legal awareness in the sense that they have behaved in accordance with the law or (legal behavior) (Soerjono Soekanto, 1982: 159) or understand the function of taxes, understand the impact of taxes both on society and individuals, will voluntarily and discipline to pay taxes without coercion. But there are not many people, so the government needs to provide a lot of information or counseling to the public about the importance of taxes, thereby increasing awareness of paying taxes. In addition, there is still a need for sanctions and coercive tools that can be used to force taxpayers who do not comply with the applicable laws and regulations. For citizens (taxpayers) who are afraid of sanctions, they will comply with applicable regulations or not commit a crime. However, there are other factors that cause community members to comply with applicable regulations or laws. These factors are due to the calculation of profit and loss (obedience to the law is more profitable), because there is a goal to maintain good relations between fellow humans or with the authorities, because the law is in accordance with conscience, because of certain pressures (Soerjono Soekanto, 1985). : 19). In line with the above description according to Herbert Kelman, the motives of people obeying tax rules or willing to pay taxes are as follows (Djamaludin Antjok, 1995: 8 – 11):

1. Fear of being punished (compliance),
2. Encouraged by pleasure and respect for government officials, especially tax officers (identification);
3. There is an awareness that taxes are indeed useful for themselves and the wider community (internalization).

From the description above, it shows that sanctions are not the only tool or means for citizens to comply with laws or regulations, but there are still other tools or means or motives that allow citizens to obey the law. However, sanctions are the only means or means to frighten certain people or many people (preventie speciale and general preventie) from committing crimes and to educate or improve people who have indicated they like to commit crimes, so that they become people of good character. so that it is useful for the community (Wirjono Prodjodikoro, 1989: 18).

Then to what extent sanctions can limit the occurrence of crimes or in other words whether sanctions have maximum effectiveness. According to Djamaludin Antjok, whether sanctions

or punishments are effective or not depends on three factors, namely (Djamaludi Antjok, 1995: 9):

1. How far is the likelihood that people will be caught if they commit a crime, the more likely they are to be caught, the less courage they will have to commit a crime.
2. How much punishment will be received if caught. The bigger or heavier the punishment, the less courage to commit a crime.
3. Legal certainty. The more legal certainty there is, the less courage to commit a crime.

Meanwhile, according to Soerjono Soekanto to assess the effectiveness of sanctions proposed three characteristics, namely (Soerjono Soekanto, 1985: 82):

1. The characteristics of the threat or reward;
2. Characteristics of legal subjects who are subject to sanctions;
3. Behavioral characteristics or attitudes that must be controlled.

### **C. Law Enforcement in the Tax Sector during the Covid 19 Pandemic**

Under certain conditions sometimes laws or laws or rather legal sanctions cannot be applied properly, for example due to natural disasters beyond human calculations, including in this case the Covid 19 Pandemic that is hitting our country today. As a result of this, something can be invalid or its entry into force postponed. This is just an example: the Bandung City Regional Revenue Management Agency (BPPD) was forced to delay law enforcement against taxpayers. BPPD relaxes law enforcement on tax collection. Among other things, a tax incentive policy in the form of tax relaxation that eliminates fines for late tax payments that are valid until December 2020 (Public Relations of the Bandung Regional Government, Thursday, October 15, 2020). Then the Bandung City BPPD also issued a land and building tax exemption policy whose SPPT was up to one hundred thousand rupiah. Including land and building tax exemptions for veterans of freedom fighters and guerrilla service star holders. In the opinion of the author, such a policy can also be taken by the Central Government in this case the Directorate General of Taxes to issue a policy to provide relief to taxpayers, both legal entities or companies and individual taxpayers. Including the Government Policy which has exempted the electricity tax with a power of 450 watts for the public which is valid for six months. This policy is very good because the Government pays attention to changes that occur in people who have just been hit by the Covid-19 pandemic.

### **D. The Importance of Taxes for Indonesia**

Taxes have an important role in development in Indonesia. If we look at the state budget in Indonesia from year to year, a lot of it relies on the tax sector. The sources of national development financing, especially those that rely on domestic resources, apart from oil and gas, exports of non-oil and gas goods and from the tourism sector, the taxation sector is increasingly playing a very large and decisive role. This can be seen from the 2019 State Revenue and Expenditure Budget of Rp 2,165.1 trillion.

