

REPEATED TAX AMNESTY DECONSTRUCTION IN FULFILLING JUSTICE ACCORDING TO ACCOUNTING

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ABSTRACT

Research Purposes. This study aims to explain the process of deconstructing justice in the recurring tax amnesty policy as economic events that are recorded and reported using accounting so that justice according to accounting is accommodated in it.

Research Methods This study uses a qualitative approach in which the researcher adopts a poststructuralist paradigm, especially Derrida's deconstruction.

Research Results and Findings. The practice of deconstructing justice can be seen clearly in discussions on the legal plan at the government level, debates on the legal draft, ratification of laws, judicial review, adoption of accounting standards for assets, attempts by taxpayers to file objections and post-implementation monitoring goals recurring tax amnesty. The accountant also accommodates all of these deconstruction processes and is involved in them, thereby strengthening the concept of justice according to accounting. This study provides a theoretical and practical description of the deconstruction process of universal justice and justice according to accounting in the recurrent tax amnesty policy.

ABSTRAK

Tujuan Penelitian. Penelitian ini bertujuan untuk menjelaskan proses dekonstruksi keadilan pada kebijakan tax amnesty berulang sebagai peristiwa ekonomi yang dicatat dan dilaporkan dengan menggunakan akuntansi sehingga keadilan menurut akuntansi juga terakomodasi di dalamnya.

Metode Penelitian Penelitian ini menggunakan pendekatan kualitatif, dimana peneliti mengadopsi paradigma poststrukturalis khususnya pemikiran dekonstruksi Derrida.

Hasil Penelitian dan Temuan Penelitian Praktik dekonstruksi keadilan tampak terlihat dengan jelas pada rangkaian pembahasan rancangan undang-undang di tingkat pemerintah, pembahasan rancangan undang-undang, pengesahan undang-undang, uji materi, adopsi standar akuntansi untuk aset, adanya upaya wajib pajak untuk mengajukan keberatan serta rencana pengawasan pasca pelaksanaan pengampunan pajak berulang. Akuntan juga mengakomodasi semua proses dekonstruksi tersebut dan terlibat di dalamnya sehingga memperkuat konsep keadilan menurut akuntansi. Penelitian ini memberi gambaran teoritis dan praktis tentang proses dekonstruksi keadilan universal dan keadilan menurut akuntansi pada kebijakan pengampunan pajak berulang.

INTRODUCTION

Tax is a critical component of state revenue. It is reflected in the significant contribution of tax revenue to state revenue. Based on data from the Central Bureau of Statistics, the contribution of tax to the realization of the state revenue of the Republic of Indonesia in 2016, 2017, 2018, 2019, 2020 and 2021 is 0.83%, 0.81%, 0.78%, 0.79%, 0.83% and 0.83% (Badan Pusat Statistik, 2021). Because of the importance of the role of this tax, the government has stated that

taxes are the backbone of the national economy (Kementerian Keuangan Republik Indonesia, 2022). So a strategy is needed to maintain and increase the contribution of taxes to state revenues. One of the strategic policies carried out by various countries to increase tax revenues is rolling out a tax amnesty (David, 2023). Indonesia has implemented a tax amnesty policy repeatedly (Nuryanah & Gunawan, 2022); including in 1964, 1984, 2008 and 2016. From

January to June 2022, Tax Amnesty has been rolled out again under the legal umbrella of Regulation of the Minister of Finance of the Republic of Indonesia No. 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer's Voluntary Disclosure Program. Thus, Indonesia has implemented the Tax Amnesty policy for the fifth times.

Indonesia is considered to have successfully implemented the Tax Amnesty in 2016. Even though in terms of the repatriation target and the number of participants participating were not achieved, based on the amount of ransom money from the declaration of assets, Indonesia is the country with the highest achievement compared to several countries such as India, Italy, South Africa, Belgium and Spain (Ispriyarso, 2019).

Based on Indonesian data, the 2016 tax amnesty shows that the amount of repatriation was IDR 146.69 trillion, declarations of foreign net assets amounted to IDR 1,036.37 trillion, and declarations of domestic net assets amounted to IDR 3,697.94 trillion, so the total assets declared were IDR 4,881 trillion. This data illustrates that the government's strategy to increase the tax basis has been achieved. Thus Tax Amnesty is considered to be one of the proper steps. Another illustration of the impact of implementing Tax Amnesty in Indonesia and various countries are increasing taxpayer compliance (Hajawiyah et al., 2021; Endraria & Mulyadi, 2019). The increased level of taxpayer compliance is expected to increase the amount of tax revenue in the future.

