

Tax Amnesty Extension in Indonesia: An Analysis through the Lens of *Maslahah Mursalah* and Government Responsiveness

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Abstract: Tax amnesty has been a significant fiscal policy tool adopted by many countries worldwide, including Indonesia. Initially introduced in 2016, the Indonesian government extended the tax amnesty program in subsequent years to enhance tax compliance and revenue collection. This paper aims to analyse the extension of tax amnesty in Indonesia through the lens of *Maslahah Mursalah* (public interest) and government responsiveness. Using a qualitative approach, this study examines the rationale behind the extension of tax amnesty and its implications for tax compliance and revenue generation. Additionally, it explores the concept of *Maslahah Mursalah* in Islamic jurisprudence and its applicability to fiscal policies such as tax amnesty. The analysis reveals that the extension of tax amnesty in Indonesia was driven by various factors, including the need to boost tax revenues, encourage voluntary disclosure of assets, and stimulate economic growth. Furthermore, the study evaluates the responsiveness of the Indonesian government to public interests and economic conditions in extending the tax amnesty program. By integrating perspectives from Islamic jurisprudence and public policy analysis, this study provides insights into the ethical and practical considerations underlying the implementation of tax amnesty. It underscores the importance of balancing public interest, fiscal objectives, and government responsiveness in designing and evaluating tax policies.

Keywords: Tax amnesty, *Maslahah Mursalah*, government responsiveness, fiscal policy, Indonesia

Abstrak: Pengampunan pajak telah menjadi alat kebijakan fiskal penting yang diadopsi oleh banyak negara di seluruh dunia, termasuk Indonesia. Awalnya diperkenalkan pada tahun 2016, pemerintah Indonesia memperluas program amnesti pajak pada tahun-tahun berikutnya untuk meningkatkan kepatuhan pajak dan pengumpulan pendapatan. Tulisan ini bertujuan untuk menganalisis perluasan amnesti pajak di Indonesia melalui kacamata *Maslahah Mursalah* (kepentingan umum) dan daya tanggap pemerintah. Dengan menggunakan pendekatan kualitatif, penelitian ini mengkaji alasan di balik perpanjangan amnesti pajak dan implikasinya terhadap kepatuhan pajak dan perolehan pendapatan. Selain itu, juga mengeksplorasi konsep *Maslahah Mursalah* dalam yurisprudensi Islam dan penerapannya pada kebijakan fiskal seperti amnesti pajak. Analisis menunjukkan bahwa perpanjangan amnesti pajak di Indonesia didorong oleh berbagai faktor, antara lain kebutuhan untuk meningkatkan penerimaan pajak, mendorong pengungkapan aset secara sukarela, dan merangsang pertumbuhan ekonomi. Lebih lanjut, studi ini mengevaluasi ketanggapan pemerintah Indonesia terhadap kepentingan masyarakat dan kondisi perekonomian dalam memperpanjang program amnesti pajak. Dengan mengintegrasikan perspektif yurisprudensi Islam dan analisis kebijakan publik, penelitian ini memberikan wawasan mengenai pertimbangan etis dan praktis yang mendasari penerapan amnesti pajak. Hal ini menggarisbawahi pentingnya menyeimbangkan kepentingan publik, tujuan fiskal, dan ketanggapan pemerintah dalam merancang dan mengevaluasi kebijakan perpajakan.

Keywords: Pengampunan pajak, *Maslahah Mursalah*, daya tanggap pemerintah, kebijakan fiskal, Indonesia

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Introduction

Maslahah Mursalah, often translated as "unrestricted public interest", is a concept in Islamic jurisprudence (fiqh) that considers the general welfare or common good in legal reasoning and decision-making. In contrast to specific commands taken directly from the Koran and Hadith, *Maslahah Mursalah* deals with matters not discussed explicitly in Islamic sources but deduced through reasoning, analogical, and contextual analysis.

The *Maslahah Mursalah* principle recognises the flexibility of Islamic law (Shariah) to accommodate changing circumstances and societal needs, allowing legal scholars (*fuqaha*) and policymakers to interpret and apply the principles of Islamic law in ways that advance the good of society, even if such interpretations are not based on explicit textual evidence.

In governance and public policy context, *Maslahah Mursalah* can provide information in the decision-making process by considering the broader social, economic and environmental impacts of policies and regulations, emphasising the importance of balancing individual rights and societal welfare, ensuring justice, equality and societal stability.

For example, in fiscal policy, *Maslahah Mursalah* can be used to justify tax measures to redistribute wealth, encourage economic development, or address social inequality. Tax policies that increase revenue collection stimulate investment, and alleviate poverty can be considered in line with the principle of *Maslahah Mursalah*, as they contribute to the welfare and stability of society.

In analysing the extension of tax amnesty in Indonesia through the lens of *Maslahah Mursalah*, it is evident that this policy aligns with broader goals of economic development, social justice, and good governance. This analysis includes an

assessment of the extent to which the extension of the tax amnesty benefits the public interest by encouraging tax compliance and economic growth and ensuring equal distribution of the tax burden.