From this income from the Taxation sector Rp

1,786.4 trillion, from the non-tax state revenue sector of Rp. 378.3 trillion and receipts from grants of Rp. 0.4 trillion (2019 State Budget). Then the 2020 State Revenue and Expenditure Budget, state revenues amounting to Rp. 1,699.9 trillion. Of that income from the tax sector of Rp. 1,404.5 trillion, from non-tax state revenues of Rp. 294.1 trillion and from grant receipts of Rp. 1.3 trillion (the 2020 State Budget). Then in the 2021 State Revenue and Expenditure Budget, state revenue is Rp. 1,743.6 trillion.

Of that income from the tax sector of Rp

1,444.2 trillion, from non-tax state revenues of Rp. 298.2 trillion and from the sector of grant receipts of Rp. 0.9 trillion (the 2021 State Budget). By looking at the State Revenue and Expenditure Budget from the last three years and even previous years, it shows that the tax sector is very dominant in determining the budget for development in Indonesia. This shows that the tax functions as a budgetary, which is a tool or a source to put as much money as possible into the state treasury.

In addition to the budgetary function, taxes have other functions, namely regulating or regulatory or non-budgetary functions, namely taxes can be used as a tool to regulate or implement state policies in the economic and social fields (Munawir, 1992: 5). With this function, taxes are used as a tool to achieve certain goals that are outside the financial sector and are mostly aimed at the private sector.

Considering the tax function is so important, especially the budgetary function, it is necessary to increase public awareness to pay taxes. Paying taxes is an obligation for the people or society in order to support the continuity of national development. Development and funds/costs are two things that are mutually binding and cannot be separated from one another. Experience shows that many developing countries cannot carry out their development smoothly due to lack of funds/costs. Given the huge role of taxes, taxpayers, both individuals and legal entities or corporations, must pay taxes under any circumstances. Under normal circumstances, taxpayers can file objections regarding the payment of this tax, because the tax collection system is known

as a self-assessment system, which is a tax collection system that gives full authority to taxpayers to calculate, calculate, deposit and report their own tax debts. . Taxpayers must be active themselves in carrying out all these activities without any interference from the tax authorities or tax officers.

### **E. Pandemic and Tax Revenue in Indonesia**

The Covid-19 pandemic is still a problem in tax revenue in Indonesia. However, the government still carries out two tax functions, namely as a budgeter and a regular end. Under such conditions, the authority of the Directorate General of Taxes regulates the tax policy strategy in 2021. Acting Head of the State Revenue Center of the Fiscal Policy Agency of the Ministry of Finance (Kemenkeu) said that by taking into account the dynamics and support of the national economy, the need for optimization of state revenues in 2021 , the tax policy is focused on six aspects, namely:

1. Provide more precise and measurable fiscal incentives;
2. Relaxing procedures to accelerate economic recovery;
3. Improving tax regulations;
4. Provide incentives for vocational and R&D, and protection for society and the environment;
5. Optimizing tax revenues through the expansion of the tax base through increased voluntary compliance, fair supervision and law enforcement, as well as organizational reform, human resources (HR), IT, and business process and regulatory databases;
6. Develop digital-based customs and excise services and carry out extensification of excisable goods. In this case the fiscal authority plans to impose an excise duty on plastic bags this year. With the COVID-19 pandemic which began in March 2020 until now, it has had quite a severe impact on taxpayers, both personal taxpayers and corporate or corporate taxpayers. Given this, the Government through the Ministry of Finance has issued several policies in the field of taxation, the policies are in the form of tax incentives and tax relaxation policies for taxpayers affected by the Covid 19 outbreak.

#### **Tax Incentive**

The tax incentives that the Government temporarily applies during the Covid-19 Pandemic are:

1. Income Tax Incentives (PPh) Article 21 Income Tax Article 21 is borne by the Government for the tax period January 2021 to June 2021. This incentive only applies to Employees with certain criteria, including those who have a Taxpayer Identification Number and receive

permanent gross income and regularly annualized not more than Rp. 200,000,000, - (two hundred million rupiah).