The important thing about implementing Tax Amnesty is the taxpayer's perception of a sense of justice. Tax amnesty is a current problem; however, only a tiny amount of research is dedicated to this philosophy in the tax amnesty law (Darmayasa et al., 2017). Some argue that Tax Amnesty has lost a sense of justice, especially for obedient taxpayers (Ispriyarso, 2019). Thus, implementing Tax Amnesty must be carried out carefully because it will disturb the sense of justice for obedient taxpayers. It is possible because Tax Amnesty has provided space for non-compliant taxpayers only to pay a specific rate far smaller and unequal to that of compliant taxpayers (Yucedogru & Sarisoy, 2020). This policy has also created different motivations to comply because it is based on perceptions of justice (Damayanti et al., 2020). For example, if taxpayers expect a similar tax amnesty policy in the future, then taxpayers will wait for the policy and remain disobedient (Kurniawan et al., 2019; Nuryanah & Gunawan, 2022). However, it should be realized that not all taxpayers who participate in Tax Amnesty are

classified as dishonest taxpayers because there are taxpayers who wish to take advantage of Tax Amnesty as a means to start their compliance in the future (Sayidah & Assagaf, 2019). Tax amnesty is also an effortless way for taxpayers to fulfil their tax obligations (Ibrahim & Lawal, 2023).

The 2016 Tax Amnesty Policy is contained in Law No. 11 of 2016 concerning Tax Amnesty. Its implementation is explained in the Regulation of the Minister of Finance of the Republic of Indonesia No. 118/PMK.03/2016. The Tax Amnesty 2022, more specifically called the Voluntary Disclosure Program, is explained in the Regulation of the Minister of Finance of the Republic of Indonesia No. 196/PMK.03/2021. This policy is a quick strategy to collect taxes. It is different from regular tax collection mechanisms because the Tax Amnesty procedure is effortless, and the time the government sets limits its implementation.

The realization of various policies can be viewed from multiple perspectives and points of view, one of which is philosophy. And philosophers are the originators of theories in philosophy. In the context of implementing the Repeated Tax Amnesty policy in Indonesia, We use deconstruction theory to describe the accounting-based justice scheme that occurs in this policy. It is crucial, so the deconstructed object does not harden into a program that does not accommodate justice (Westoby, 2019). Deconstruction can provide support for the formation of justice in various contexts (Agis, 2022); as well as other things that are deemed necessary to be fulfilled in a deconstruction process. Derrida is very anti-systemic and opposes a single paradigm. Paradigm can be used to interpret a profound interpretation of justice in formulating a Tax Amnesty policy for taxpayers who are the object of a tax amnesty policy loaded with injustice (Darmayasa et al., 2016).

Then, Derrida's deconstruction of justice explains the need to clarify how justice is created in everyday moments that are always close to experience through language, and then with it to solve problems in seeking justice. In this way, the search for justice does not only concern things that are always needed immediately (right away) but also those that are left behind (left away). Through deconstruction, Derrida puts back the position of the structure of justice in its original state, namely the existence of a relationship between the center and the periphery that has not hardened, and with deconstruction, discourses that were previously oppressed begin to be considered (Hidayat, 2019).

Adopting terminology is an easy thing, but interpreting the terminology is a highly complex

thing, including in accounting. The terminology of justice has been adopted in accounting principles, but its meaning is still being fought for to gain a deeper meaning (Arnett, 1967). Furthermore, fairness is essential in accounting because it assures users and the market that accountants (compilers) and auditors (testers) have tried to be fair. In accounting, the concept of justice manifests as fairness in presentation, distribution, and disclosure (Riahi-Belkaoui, 2021).

The recognition, measurement, presentation, and disclosure of assets in tax amnesty do not meet the principles of fairness in accounting. However, accountants from IAI have anticipated this by issuing PSAK 70 concerning Accounting for Tax Amnesty Assets and Liabilities, which the Financial Accounting Standards Board ratified on September 14, 2016 (Ikatan Akuntan Indonesia, 2016). It also deconstructs the feasibility of the tax amnesty procedure as an economic event that cannot be separated from using the accounting system. When tax obligations are fulfilled regularly, the principles of fairness in accounting are more likely to be fulfilled because they follow the fiscal year regularly. It differs from fulfilling tax obligations through a tax amnesty carried out once and simultaneously to settle several years or decades of tax obligations.

