RINGKASAN

Penelitian ini mengunakan penelitian dengan pendekan deskriptif kualitatif dengan bentuk studi empiris. Peneliti ini mengambil judul: "Analisis Penerapan Undang-Undang RI No.11 Tahun 2016 Tentang *Tax Amnesty* Terhadap Penerimaan Pajak (Studi Empiris Pada KPP Pratama Purwokerto)".

Tujuan penelitian ini adalah untuk megetahui prosedur penerapan *tax amnesty* di KPP Pratama Purwokerto, hambatan yang dialami, penerimaan pajak sebelum dan sesudah *tax amnesty*, pengaruh *tax amnesty*, evaluasi kebijakan *tax amnesty*. Berdasarkan penelitian dan analisis data menunjukkan bahwa : (1) prosedur penerapan tax amnesty sudah cukup baik, (2) hambatan yang di alami yaitu keterbatasan waktu dalam masa persiapan kebijakan tax amnesty, (3) penerimaan pajak sebelum dan sesudah tax amnesty fluktuatif, (4) tidak ada pengaruh yang signifikan terhadap penerimaan pajak, dan (5) evaluasi kebijakan tax amnesty ialah mempertegas dan memperjelas peraturan perundang-undagan, memberikan waktu yang cukup untuk sosialisasi.

Kata Kunci : *tax amnesty, hambatan tax amnesty, penerimaan pajak, evaluasi tax amnesty.*

SUMMARY

This research use descriptive qualitative descriptive research in the form of empirical studies. This researcher takes the title : "Analysis o the Implementation of RI Law No.11 year 2016 concerning Tax Amnesty towards Tax Revenue" (Empirical Study on KPP Pratama Purwokerto).

The purpose of this study was to find out the procedures for implementing tax amnesty in KPP Pratama Purwokerto, obstacles encountered, tax revenue before and ater tax amnesty, the effect of tax amnesty, and evaluation of tax amnesty policy. Based on research and data analysis, it showed that : (1) procedures or implementing tax amnesty were alredy good enough, (2) obstacles experienced were limited time in the preparation of tax amnesty, (3) tax revenue before and after tax mnesty was fluctuating, (4) there was no significant effect on tax revenue, and (5) evaluation of tax amnesty policy was corroborate and clarify the laws and regulations, giving sufficient time for socialization.

Keywords : tax amnesty, tax amnesty obstacles, tax revenue, tax amnesty evaluation