## 2. Article 22 Import Income Tax Incentives

The government exempts PPh Article 22 Import on taxpayers who:

- a. Have a business field classification code as listed in the attachment of PMK 9/2021;
- b. Has been designated as an Export Destination Import Facility (KITE); or
- c. Has obtained a bonded zone operator permit or a bonded zone entrepreneur permit or an entrepreneur permit in the bonded zone and concurrently operator in the bonded zone (PDKB) at the time of releasing goods from the bonded zone to another place in the customs area.

The exemption from the collection of Article 22 Import Income Tax is valid until June 30, 2021. This exemption is granted through a Certificate of Free Collection of Article 22 Imports and is effective from the date the letter is issued. To obtain the certificate, the taxpayer submits an application through certain channels on the [www.pajak.go.id](http://www.pajak.go.id) page. If the exemption has been obtained, the taxpayer must submit a report on the realization of the exemption every month using the available form no later than the 20th of the following month after the tax period ends.

## 3. Income Tax Installment Incentive Article 25

The government also issued a policy of granting a reduction in the installments of PPh Article 25 by 50% of the installments that should have been stated, which was given for the tax period from January 2021 to June 2021. Taxpayers who take advantage of this Article 25 PPh installment reduction must submit a realization report every month using the form provided available no later than the 20th of the following month after the end of the tax period.

## 4. Value Added Tax Incentive

Taxable Entrepreneurs (PKP) can be given a preliminary refund of tax overpayments as low-risk PKP, which is given for the tax period from January 2021 to June 2021. PKPs that meet the criteria can be given a preliminary refund of tax overpayments as low-risk PKP with the following conditions:

- a. PKP does not need to submit an application for determination as a low-risk PKP;
- b. The Director General of Taxes does not issue a decision to determine the position as a low-risk PKP; and



c. PKP has a classification of Business Fields in accordance with the attachments contained in Attachment PMK 9/2021, KITE facilities or Bonded Zone Operator Permits, Bonded Zone Entrepreneur Permits, or PDKB Permits granted to PKPs are still valid at the time of submission of the notice of overpayment of restitution.

In addition, PKP must submit a VAT overpayment restitution tax return with an overpayment amount of a maximum of Rp 5 billion rupiah, which includes a VAT Period Tax Return including the correction of the VAT Periodic Return which is submitted no later than the end of the month after the end of the tax incentive period.

The existence of this tax incentive is designed to help the community and the business world. The Ministry of Finance (Directorate General of Taxes) is the backbone of our country's state budget in handling the Covid-19 pandemic and economic recovery. However, in the midst of economic uncertainty, taxes, which should be a source of revenue, are actually dedicated as incentives to help the community and the business world. The government helps with this incentive, it is hoped that when the economy returns to normal, people can pay taxes again, so that they can be used again for development.

In supporting the national economic recovery program, fiscal policies such as tax incentives are very helpful to maintain cash flow through income taxes borne by the Government. The money that used to be used to pay taxes was used for working capital, for daily needs. And the hope is to survive along with the improving economy. So that after the economy recovers, you can pay taxes even more strongly.

On July 1, 2021, the Government has stipulated Regulation of the Minister of Finance No 82/PMK.03/2021 concerning Amendments to the Regulation of the Minister of Finance Number 9/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the Covid-19 Pandemic. 82 The community and the business world can take advantage of incentives until December 2021. The existence of this incentive is to be used by the community, so that it is helped, helped, business will also be better and in the future we can rise together for a more advanced Indonesia.

#### Tax Relaxation

In addition to providing incentives, the Government also establishes several relaxations, including:

##### 1. Decreasing Corporate Income Tax Rates

Meets 2020 and 2021 taxes, then becomes 20%

in the fiscal year 2022. As for the company in the form of a Public Company (Go public) with the total number of shares traded on the stock exchange in Indonesia at least 40%, and fulfilling certain conditions, can get a 3% lower rate than the general corporate income tax rate. So the Go Public Corporate Income Tax rate is 19% for the tax year 2020 and 2021, then 17% from the 2022 tax year.