This research provides a clearer description of the deconstructing of justice in tax amnesty. This study also describes that tax amnesty as an economic event needs to be deconstructed to fulfill justice in accounting because economic events cannot be separated from the use of the accounting system. This qualitative research can provide material for further quantitative and qualitative analysis by involving taxpayers or tax authorities as a source of research data.

As a qualitative research, this research analyzes the deconstruction of justice from the subjectivity of the taxpayer and the subjectivity of the tax collector. In addition, this study describes tax amnesty as an economic event, so the tax amnesty implementation procedure must involve the accounting system. So the tax amnesty event also needs to go through a period of deconstruction to fulfill justice from an accounting perspective.

LITERATURE REVIEW

Philosophy and Postmodernism

Zaprul Khan (2019) explains philosophy as an activity of endless search and adventure regarding the meaning of wisdom and truth in the stage of life, both about God the Creator, the existence and purpose of human life, and the reality of the

universe. Meanwhile, according to Mohammad Noor Syam, philosophy has comprehensive, relative, and subjective characteristics or characteristics. Furthermore, philosophy is a vast field of human thought and investigation and tries to understand, analyze, evaluate, and conclude all issues within reach of human ratios in a critical, rational, and profound manner (Aprita & Adhitya, 2020). The era of the development of philosophy started from the Pre-Socratic and Classical Greeks (6th century BC - 4th century BC), Epicurus and STOAs (4th century BC-1 BC), Patristic and Scholasticism (5th century AD - 15th century AD), Modern Age (15th AD -19 AD) and Postmodern centuries (20 AD onwards). Thus Postmodernism is the development of philosophical thought after the philosophy of modernism. Postmodernism has spawned several famous philosophers such as Lyotard, Foucault, Derrida, Jean Baudrillard, and Fredrick Jameson (Abidin, 2018). Derrida's Postmodernism thinking will dominate this research to examine aspects of justice and the application of accounting principles in Indonesia's recurrent tax amnesty policy.

Derrida's Deconstruction

Derrida's phenomenal thoughts are about deconstruction, which has etymological meanings such as: unraveling, releasing, and opening up (Abidin, 2018). Based on this understanding, Derrida has tried to examine the truth of the theory of knowledge that can be refuted. Then, Derrida offers a new theory that can be accounted for. Deconstruction is often used to deny or reject common views by proposing other logic whose truth can be accounted for. In addition, deconstruction is a method to offer other alternatives that are different from the majority's thinking and are provided as a logical choice. (Abidin, 2018). According to Derrida, deconstruction is something that happens inside, not outside; it is positive to open a closed mind to reject tradition as truth. The process of deconstruction starts with asking questions, then builds a way of thinking that always takes the initiative in answering questions and how to differentiate something without judging and without deciding.

Justice in an Accounting Perspective

Accounting has adopted the principle of justice (in accounting named fairness) for a very long time because it is according to accounting that fair values must be managed (Belze et al., 2020; Riahi-Belkaoui,

2021) because it will guarantee users and the market, it shows that accountants and auditors have applied the principle of fairness. Therefore, professional judgment is critical in assessing and verifying the correctness and completeness of the disclosure of assumptions underlying the determination of fair value (Prodanova et al., 2019). It also aims to make reasonable decisions; these decisions must be rational and proportional to ensure that they are taken somewhat and follow existing procedures (Lange & Wyk, 2017). The assessment of the basis of tax imposition on tax amnesty differs from the regular track due to various factors. In accounting, the difference in time will cause a difference in value. For example, a time difference will result in a difference in the value of the assets and the expenses they incur (Timoshchenko, 2017) but differences are not an issue in several contexts because the matter is eliminating unjust inequalities and maintaining just inequalities (Cappelen & Tungodden, 2017) and that's why tax amnesty is done. In ensuring equality or justice, accountants also feel compelled to assist taxpayers in facing the tax amnesty program (Natania & Davianti, 2018).