At the beginning of economic development, sources of development funds were very dependent on the oil and gas sector as a contributor to the national development budget. This was seen in 1980 when the contribution level of the oil and gas sector reached 13% of GDP. The decreasing availability of oil and gas reserves causes the oil and gas sector's resources to decrease. To support the economic development process, the tax sector must be able to become a national development in the financing sector.¹

Table 1. Contribution of oil & gas sector and tax to GDP (1980-2010).

Year	Contribution of Oil & Gas to GDP (%)	Contribution of Tax to GDP (%)
1980	13	6
2010	Not mentioned	13

Table 1 shows at the start of development, the role of the tax sector was still around 6% of the National GDP. This number continued to increase until it reached 13% of GDP in 2010. This tax ratio can still be increased to 15% of GDP.² As time

¹ Tania Stivani Pangestu and Edy Soesanto, "Analysis of Various Impacts of Oil and Gas Sector Policies in the Pertamina Company," *Creative Student Journal* 1, No. 4 (20 June 2023): 34, <https://doi.org/10.59581/Jmk-Widyakarya.V1i4.648>; Edy Soesanto, Citra Wahyuningrum, and Ani Handayani, "Economic Dependence on the Oil and Gas Sector: Diversification as an Effort to Reduce Economic Risk," *Engineering Science Cluster Research Journal* 3, No. 1 (January 10, 2024): 17, <https://doi.org/10.55606/Jurritek.V3i1.2485>.

² Felan Karisma Pribadi et al., "The Influence of Servequal and E-Govqual on Tax Compliance with Satisfaction as a Mediating Variable," *Journal of Social Economics and Humanities* 9, No. 4 (27 December 2023): 490, <https://doi.org/10.29303/Jseh.V9i4.434>.

passed and national needs increased, a taxation system began to take shape. In early 1980, tax legislation was introduced.³ In this case, tax is a taxpayer payment imposed based on law, which cannot be avoided by the party obliged to pay it, and those who do not want to pay the tax will be subject to sanctions.

Tax laws and regulations are continually evolving, but the fundamental nature and style of the tax collection system remain unchanged. Under the self-assessment system, taxpayers (WP) are responsible for calculating and paying the tax they owe on their own. Tax must be owed in accordance with the provisions of statutory regulations.⁴ Taxpayers must periodically report the amount of tax calculated and paid as specified in the applicable laws and regulations. It is hoped that with the self-assessment system, the implementation of tax administration will be more efficient and less complicated. So that tax administration tasks will be neater and more structured.

The government continues to issue policies regarding tax revenues, both extensification and intensification. Extensification focuses on programs to increase the number of registered Taxpayers. Intensification means expanding the tax objects that can be imposed. One of the government's latest policies in the taxation field is the elimination of tax sanctions. This program emphasises eliminating tax administration sanctions and is expected to encourage taxpayers to fulfil their tax obligations. Taxes are the most

significant contributor to APBN funds with a percentage reaching 84.9%.⁵ The role of tax, which is expected to be the only source of income, is an obstacle to taxpayer compliance, leaving tax revenue unoptimised. The government finally issued a tax amnesty policy.

The tax amnesty policy aims to enhance the accuracy of tax data in Indonesia and reduce tax leakage. This policy, commonly referred to as tax amnesty, is regulated by the Law of the Republic of Indonesia Number 11 of 2016.⁶ Tax amnesty is expected to have a profoundly positive impact on the future structure of the state budget (APBN). Many countries, including South Korea, South Africa, and India, have successfully demonstrated the benefits of implementing a tax amnesty policy. However, these optimistic targets were not fully realised in this case. In 1984, the government launched a tax amnesty policy.⁷ However, its implementation was deemed unsuccessful due to the low response from taxpayers. Consequently, the government initiated the modernisation of the tax system in Indonesia. Despite several periods of implementation, this effort was also less than successful. The revenue target was set at 165 trillion, but only 97.2 trillion, or 58.9%

³ Rama Indra Jaya and Muhammad Arif, "Islamic Economic Thought in the Era of Muhammad Baqir Al Sadr (1935-1980)," *Journal of Student Development Informatics Management (Josdim)* 4, No. 1 (January 7, 2024): 47, <https://doi.org/10.36987/Josdim.V4i1.5377>.

⁴ Budi Ispriyarto, "The Success of the Tax Amnesty Policy in Indonesia," *Administrative Law And Governance Journal* 2, No. 1 (11 June 2019): 50, <https://doi.org/10.14710/Alj.V2i1.47-59>.

⁵ Vania Rakhmadhani and Lilis Saidah Nabesar, "The Influence of Original Regional Income (Pad) and Special Allocation Funds (Dak) on Capital Expenditure Allocations," *Jrak (Journal of Accounting and Business Research)* 10, No. 1 (24 January 2024): 85, <https://doi.org/10.38204/Jrak.V10i1.1451>.