## 2. Extension of Time in Tax Administration

a. The period of filing an objection by the taxpayer as referred to in Article 25 paragraph (3) of Law no. 28 of 2007 concerning the Third Amendment to Law no. Article 11 paragraph (2) 1983 concerning General Provisions and Governance

The method of taxation is extended for a maximum of 6 months.

b. The period of issuance of the tax assessment letter in connection with the application for refund of the tax overpayment as referred to in Article 113 point 8 of Law no. 11 years old 2020 concerning Job Creation which amends Article 17 B paragraph (1) of Law no. 6 of 1983 concerning General Provisions and Tax Procedures was extended for a maximum of 6 months.

c. The period of giving the decision on the objection as referred to in Article 26 paragraph (1) of Law no. 28 of 2007 was extended for a maximum of 6 months.

d. The period of application for reduction or elimination of administrative sanctions, reduction or cancellation of incorrect tax assessments, reduction or cancellation of audit results, as referred to in Article 36 paragraph (1) of Law no. 28 of 2007, extended for a maximum of 6 months.

e. The period of overpayment of tax returns as referred to in Article 113 point 3 of the Job Creation Law which amends Article 11 paragraph (2) of Law no. 6 of 1983, extended for a maximum of 1 month.

## 3. Provision of Customs Facilities

The Minister of Finance has the power to provide exemption or relief from import duties in the context of handling the Covid 19 pandemic, and/or facing threats that endanger the national economy as regulated in Minister of Finance Regulation Number 34/PMK.04/2020 of 2020 concerning Provision of Customs Facilities and/or or Excise and Taxation on the Import of goods for the purposes of Handling the Covid 19 Pandemic and its changes.

## 4. Taxes on Electronic Transactions

The government will collect VAT on the utilization of intangible Taxable Goods and/or Taxable Services by foreign Platforms through Trading Through Electronic Systems. In

In addition to VAT, the Government also collects PPh or electronic transaction taxes on PMSE activities by foreign tax subjects who have a significant economic presence in Indonesia.

During the Covid-19 pandemic, the Government helped one of the business world by providing Tax Relaxation. The purpose of this gift is to ease cash flow. If it eases cash flow, it means that some types of payments that should be made monthly are postponed. The government carries out Tax Relaxation by assuming Article 21 PPh and relaxation of Article 22 Import PPh. With the hope that the business world can continue to produce, run a business and recruit workers.

During Covid 19, first, the company was trying to survive. The government helps by not having to pay taxes first to help cash flow. Both encourage demand. The government provides relaxation of sales tax on Luxury Goods (PPnBM) for motor vehicles and Value Added Tax (VAT) for government-borne housing (DTP). By not having to pay taxes, consumers will be able to buy cars at lower prices. The demand for cars is increasing. With the increase in car sales, we expect the company to restart the production process so that it employs more workers. Because this relaxation is temporary and has a time limit, the Government expects public participation to make the best use of this stimulus to restore the national economy. All segments of the business world, both micro, small, medium and large are welcome to use this tax relaxation.

#### **F. Prediction of Future Tax Policy After the Covid-19 Pandemic**

The Covid-19 pandemic has put the global economic condition both in terms of supply and demand under the shadow of a double economic shock. How deep the impact of this pandemic on socio-economic activities will determine the future of the tax sector in Indonesia. Reflecting on the various financial crises that have occurred previously, starting from the Great Depression in 1930 to the global financial crisis in 2008, fiscal policies that tend to be expansionary are often the choices taken by each country in order to improve the economy from adversity.

The main thing to do is big spending and relaxation of tax collection. Here the role of taxes becomes important as the largest contribution to state revenue. Tax revenue continues to be increased to finance various subsidies and assistance for the community during the Covid-19 pandemic.

So how do you predict future tax policies after this pandemic? In responding to this question, it is necessary to emphasize that any steps taken by the government will in fact have an effect

on the medium-term and long-term fiscal posture. Relaxation at this time could have an impact on tax collection in the future. In addition, future tax conditions after the Covid-19 pandemic can be predicted by reflecting on tax conditions after the global economic crisis in 2008.

