

ABSTRACT

This research aims to examine the effect of Sunset Policy to taxpayer rate of compliance in tax payment duty. The core of the program is tax amnesty. This tax policy is Designed to increase taxpayer willingness to pay the tax.

This research uses primary data that obtained by both surveys and questionnaire. The Sixty Three respondents that obtained by systematic random sampling are taxpayers that have comparies registered at Industry and Trade Department Semarang City. The research examine the effect of Sunset Policy to factors that determine taxpayment willingness. Those factors are Taxpayment Awareness, the Knowledge and Understanding of Taxation Regulation, and the good Perception of Taxation System. This research is the simple linier regression is used to analyze the data.

The results of the study showed that the Sunset Policy programs has positive impact to Taxpayment Awareness, The Knowledge and Understanding of Taxation Regulation, and The Good Perception of Taxation System Effectiveness. Sunset Policy responded positively by taxpayers. The Taxpayment willingness increases after Sunset Policy was applied. This means that expectation of significant tax revenue will be obtained as taxpayment willingnees increasing.

Keywords: Sunset Policy, Tax Paying Awareness, Knowledge and Understanding of Tax Regulations, a good perception of Taxation System Effectiveness.