Tax Amnesty Policy

Tax Amnesty, according to Law of the Republic of Indonesia No. 11 of 2016 concerning Tax Amnesty is the elimination of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by exposing assets and paying redemption money as stipulated in the said law. This law also explains that tax amnesty is based on the principles of legal certainty, justice, benefits, and national interests. The purpose of the tax amnesty explained in Law No. 11 of 2016 includes: (1) Accelerating economic growth and restructuring through the transfer of assets; (2) Encouraging tax reform towards a more equitable tax system and expansion of a more valid, comprehensive, and integrated tax database; and (3) Increasing tax revenue, which will be used for development financing.

Thus, a tax regime or subsidy can be used to achieve a desired level of one or two policy objectives, allowing other factors such as fairness, equity, or international trade issues to be considered in policy selection (Nault, 1996).

Theoretical Framework of Thinking

Theoretical framework of thinking in this study is shown in the figure 1.

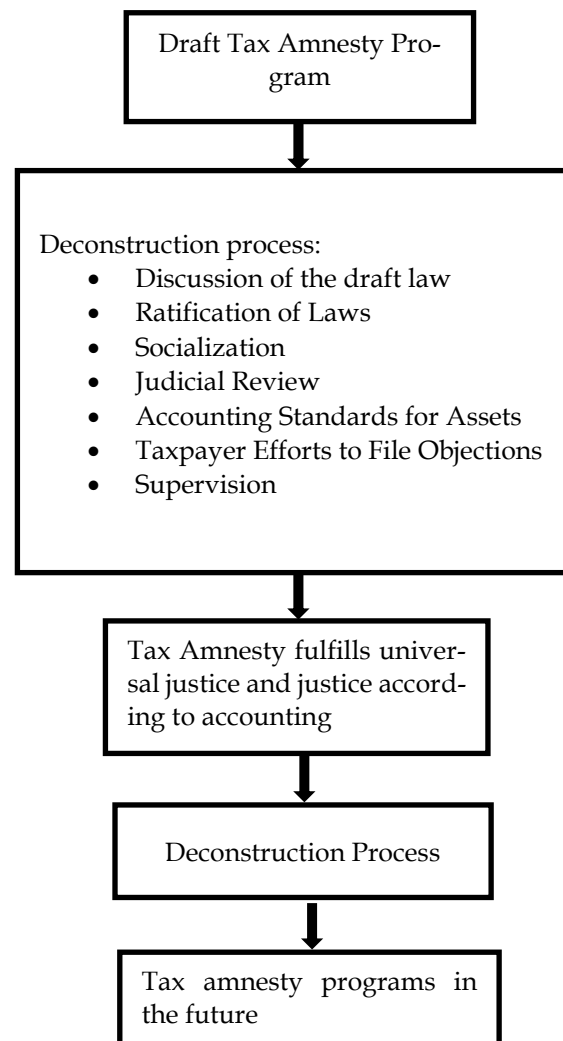


Figure 1. Theoretical Framework of Thinking

RESEARCH METHOD

This research is qualitative, so the subjectivity of researchers greatly influences those studied (Murdiyanto, 2020); and not designed to be generalized. Researchers use the poststructuralist paradigm, especially deconstruction thinking. So the research method used is Derrida deconstruction. The subject of this research is the tax amnesty program running in 2016 and 2022. The 2016 tax amnesty is volume 1, and 2022 is volume 2, or the Voluntary Disclosure Program. Derrida's ongoing deconstruction and negotiation will strengthen the subject under study (Thomson, 2021). Derrida also pays attention to the power of interpretation of ideas, including the deconstruction of justice (Heleno & Costa, 2021). Derrida also pays attention to the power of interpreters. The objects analyzed in this study are Bills or Draft Laws, Tax Amnesty Laws,

Socialization of Tax Amnesty Policies, Judicial Review, Statement of Financial Accounting Standards (PSAK) 70, Taxpayer Efforts to File Objections, as well as the Supervision after the Implementation of the Repeated Tax Amnesty. Marginalized parties can voice their aspirations and ideas through these research objects, including deconstructing justice (Anggraeny, 2020).