⁶ Dokman Marulitua Situmorang and Eri Pratama, "Taxpayer Compliance Analysis Post Implementation of the Tax Amnesty Policy," *Indonesian Accounting Literacy Journal* 3, No. 2 (31 March 2023): 120, <https://doi.org/10.35313/Ialj.V3i2.4620>.

⁷ Andito Dipontoro Wibisono et al., "Analysis Of The Concept And Implementation Of Local Taxes And Levies In Indonesia: Challenges And Impacts On Local Revenues," *Amnesty: Taxation Research Journal* 6, No. 2 (November 30, 2023): 130, <https://doi.org/10.26618/Jrp.V6i2.13018>.

of the target, was achieved.⁸

Table 2. Results of the tax amnesty program (2016 - 2017).

Type of Revenue	Amount (IDR Trillion)
Total assets reported by taxpayers	4.855
Redemption money	114
Initial proof payment	1.75
Arrears payment	18.6
Total state revenue	135
Number of tax amnesty participants	956,000 taxpayers

Table 2 informs the issuance of Regulation of the Finance Minister Number 11 of 2016 and until the policy concluded on March 31, 2017, at 24:00, the results were entirely satisfactory. According to the SPH Asset Statement, the total assets reported by taxpayers amounted to IDR 4.855 trillion.⁹

Director General of Taxes at the Ministry of Finance, Ken Dwi Djugasteadi, often called Ken, said state revenues from the tax amnesty program reached IDR 135 trillion consisting of ransom money amounting to IDR 114 trillion, initial proof payment amounting to IDR 1.75 trillion, and arrears payment amounting to IDR 18.6 trillion. Ken also mentioned that tax amnesty participants, as of Friday, 31 March 2017, reached 956 thousand taxpayers. This situation suggests the need for a thorough examination to determine whether revising

and extending Regulation of Finance Minister Number 118/PMK.03/2016 is necessary and to outline the subsequent actions required from the government and its staff following the tax amnesty. Given this context, the researcher has chosen to use the Maslahah theory as a framework for analysing the issue.

Literature Review

Maslahah Mursalah as the Basis and Benchmark for Tax Amnesty in Indonesia

Tax amnesty involves the reduction of company assets, soon to be regulated under the National Amnesty Law. This legislation states that tax amnesty encompasses the elimination of owed taxes, the removal of tax administration sanctions, the cancellation of criminal sanctions in the field of taxation, and certain criminal sanctions that must be settled with a ransom.¹⁰ The scope of this tax amnesty includes assets held abroad and those within the country that have been incorrectly reported. Government policies should adhere to established principles to ensure their smooth implementation. These principles, given in the following, must be met by the government to facilitate the effective execution of the policy within society:

- a. Principle of Legal Certainty: the implementation of tax amnesty must be able to create public order with a guarantee of legal certainty. According to Sudikno Mertokusumo, legal certainty guarantees that the law must be adequately implemented. We can also find the term principle of legal certainty in Law Number 28 of 1999 concerning the Administration of a State Clean and Free from Corruption, Collusion and

⁸ Putu Wahyu Mahendra, "The Influence of Understanding Tax Regulations on Taxpayer Compliance in Paying Their Obligations With Morality as a Moderating Variable at KPP Pratama Singaraja City" (Other, Mahasaraswati University Denpasar, 2023), 43, <https://Eprints.Unmas.Ac.Id/Id/Eprint/4999/>.

⁹ Agus Saiful Abib, Efi Yulistyowati, and Amri Panahatan Sihotang, "Implications of Implementing Law Number 11 of 2016 concerning Tax Amnesty in Increasing Taxpayer Compliance," *Humani (Law and Civil Society)* 7, No. 1 (3 January 2017): 10, <https://Doi.Org/10.26623/Humani.V7i1.1019>; Isep H. Insan and Tisha Nidia Maghijn, "Implementation of Tax Amnesty in Indonesia Based on Law Number 11 of 2016 and its Problems," *Palar (Pakuan Law Review)* 4, No. 2 (January 1, 2018): 67, <https://Doi.Org/10.33751/Palar.V4i2.884>.

¹⁰ Agus Setiadi, "Testing the Fair Side of Tax Amnesty," *Jurnal Cakrawala Hukum* 12, No. 1 (27 December 2016): 14, <https://Ejournal.Up45.Ac.Id/Index.Php/Cakrawala-Hukum/Article/View/44>.

Nepotism, as well as in Law Number 30 of 2014 concerning Government Administration.

- b. Principle of Justice: the implementation of tax amnesty upholds equality between the rights and obligations of all parties involved. In implementing social welfare, emphasis must be placed on equality, non-discrimination and balance between rights and obligations. (Law No.11 of 2009 concerning Social Welfare)
- c. The principle of expediency: tax amnesty policy is aimed at the interests of the state, nation and society, especially in improving general welfare.
- d. National Interest Principle: tax amnesty prioritises the interests of the nation, state and society above other interests.¹¹

The principle of national interest determines that citizenship regulations prioritise the national interests of Indonesia, which is determined to maintain its sovereignty as a unitary state with its own ideals and goals.

