Tax forgiveness program that ended on March 31, 2017 has managed to accommodate the realization of ransom money reached Rp 129 trillion of total revenue target of Rp 165 trillion. The government is seeking to increase state revenues from the tax sector and continue to increase the tax ratio by 16 percent in 2017 through intensification and extensification of taxation, one of which is the enforcement of Article 18 of the Tax Forgiveness Law concerning the treatment of assets not yet or less revealed. In this research want to know how the potential strengths, weaknesses, opportunities and challenges when applied enforcement of Article 18 of the Tax Forgiveness Law applied in Indonesia.

The research method used is qualitative method by using qualitative data analysis method that is research method which describes the real situation. Qualitative research is based on objective data and information about the object of research by collecting data and then compiled, explained, and drawn conclusions.

Based on the result of the research, it can be concluded that the implementation of the enforcement of Article 18 of the Tax Forgiveness Law in Indonesia has a chance to be successfully implemented with the type of investigation amnesty which has also been successfully applied in several other countries. However, the government must play an active role in the automatic information disclosure program among countries through Automatic Exchange of Information (AEoI) and must commit to implement the avoidance principle of Base Erosion and Profit Shifting (BEPS).

Keywords: Article 18 Of The Tax Forgiveness Law, Tax Compliance, Tax Revenue Increase.