RESULT AND DISCUSSION

Result

The Tax Amnesty policy in Indonesia has been realized at the technical and operational levels. The implementation of the Tax Amnesty policy was carried out in 1964, 1984, 2008 and 2016 (Insan & Maghijn, 2018); and in 2022, with the issuance of Regulation of the Minister of Finance of the Republic of Indonesia, No. 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer Voluntary Disclosure Program. This way, Indonesia can be classified as a country implementing a Repeated Tax Amnesty policy.

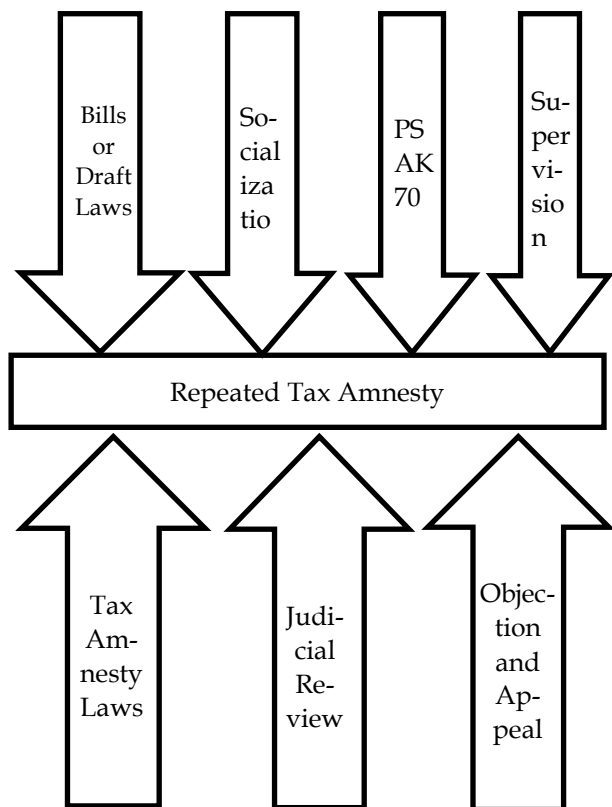


Figure 2. Deconstruction Process

Draft Laws

As a rule-of-law country, Indonesia always drafts its laws or regulations based on applicable laws, including laws governing tax amnesty. The initiative to draft a law can come from the government

or other parties, such as the People's Advisory Council, and will be mutually approved to become law. The government initiated all rules regarding tax amnesty as policymakers, generally motivated by long-term reasons, namely administrative reform, improvement, and increasing the tax base (Sabnita, 2019). Although there are pragmatic reasons, i.e., to fulfill revenues in the State Revenue and Expenditure Budget (APBN) . The drafting process took place from October 2015 to December 2016 (Darmayasa, 2017). Submission of this draft will be followed by joint discussions between the government and the House of Representatives and will end with ratification and socialization. The government has short-term and long-term reasons for initiating a tax amnesty policy. The short-term goal is to meet the revenue target in the State Revenue and Expenditure Budget. The long-term reasons are increasing the tax basis and reforming and improving the tax administration system. The short-term reasons ignore the sense of justice. Still, the long-term reasons show the government's commitment to realizing a sense of justice by increasing community participation by expanding the tax base. This draft will likely be deconstructed in subsequent discussions between the government and the House of Representatives.

Tax Amnesty Laws

Changing the draft law into law is a deconstruction process every law must pass. The tax amnesty law has been criticized from a regulatory perspective for not having an academic text (David, 2023). Despite receiving deconstructive criticism, the Tax Amnesty Law has undergone a lengthy discussion process. The essence of implementing Tax Amnesty is in Article 3, Paragraph 1, point 1 of the 2016 Tax Amnesty Law. Tax Amnesty includes amnesty for tax obligations up to the end of the Last Tax Year that have not been or have yet to be fully settled by the Taxpayer. As a comparison, according to this law, if there are Taxpayers who have not completed their Income Tax obligations for a certain period, then these obligations can be settled by participating in Tax Amnesty with a redemption payment mechanism based on the rate determined and will be calculated based on the amount of assets declared. This principle states that the amount of assets is the accumulation of income so far. So that the accumulated income that has not been subject to income tax is enough to declare its value and will be subject to a redemption rate, the income tax liability for declared assets (accumulated income so far) will automatically be completed. This differs from taxpayers who

regularly fulfill their tax obligations; their tax administration obligations are considered complete if they have reported income and paid their income tax periodically and regularly every fiscal year.