“*Maslahah Mursalah*” is a principle of Islamic law which is translated as “public interest” or “unrestricted public interest”. This concept in Islamic jurisprudence allows for flexibility in legal interpretation to accommodate the general welfare of society when there is no clear precedent in religious texts or established legal principles. In the context of tax amnesty in Indonesia, the use of “*Maslahah Mursalah*” as a benchmark would imply that the government justifies tax amnesty based on the benefits felt by society as a whole, even though this may not be in line with existing laws or principles. Here is how to implement it.

One of the arguments favouring tax

amnesty is that tax amnesty can encourage tax compliance in the long term. By allowing individuals or entities to report previously undisclosed assets or income with reduced penalties or incentives, the government can broaden the tax base and increase future tax collections. Another opinion also says that taxes can stimulate economic activity. When individuals or entities declare their assets, they may invest or spend their money more confidently, knowing they have managed their financial situation with the government. This injection of funds into the economy can spur growth and development.

Tax amnesties can also contribute to social stability by reducing incentives for tax avoidance, which can erode trust in government and exacerbate inequality. By providing a way to correct past tax irregularities, the government can increase the sense of justice and equality in society. Even though it seems counterintuitive, tax amnesties can also increase government revenues in the short term. Although the government may immediately eliminate some tax sanctions or fines, improved compliance and economic activity resulting from the amnesty could result in higher tax revenues.

Using “*Maslahah Mursalah*” as a benchmark means considering potential social benefits compared to perceived weaknesses or conflicts with existing legal principles. It is a way to justify a policy action that may not have a direct basis in applicable law but is considered beneficial to society's broader welfare.

***Maslahah Mursalah* as a method of legal discovery**

Maslahah Mursalah is a method of determining law based on universal benefit as the goal of sharia, without being based directly on texts or the meaning of particular texts. If

¹¹ Deyola Agasie and Rahmi Zubaedah, "The Urgency of Increasing Value Added Tax Rates Based on the Principle of National Interest," Legal Perspective, 23 October 2022, 220, <https://doi.org/10.30649/Ph.V2i2.131>.

there is a specific verse that supports its meaning, it means it becomes *qiyas*. Meanwhile, if there is a text that immediately rejects it, then it is invalid. Judging from its nature, which prioritises the meaning of *syara'*, *Maslahah Mursalah* is equated with *istihsan bi al-dharurah*.¹² Imam Malik uses this method based on three types of human benefit, namely *dhauriyah*, *hajiyat* and *tashniyat* "which have been explained previously". *Maslahah Mursalah* is based on the benefits of *dharuri*, namely protecting religion, soul, reason, lineage and intelligence. Several conditions must be met in its function when *Maslahah Mursalah* is used. The ulama divide four conditions that must be present when *Maslahah Mursalah* is used to form a law. The 4 (four) conditions include the following:

1. *Maslahah Mursalah* is a true *maslahah* that is general in nature, in the sense that it can be accepted by common sense, that it genuinely benefits humans and avoids harm to humans as a whole.
2. What common sense considers to be a true *maslahah* aligns with the aims and objectives of the Shari'aimplementing a law, namely realizing the benefit of humanity.
3. What is assessed from common sense as a genuine *maslahah* and in line with the objectives of *syara'* in enforcing the law does not conflict with existing *syara'* arguments, whether in the form of texts from the Al-Qur'an and Sunnah or as-Sunnah. *ijma'* of previous scholars.
4. *Maslahah Mursalah* is practised in situations that require it. If the problem is not resolved in this way, people will live a narrow life, meaning that it must be taken to prevent them from getting into trouble.

The above explanation shows that in

applying the *Maslahah Mursalah* method, the ulama are very careful in using it. This method is also used when matters relating to the people are not included in the previous rules, which are not in the Al-Qur'an, as-Sunnah or the consensus of the ulama. Only after that can the *Maslahah Mursalah* method be applied in making legal decisions

Methods

This research employs a qualitative-descriptive approach and is classified as library research, drawing from various sources such as books, journals, magazines, documents, and other materials related to tax amnesty. It also adopts a descriptive-analytic method involving the collection, description, clarification, and in-depth data analysis to examine the issue thoroughly. The researcher gathered data on the tax amnesty—its development, conclusion, and aftermath. Following this, the researcher analysed the tax amnesty phenomenon through the lens of the *Maslahah Mursalah* theory.

The research approach employed in this study is a normative juridical method, which involves examining legal norms found in statutory regulations, court decisions, and societal norms.¹³ This method focuses on analysing laws and regulations, particularly those related to the Regulation of Finance Minister No. 118 of 2016 concerning tax amnesty. During the data collection process, two key types of data are essential:

Primary data consists of statutory regulations related to the Regulation of Finance Minister No. 118 of 2016 concerning tax amnesty. Secondary data is gathered from literature studies, encompassing sources such as books, theses, journals,

¹² Zaki Fuad Dkk., "Considering Debt In The Perspective Of Maqasid Al-Shariah: Maslahah Versus Mafsadah," *Petita: Jurnal Kajian Ilmu Hukum Dan Syariah* 9, No. 1 (29 Januari 2024): 21, <https://doi.org/10.22373/petita.v9i1.243>.