First, from the deficit to fiscal consolidation. In order to overcome the economic crisis, the government usually issues an expansionary fiscal policy that has an impact on the budget deficit. Over time, the government will issue a fiscal consolidation policy. This is indicated by prudent spending management and optimization of tax revenues.

Second, the tax policy issued by the government will focus on Value Added Tax (VAT). In various countries, tax policies following the global financial crisis in 2008 were mostly related to VAT, both in terms of increasing tariffs, expanding collections, as well as improving the Information Technology (IT) system to ensure compliance. The same thing is likely to happen after the Covid-19 pandemic, because when compared to other types of taxes, VAT is relatively stable in various countries. Thus, reforming the VAT policy will be an important agenda in the future.

Third, the government's efforts to identify the causes of the crisis. In general, the government will investigate the causes and anticipate things that could lead to the same risk in the future. It is not impossible, the issue of fiscal instruments, environmental taxes will be on the agenda in the future in the context of redesigning policies for the health sector and controlling externalities.

Fourth, regulatory totality and tax reform. Shocks to overcome the deficit and debt in an effort to maintain economic stability automatically prompted various changes in tax regulations. The urgency of partial or comprehensive tax reform will increase drastically. Reflecting on the global financial crisis in 2008, the Covid-19 pandemic is also likely to result in the voices of community groups being increasingly taken into account. This will result in increasing demands from stakeholders to participate in the tax reform agenda. Although it guarantees more acceptability, tax reform that seeks to accommodate various interests can result in a more complex tax system.

Fifth, tax competition. The events of the global financial crisis in 2008 and the Covid-19 pandemic in essence both had a negative impact on the economy. The active role of the private sector and the inflow of capital into the country justify the need to promote competitiveness at the global level, including through tax instruments. The decrease in tax rates, changes in the tax system, or the issuance of tax incentives will continue to increase. In the post-pandemic

situation, tax competition will also involve the jargon of fiscal sovereignty. Thus, in the future, tax policies to protect national interests and are unitary in nature will be unstoppable.

Sixth, global tax governance trends. The global financial crisis in 2008 has prompted the formation of better tax governance at the global level. In the future, the global outlook will be towards a new phase that focuses on a more equitable distribution of taxes. This philosophy begins to appear from pillar 1 and pillar 2 of the digital tax proposal. In addition, over time the dominance of the OECD's role will decrease and shift to the G20 and other emerging economies

Seventh, a breakthrough to increase tax revenue. Reflecting on the global financial crisis in 2008, after the Covid-19 pandemic there will be many discussions about breakthroughs in increasing tax revenue. This discussion also questioned which parties had not complied or had not contributed enough in paying taxes. In the past the answer was multinational companies. In the future, the answer could be high net worth individually (HNWI). From the previous crisis, the impact on inequality in both assets and income began to widen. Threshold adjustments for low-income groups, wealth-based taxes, as well as progressive rates for personal income tax will be increasingly considered.

Eighth, the tax authority's strategy to improve compliance. The Covid-19 pandemic has given all tax authorities a slap in the face of the readiness of digital-based tax administration. In the future, the use of information technology will be further developed, not only for service and reporting, but also for e-auditing, e-access, and the use of artificial intelligence. The principles of real-time-based tax administration, transparency, and efficiency will be fully followed by digital-based technology.

Ninth, there is a dispute regarding taxes. The high demand for acceptance and many regulatory changes are predicted to increase the number of disputes. This is a repeat of events that occurred after the global financial crisis in 2008. For taxpayers, this condition manifests the need for better tax risk management and tax assurance. The demand for efficient and effective dispute prevention and resolution mechanisms is also a solution for the future tax landscape.

The probability of the predictions above will certainly be different for each country. This depends on how long and how deep the impact of Covid-19 on the economy.

## **G. Conclusion**

1. During the COVID-19 pandemic, the policy of tax law enforcement was relaxation and the provision of tax incentives, so that the business world could still take place.

2. In post-covid-19 conditions, tax law enforcement policies are optimized by optimizing tax revenues, focusing on value added tax (VAT), adding or expanding tax targets, totality of regulations and tax reforms, increasing tax compliance.

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Republika, Friday, March 26, 2010

Republika Friday, 23 April 2010

Jawa Pos, Saturday, May 1, 2010