From January to June 2022, Indonesia will again implement Tax Amnesty after ratifying the Regulation of the Minister of Finance of the Republic of Indonesia No. 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer Voluntary Disclosure Program. This policy is called the Voluntary Disclosure Program (PPS), which is a continuation of the 2016 Tax Amnesty; this amnesty applies to: (1)

Taxpayers who have participated in the 2016 Tax Amnesty but have not yet fully disclosed the net assets acquired from 1 January 1985 to 31 December 2015 and (2) Individual taxpayers whose tax obligations for 2016 to 2020 have yet to be fulfilled, then these assets are considered as additional income.

One aspect of fairness that can be studied is the difference in the calculation of tax payable using the regular line (every fiscal year) and the tax amnesty line. Following are the differences in fulfilling PPh 21 regularly and through Tax Amnesty.

Table 1. The Differences in Fulfilling PPh 21 Obligations for Individual Taxpayers Regularly and Through Tax Amnesty

Aspect/ Dimension	Fulfillment of Tax Obligations Regularly	Fulfillment of Tax Obligations through Tax Amnesty 2016	Fulfillment of Tax Obligations through Tax Amnesty 2022
Rate	5% for Income up to IDR 50 million 15% untuk income above IDR 50 million to IDR 250 million 5% for income above IDR 250 million to IDR 500 million 30% for income above IDR 500million.	For all assets (accumulated income) that have not been subject to income tax, it is sufficient to pay a ransom (tariff multiplied by the fundamental basis for imposition of a ransom) of: <ul style="list-style-type: none"> • 2% for period I, 3% for period II, and 5% for period III on domestic assets • 4% for period I, 6% for period II and • 10% for the third period on overseas assets. 	A. Taxpayers who have participated in Tax Amnesty 2016 <ul style="list-style-type: none"> • 6% of assets invested in domestic natural resources or renewable energy sector businesses or State Securities • 8% of assets are not invested in domestic natural resources or renewable energy sector businesses, or State Securities • 6% of the net assets of foreign assets transferred to the country and invested in domestic natural resources or renewable energy sector businesses or State Securities • 8% of the net assets of foreign assets transferred to the country and not invested in domestic natural resources or renewable energy sector businesses or State Securities • 11% of assets abroad and not transferred to the country B. Taxpayers who have not participated in Tax Amnesty 2016 <ul style="list-style-type: none"> • 12% of assets invested in domestic natural resources or renewable energy sector businesses or State Securities • 14% of assets not invested in domestic natural resources or renewable energy sector businesses or State Securities • 12% of the net assets of foreign assets transferred to the country and invested in domestic natural resources or renewable energy sector businesses or State Securities • 14% of assets abroad and not transferred to the country
Tax Administration	Conducted every fiscal year (repeatedly)	Conducted once	Conducted once
Tariff Nature	Progressive following the amount of income	Single Rate	Single Rate

The Law on Tax Amnesty has alluded to the word "justice," which is stated in one of the objectives of implementing Tax Amnesty: to encourage tax reform towards a more equitable tax system and

expand a more valid, comprehensive, and integrated tax database. Derrida, through his deconstruction theory, views this text as one of the meanings related to justice so that everyone has the right to interpret

it in their own way and even reconstruct the single paradigm contained therein.

Socialization of Tax Amnesty Policy

One of the keys to the deconstruction process is the opportunity to criticize and evaluate. During the socialization period (July 2016 to September 2016), there was an opportunity to interpret and question this policy. Derrida is very concerned about the power of interpreting ideas in a democracy and ensuring justice (Heleno & Costa, 2021). The existence of a socialization period indicates that interested parties have the opportunity to know and understand this policy as a basis for determining their attitude and whether to accept or reject it.

Discussion

Judicial Review

The legal system in Indonesia allows the public to apply for judicial review of laws to the Constitutional Court. This judicial review is one of the essential processes in the tax amnesty policy because it was submitted by parties who felt there was an injustice. So one of the practices of deconstruction of the Tax Amnesty Law and the concept of justice is the existence of a judicial review of this law at the Constitutional Court. The judicial review process resulted in a decision No. 63/PUU-XIV/2016 (Harvelian, 2017). This judicial review also proves that many parties feel that this policy does not reflect complete justice. In other words, the psychological anomaly of the Taxpayer is accumulated in the application for judicial review of the Tax Amnesty law; at this level, the deconstruction process occurs. Derrida explained that deconstruction could contribute to the realization of justice in various contexts (Agis, 2022).