¹³ Soerdjono Soekanto and Sri Mahmudji, *The Role of Using Literature in Legal Research*, (Jakarta: Ui Documentation Center, 1979), Pg. 18.

magazines, and scientific works (whether from the internet or other mediums) relevant to the Regulation of Finance Minister No. 118 of 2016 concerning tax amnesty.

Maslahah Mursalah is a legal study concept that considers the benefit dimension in various actions not covered by *nusus* but accommodated in indirect *nusus* statements. In the sense that *Maslahah Mursalah* is a legal statement that will serve as a guide for Muslims, where all existing phenomena do not contain Sharia law, their essence is in line with the Al-Quran and Sunnah. This research employs quantitative data analysis, utilising both inductive and deductive methods. The study systematically and logically clarifies this information after gathering the relevant literature and required data. This process transforms general data into specific insights. The resulting scientific work is titled "Extension of the Tax Amnesty Policy in the Regulation of Finance Minister Number 118 of 2016 Concerning Tax Amnesty from the *Maslahah Mursalah* Perspective." This analytical approach aims to assist the authors in providing a detailed and specific research analysis.

Results and Discussion

Analysis of the Extension of the Tax Amnesty Policy in Indonesia

The introduction of the tax amnesty policy in 2016 was driven by the increasing financial needs of the state, which were not matched by sufficient income. The government had frequently faced budget deficits, with state revenues falling short of the over IDR 1,000 trillion required for annual expenditures (as noted by Luhut Binsar Panjaitan in his speech).¹⁴ In response

to this issue, state officials, represented by the Ministry of Finance, devised the tax amnesty policy to address the financial discrepancies and bolster state revenue.

The low participation of taxpayers in the tax amnesty program has negatively impacted the country. Despite the government's various efforts to attract taxpayers, participation levels have not reached their full potential. Prior to the program's launch, extensive outreach was conducted by appointed officials to promote the tax amnesty program. Even the President personally explained the benefits of the tax amnesty at an event attended by thousands. However, these efforts have still not resulted in optimal taxpayer engagement.¹⁵

Table 3. Factors affecting low participation in tax amnesty.

Factor	Description
Low Public Awareness	Citizens are reluctant to pay taxes and unaware of their duty to contribute to the public interest.
Insufficient Knowledge of Taxation	Many people do not understand the tax system or the procedures of tax amnesty.
Inadequate Tax Services	Issues such as non-transparent handling, lengthy processes, and lack of officers.
Clear Tax Sanctions	Fear of sanctions, though regulations may not consistently be enforced as written.

These four factors in Table 3 are what make taxpayers in this program low. If we look at these four factors, two are caused by the government, while the others are caused by society.

Despite extensive outreach efforts, participation in the tax amnesty program remains unsatisfactory. Research by K. Lely Aryani Merkusiwati and Ayu Eka Damayanthi identifies several factors contributing to the slow uptake by taxpayers. These factors include low public awareness, insufficient

¹⁴Luhut Binsar Panjaitan at the 2019 DBS Asian Insights Conference at the Mulia Hotel, South Jakarta,

Thursday 31 January 2019.

¹⁵ Oksimana Darmawan, Aspects of Justice and Inclusivity in Implementing the Tax Amnesty Policy for Taxpayers, (Jakarta, Cahaya Tree, 2016), Pg. 37.

knowledge of taxation, inadequate tax services, and the presence of clear tax sanctions.¹⁶

The first factor is the low public awareness regarding their civic duty to comply with government regulations and fulfil their tax obligations for the public good. Many individuals neglect their responsibilities for various reasons, primarily due to a reluctance to pay taxes although these taxes ultimately benefit their own interests.

The second factor is a lack of tax knowledge. Many people do not understand the existing tax system even though it has been around for a long time. Moreover, the tax amnesty policy is something new for them. Indeed, the government has carried out a lot of outreach, but this is not enough to explain in detail the performance and procedures of the tax amnesty.

The third factor is inadequate tax services, which makes the system flawed. Several issues hinder the successful implementation of the tax amnesty program, including a lack of transparency in handling cases, lengthy processes, insufficient staffing, and the presence of dishonest individuals. These obstacles deter taxpayers from participating in the program.

The fourth factor is related to clear tax sanctions. Regulation of Finance Minister Number 118 outlines clear rules, systems, and sanctions for those not participating in the tax amnesty program. However, a major concern for taxpayers is whether individuals and authorities will adequately enforce these regulations. Many fear that these regulations may remain mere words on paper, unimplemented in practice. This

concern is rooted in past experiences where government regulations were manipulated by those in power, leaving the public to bear the consequences. For instance, small communities have often been compelled to pay taxes diligently despite their limited incomes. At the same time, wealthy businesspeople have frequently escaped thorough scrutiny and tax obligations despite their ability to pay. Instead, these affluent individuals have sometimes been granted leniency, exemplified by the 2016 tax amnesty policy.

The aforementioned factors contribute significantly to the low participation rate of taxpayers in the tax amnesty program. Despite extensive efforts by the government to promote and explain the program, many people still lack a detailed understanding of how the tax amnesty system functions and its procedures. This is particularly true regarding ransom money, which remains unclear to many.

The second reason is the policy extension for tax amnesty participants who have not met the initial target. The government hoped that more participants would take advantage of the tax amnesty by extending the deadline. In this context, the scholar Al-Ghazali, in his theoretical principles on *Maslahah Mursalah*, stated

*"The benefit must be universal, that is, the benefit must be general and for the common good, so it cannot be individual or partial."*¹⁷

Extending the policy to give additional time to those who initially did not participate suggests that the government's approach is not inclusive but rather targets a specific group—those who failed to comply. This approach contradicts the principles of *Maslahah Mursalah* as advocated by Al-

¹⁶ Ni K Lely Aryani Merkusiwati and I Gusti Ayu Eka Damayanthi, "Factors that Influence Taxpayers' Willingness to Participate in Tax Amnesty at KPP Pratama Denpasar City," *Accountability* 11, no. 1 (August 16, 2018): 20, <https://doi.org/10.15408/akt.v11i1.8805>.

¹⁷ Mohamad Rusfi, "Validity of Maslahat Al-Mursalah as a Legal Source," *Al'ilah Journal*, Vol 12 Issue 1 (June 2014), Page. 68

Ghazali. According to him, policies should address all aspects of society without causing social envy or favouritism.¹⁸

Al-Ghazali emphasised that policies should be universal and collective. Before the government issues a decision or policy, it should thoroughly study the target audience and its scope to ensure it benefits the general public, not just specific groups. This approach requires careful and in-depth planning to ensure the policy is inclusive and equitable for all.

The success of a policy is not only seen from the aspect of the release (product) of the policy but also the readiness of officers and facilities to support the smooth running of a policy, especially the role of a leader/officer, which is very necessary in this case, as stated in the following verse of the Koran:

*"You are the best people born to humans, who command what is righteous, who forbid what is wrong, and who believe in Allah"*¹⁹.

This verse implies that there is someone who is born to be the best human being. It was said there was a man to the Messenger of Allah, O Messenger of Allah, who is the best man? The Prophet saw. answer, *"The best people are those who are the most clever at reading the Koran and the most devoted among them to Allah, and the most aggressive in doing good and evil towards them, and the most favourable among them in making friends."*²⁰ The criteria outlined by the Prophet Muhammad represent ideal qualities for a leader, as a leader bears an immense responsibility, which includes serving and supporting the community.

¹⁸ Hendri Hermawan Adinugraha and Mashudi Mashudi, "Al-Maslahah Al-Mursalah in Determining Islamic Law," *Scientific Journal of Islamic Economics* 4, no. 01 (31 March 2018): 67, <https://doi.org/10.29040/jiei.v4i01.140>.

¹⁹ Ali Imran (3): 110.

²⁰ Hadith narrated by Tirmidhi and confirmed by Al-Albani in *Sahihul Jami'* (No. 2603).

A government policy will be effective and successful if all components work harmoniously, including the coordination between superiors and officials in fulfilling their duties. This applies to the successful implementation of the tax amnesty policy, achieving target participation, and ensuring solidarity among officers in their respective roles. Meticulous planning and preparedness to anticipate potential challenges in the field are crucial. Such thoroughness aims to optimise the policy, ensuring desired outcomes without further adjustments or encountering unforeseen obstacles.

This is reaffirmed by the hadith of the Prophet, which reads:

*"The best of you are those whose goodness is awaited and whose evil is protected, hadith narrated by Tirmidhi"*²¹

The more robust the foundation indicating that an individual possesses qualities beneficial to the public, the more effectively they can contribute. Policies and concepts introduced should ensure legal certainty, be well-designed, and include thorough public outreach to ensure smooth implementation.

***Maslahah Mursalah* Requirements in Establishing Laws**

When applying the principle of *Maslahah Mursalah*, several requirements must be met. Scholars have identified four critical conditions necessary for using *Maslahah Mursalah* to establish a law. These four conditions include:

1. *Maslahah Mursalah* is a genuine *maslahah* that is general in nature, in the sense that it can be accepted by common sense that it brings benefits to humans and avoids harm to humans as a whole.
2. What common sense considers to be an

²¹ Ibid.

essential *maslahah* is truly in line with the aims and objectives of the *syara'* in implementing a law, namely realising the benefit of humankind.

3. What is assessed from common sense as an essential *maslahah* and is in line with the objectives of the Sharia in establishing the law does not conflict with existing Sharia arguments, both in the form of the texts of the Qur'an and Sunnah and the *ijma'* of previous scholars.
4. *Maslahah Mursalah* is practised in conditions that require it. If the problem is not resolved in this way, people will have a narrow life, meaning that it must be taken to prevent them from getting into trouble.