Objection and Appeal

The process of deconstruction in the context of individuals or companies can also continue with efforts by taxpayers to submit objections and appeals. The deconstruction process will not stop in taxpayers' minds because it is on coercion by law that taxpayers fulfill their tax obligations; these are two different things. The government will follow up on the tax amnesty policy. The government will ensure that taxpayers comply with the post-tax amnesty provisions; during this process there will also be an interaction between the government and taxpayers.

Is Universal Justice able to Fulfill Justice Based on Accounting?

We have explained that accounting is involved in the tax amnesty program because tax amnesty is

an economic event that must be recorded and reported in commercial and fiscal financial reports. We also see that accountants are involved in tax amnesty events by issuing Statement of Financial Accounting Standards (PSAK) 70 as a form of participation to align these policies with accounting. Universal justice will not conflict with fairness in accounting if the principles and techniques of recording and reporting also reflect fairness. The accountants welcomed the taxpayers who participated in the tax amnesty. Assuming that taxpayers participating in the tax amnesty program are the starting point for starting their compliance to fulfill tax obligations in the future actively (Sayidah & Assagaf, 2019). Regarding technical implementation, accountants focus more on the compatibility between fair value according to the government and fair value according to accounting. Then accounting will facilitate the recording and reporting while fulfilling the fair value principle. So the purpose of the accountant's involvement in issuing PSAK 70 is to ensure accounting treatment, especially in the concept of fairness as fairness in presentation, fairness in distribution, and fairness in disclosure (Riahi-Belkaoui, 2021).

CONCLUSIONS

Repeated tax amnesty implemented in Indonesia has given birth to various perceptions of justice in its implementation. The practice of deconstruction can be seen clearly in the series of discussions on draft laws at the government level, deliberations on draft laws, ratification of laws, judicial review, adoption of accounting standards for assets, attempts by taxpayers to file objections and plans supervision after the implementation of recurring tax amnesty. This policy's design, ratification, and implementation prove that deconstruction has occurred. This practice of deconstruction can be seen, among other things, in drafting this law before it was passed into Law No. 11 of 2016. After that, an accumulation of psychological anomalies for taxpayers arose, which led to a judicial review of this law in decision No. 63/PUU-XIV/2016 (Harvelian, 2017). It shows that the tax amnesty policy has gone through a court process which indicates that there has been a process of realizing a just order (Westoby, 2019). This deconstruction of justice can continue at the individual level according to their respective interests, which can be filed through objections. A continuous deconstruction process can occur in taxpayers' minds even though they fulfill their tax obligations due to coercion of the law because the perception of justice of taxpayers is different, giving rise to

other intentions to comply (Supramono, 2020). The involvement of accountants through PSAK has helped ensure a process of accommodation of justice according to accounting. Following Derrida's opinion that deconstruction contributes to the realization of justice in various contexts (Agis, 2022). The accountant's involvement can also oversee the implementation of a fair and even fairer tax amnesty in the future. The participation of accountants and accountants will continue if the tax amnesty policy is rolled back. This is in line with Derrida's explanation that negotiations must be sustainable (Thomson, 2021). As postulated by deconstruction theory, this paper does not attempt to conclude whether the Tax Amnesty policy in Indonesia has met fairness and accounting principles or not, but the existing processes have shown that there has been a process of deconstruction at the regulatory level. Deconstruction does not stop at a conclusion, but at an alternative that is always ready to be deconstructed.

Theoretically, this study illustrates that Derrida's deconstruction generally occurs in designing, implementing, and evaluating policies. The tax amnesty policy that arises repeatedly is in line with the deconstruction theory, which emphasizes the process which is also repeated. Practically, the results of this study make it clear to interested parties that deconstruction is an alternative to improving the quality of policies such as tax amnesty. This research has several limitations. Firstly, there needs to be a more in-depth discussion of each deconstruction phase because this study emphasizes the series of deconstruction patterns. Secondly, the data is less in-depth for the same reason as the first limitation. The ideas in this study can be continued in further research with a more in-depth discussion of each deconstruction phase. In addition, this qualitative research can provide material for further quantitative and qualitative research by involving taxpayers or tax authorities as research data sources.

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