The above explanation indicates that scholars exercise great caution when applying the *Maslahah Mursalah* method. This approach is specifically used for issues concerning the people that are not addressed in the Koran, as-Sunnah, or the consensus (*ijma'*) of the scholars. Only when these sources do not provide guidance can the *Maslahah Mursalah* method be applied in legal decision-making.

Accommodating Time Limitations

The extension of the policy offers additional time for those who were hesitant to participate in the initial stages. Many individuals have concerns about the security of the capital they will report, fearing that their financial information might be disclosed to unauthorised parties. Since this is a private matter, such leaks could negatively impact the individuals involved. The extension aims to address these concerns and provide reassurance regarding the confidentiality of their reported capital.

Besides the issues mentioned, there are concerns among taxpayers about the government's commitment to implementing

the 2016 tax amnesty. Reflecting on previous tax policies, many violators of government programs have faced no consequences.²² Some individuals initially ignored the policy but later decided to participate and report their assets as the tax amnesty program progressed.

Table 4. Factors influencing the extension of the tax amnesty policy.

No	Factor	Description
1	Public Hesitancy	Many people were hesitant to participate initially due to concerns about the security and confidentiality of their reported capital.
2	Concerns About Government Commitment	Scepticism regarding the government's seriousness in implementing the tax amnesty policy, based on past policy enforcement experiences.
3	Final Intentions of Taxpayers	Some taxpayers only decided to participate in the tax amnesty program after it started.
4	Legal Certainty and Trust Issues	Concerns about whether the government would enforce penalties for noncompliance and the overall trustworthiness of the government.
5	Influence of Socialization Efforts	Despite significant outreach efforts, including those by the President, many taxpayers remained uninformed or unconvinced.
6	Potential for Increased Revenue and Compliance	The extension aimed to capitalise on the potential increase in revenue and the number of taxpayers who might register late.

Table 4 outlines various factors that influenced the decision to extend the tax amnesty policy. This situation is one of the reasons for the extension of the policy. Sri Mulyani, responsible for the tax amnesty program, sees the potential to increase revenue and the number of registered taxpayers.

However, taxpayers remain sceptical of the government, with some even accusing it of being unreliable in fulfilling its duties. Such attitudes do not reflect a compliant

²²Nurulita Rahayu, "The Influence of Tax Knowledge, Firmness of Tax Sanctions, and Tax Amnesty on Taxpayer Compliance," *Dewantara Accounting* 1, No. 1 (20 April 2017): 20, <https://doi.org/10.26460/Ad.V1i1.21>.

and responsible society, despite the Quran's guidance in Surah An-Nisa verse 59, which emphasises obedience to leaders.

"O you who believe, obey Allah and obey your messenger and *ulil amri*."

In this verse, it is clear that we, as Muslims, should obey the *ulil 'amri* (leader). All we have to do is follow it as long as it is not immoral, but if it is good, then we are obliged to follow it without the slightest doubt. The obedient community aspect alone is not enough to implement good governance. Cooperation between the government as the trust giver and the community, giving trust, must be well established and mutually trusting.

In addition to the community holding the highest power in Indonesia, the government has the authority to act as a leader. If individuals are disobedient, the government has the right to take firm action and ensure legal compliance. This legal certainty is based on existing laws and regulations in Indonesia. It is crucial that the government maintains legal continuity when dealing with noncompliance, especially when the directives from leaders are for the common good and not for immoral purposes.

When public scepticism becomes the reason for extending the tax amnesty policy, researchers find this rationale to be illogical. The tax amnesty regulations clearly outline a systematic and thorough outreach program, with the President himself advocating for the initiative. If some still choose not to participate, the appropriate next step should be to enforce the agreed-upon penalties. *Maslahah al-mu'tabarah* is a legal concept that considers the beneficial aspects of actions within specific, explicit requirements. It suggests that all matters with guidance from sharia, whether direct or indirect, should inform the establishment of

laws. For instance, direct sharia instruction includes prohibitions like "it is not permissible to approach a menstruating woman because menstruation is a disease." Another example is the exemption from joining communal prayers due to rain, which is not directly stated but inferred from the principle that rain affects residents, similar to the condition of travel. In terms of legal certainty, implementing the tax amnesty must create societal order with guaranteed legal enforcement.

According to Sudikno Mertokusumo, legal certainty guarantees that the law must be implemented appropriately. We can also find the term principle of legal certainty in Law Number 28 of 1999 concerning the Administration of a State Clean and Free from Corruption, Collusion and Nepotism and in Law Number 30 of 2014 concerning Government Administration. If we look at the Principle of Justice, the implementation of the tax amnesty upholds equality between the rights and obligations of all parties involved. In implementing social welfare, emphasis must be placed on equality, non-discrimination and a balance between rights and obligations. (Law No.11 of 2009 concerning Social Welfare)

1. In terms of the Principle of Benefit, the tax amnesty policy aims to be in the interests of the state, nation and society, especially in terms of improving general welfare.
2. In terms of the National Interest Principle, tax amnesty is carried out by prioritising the interests of the nation, state and society above other interests.

The principle of national interest is the principle that determines that citizenship regulations prioritise the national interests of Indonesia, which is determined to maintain its sovereignty as a unitary state that has its own ideals and goals.

If one of the principles above is not

fulfilled, there will be an imbalance, recognised as a flaw, in implementing the policy. What is certain is that these defects will affect the course of the policy when implemented in broader society.

Inconsistency of Tax Amnesty Policy in Indonesia

The extension of the Regulation of Finance Minister Number 11 of 2016 adds to the poor track record of the government system in Indonesia. The reason is that the agreement agreed upon at the beginning must be broken when the policy is extended because the extension will add to the public's bad image of the government, which is deemed not ready to implement the policies they themselves have.²³

This extension indicates that the government is not serious about implementing the tax amnesty policy and is inconsistent with the regulations that have been made. When a regulation is created with a legal basis and sanctions for violators, the government should enforce it against non-compliant taxpayers. Instead, by extending the deadline and giving additional opportunities to those who have not complied, the government undermines its own regulations. This approach is akin to forgiving the same offence twice. Moreover, it is unfair to those who have already complied with the tax amnesty program, as they will likely feel disappointed and disillusioned by the government's actions.

This disappointment will further erode public trust in the government and have long-term negative consequences, potentially causing a continuous domino effect. It is like a worsening ailment, as

people continue to harbour resentment from past government actions. In the future, any new policies introduced by the government will likely be met with scepticism. People will view these policies as unreliable and subject to change at any moment, disregarding the frustration and disappointment of those who have been compliant.

Table 5. Inconsistency of the tax amnesty policy in Indonesia.

No	Issue/Factor	Description	Consequences
1	Policy Extension	Extension of Regulation of Finance Minister (PMK) Number 11 of 2016, breaking initial agreement	Creating a poor image of government readiness and commitment
2	Perception of Government Insincerity	The government perceived as not serious about implementing the tax amnesty policy	Decreasing public trust in the government's ability to enforce policies
3	Inconsistency with Established Regulations	Government inconsistent with previously established legal basis and sanctions for noncompliance	Disappointment among compliant taxpayers
4	Negative Public Reaction	Those who complied feel unfairly treated	Increased distrust and negative perception of future government policies
5	Long-term Negative Impact	The continuous domino effect of disappointment and scepticism	Public skepticism towards new policies and potential noncompliance due to perceived leniency
6	Failure to Enforce Sanctions	Lack of enforcement against non-compliant participants	Undermined credibility of the tax amnesty program and future government initiatives

Table 5 highlights the primary issues of the policy extension and its ramifications on public perception and trust in the government.

²³ Inka Nusamuda Pratama and Dyah Mutiarin, "Tax Amnesty Policy Formulation Law Number 11 of 2016," *Journal of Governance and Local Politics (Jglp)* 1, No. 1 (July 5, 2019): 36, <https://doi.org/10.47650/Jglp.V1i1.15>.

Conclusion

After researching the extension of the tax amnesty policy as outlined in Regulation of Finance Minister (PMK) No. 118 through the lens of *Maslahah Mursalah* theory, researchers concluded that two key factors are at play.

First, the extension reflects the government's commitment to governance. The government must prioritise the welfare of the broader, more complex community over a select few. However, from the perspective of *Maslahah Mursalah*, the policy extension does not align with its principles, especially when considering the benefits and overall welfare that could arise from such an extension.

Second, the government expects the public to comply with laws and policies, yet fails to adhere to its own regulations. This inconsistency undermines trust, as policies seem to be altered arbitrarily without considering their impact. Scholars emphasise that leaders should set a positive example for their constituents. *Maslahah mu'tabarrah* is a concept in Islamic fiqh that refers to accepted and acknowledged wisdom even if not explicitly stated in Islamic legal texts. It concedes that Islamic laws, including economic and financial laws, can be adapted to meet societal needs, provided they do not conflict with fundamental Islamic principles. In the context of taxation, *maslahah mu'tabarrah* can justify tax policies that lack a direct basis in classical Islamic sources. For instance, in the case of a tax amnesty, the government can argue that allowing taxpayers to rectify their tax status benefits society by increasing compliance, boosting state revenues, and encouraging investment.

Maslahah mu'tabarrah is given broad authority in Islamic fiqh, allowing its interpretation and application to vary depending on social, economic, and political contexts. However, the core principle is to ensure that policies remain consistent with fundamental Islamic values, such as justice, general welfare, and the public interest.

Credit Authorship Contribution

M. Dani Habibi: Conceptualization, Investigation, Writing - Original Draft, Supervision, and Project administration.

Mahfud: Conceptualization, resources, supervision, Writing - Review & Editing, and project administration. **Muhammad**

Sirojudin Sidiq: Methodology, formal analysis, data curation, and visualization.

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Declaration of Competing Interest

The authors declare no competing interests related to this study. No financial or personal conflicts of interest are present.

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