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Analysis of the Impact of Tax Amnesty Policy Repetition on Tax Compliance and State Revenue in Indonesia

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A B S T R A C T

This study aims to analyze the impact of a repeatedly implemented tax amnesty policy on the level of tax compliance and state revenue in Indonesia. Tax is the main source of state revenue and plays a crucial role in funding development and public services. However, low tax compliance is a serious challenge for the national tax system. The Indonesian government has implemented tax amnesty several times as an effort to improve compliance and broaden the tax base. Although this policy provides short-term benefits in the form of increased revenue. Research results show that repeating tax amnesty can actually reduce long-term tax compliance and create negative expectations among taxpayers. Taxpayers tend to postpone their obligations in the hope that there will be another tax amnesty, which ultimately has a negative impact on the stability of state revenues.

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INTRODUCTION

Indonesia is a tax country, as taxes are the main source of national income. When taxes are the backbone of state finances, more than 75% of state revenue comes from taxes. In other words, taxes are the government's main source of revenue. Decree Number 28 of 2007 concerning General Regulations and Tax Procedures, states explicitly that taxes are mandatory contributions imposed on individuals or legal entities, which are compelling and do not provide direct rewards. Tax as a mandatory contribution regulated by law (Suyanto, 2021), is a financial obligation that cannot be avoided by individuals and entities. Its coercive nature arises from the existence of legal sanctions applied to non-compliant parties. This coercive mechanism, according to (Yesimov, 2022) is designed to create a balance between individual interests and public interests, and ensure the effective implementation of tax regulations.

The tax system is governed by the Tax Law, which continues to undergo changes to improve the efficiency and effectiveness of tax collection. According to Kristanti (2022), these changes aim to accommodate the needs of the community, provide comfort for the middle to lower income groups, ensure equitable income distribution, and support vertical justice in the tax system while optimizing the allocation of tax revenues for public welfare. In Indonesia, taxes contribute significantly to state revenues that are used to finance various social programs, infrastructure, and public services. This means that taxes aim to improve the country's welfare. Despite its crucial role, the level of tax compliance in Indonesia is still low, which has a negative impact on state revenue and development (Saputri, 2024). National development policies implemented by the government often lead to complaints from the public, who feel dissatisfied with government performance. This situation can lead to low public compliance in fulfilling their tax obligations. In an effort to overcome this problem, the Indonesian government has launched various policies, one of which is the Tax Amnesty program.

Tax amnesty will greatly help the government to improve the economy, development, reduce unemployment and poverty, and of course improve inequality (Safri, 2021). Tax Amnesty, which in principle provides an opportunity for non-compliant taxpayers to report unreported assets and pay tax liabilities with a reduction or exemption from penalties, aims to improve tax compliance and broaden the taxpayer base. Tax amnesty provides relief from penalties and criminal sanctions to encourage them to fulfill their tax obligations voluntarily, thereby increasing compliance and state revenues (Rossa et al., 2023). The influx of short-term revenue from tax amnesty can support government development programs, making it a strategic tool for fiscal policy (Rozali, 2022). Ultimately, tax amnesty is only a tax policy tool. Historically, Indonesia has implemented a tax amnesty program five times, namely in 1964 the Official Assessment program, in 1984 the Self Assessment program, in 2008 the Sunset Policy program, in 2016 issued a tax amnesty law and in 2022 the continuation of the 2016 policy. The repetition of this policy can have various impacts. In a study conducted by Devano et al (2024) showed that the implementation of tax amnesty can significantly increase tax compliance.

Although this policy is expected to boost state revenue, a number of criticisms have been raised regarding its effectiveness and impact on Indonesia's tax system. Critics argue that the use of tax amnesty as a tool to pursue short-term revenues deviates from its original purpose, which is to map and strengthen taxpayer profiles to encourage future compliance. Although this policy is dominated by previously registered taxpayers, the addition of new taxpayers does not show a significant increase (Anugrawati et al., 2023). Based on various estimates, this policy is expected to increase compliance and state revenue, but it also raises a number of concerns. Analyzed by several institutions, such as the Bright Institute, the Institute for Development of Economics and Finance (Indef), as well as a number of tax academics and practitioners, tax amnesty implemented repeatedly can reduce the level of tax compliance, and even have a negative impact on the long-term economy, which means it will have an impact on state revenue. The impact of the repetition of this policy on tax compliance and state revenue is an important concern, given the importance of state revenue in the development and management of state finances. In a study conducted by Indradi (2023), the repetition of tax amnesty has a negative impact on tax compliance, because taxpayers anticipate future opportunities to avoid taxes without punishment.

While this repetition is considered to create a negative perception among the public, namely that taxpayers can continue to wait for the next amnesty without any long-term consequences. Research conducted by Doğan Bozdoğan in 2018 in Turkey shows that too frequent tax amnesty can have a negative impact on the country. Therefore, the government needs to design an effective government system and tax law to increase taxpayer trust and safety (Ningtyas & Aisyaturrahmi, 2022). This risks reducing taxpayers' motivation to pay taxes regularly and comply with tax obligations. In addition, this repetition has an impact on the decline in state revenue. This repetition will create a non-competitive environment and foster expectations among taxpayers that lead to a transformation in taxpayer behavior that undermines state revenue and revenue stability. This repeated policy also leads to slowing revenue growth (Riasning et al., 2021), which ultimately undermines the country's revenue collection efforts (Wadesango et al., 2020). These impacts will also lead to deviations from budget revenue estimates which gradually reduce timely payments.

On the other hand, this policy also has the potential to exacerbate public distrust of state financial management, especially if it is not accompanied by structural reforms in the broader tax system. According to Wulan et al (2023) as repeated amnesty offers can erode public trust and compliance in the long run. Programs that revolve around generosity can cause strategic delays in payments as people tend to wait for more favorable terms (Kapon, 2022). Based on this background, this journal aims to analyze the impact of repeated use of tax amnesty on tax compliance and state revenue in Indonesia.

LITERATURE REVIEW

Tax Amnesty

Tax amnesty is a fiscal policy that provides an opportunity for taxpayers to disclose assets or income that have not been reported to the tax authorities. Tax amnesty allows taxpayers to disclose assets voluntarily in exchange for a reduction or elimination of administrative sanctions, as well as sometimes criminal sanctions. In Indonesia, tax amnesty was introduced as part of tax reform efforts to reduce the level of tax evasion and optimize state revenue. This policy aims to provide an opportunity for taxpayers to improve their tax reporting without being subject to severe sanctions (Agnes et al., 2021), so it is expected to increase taxpayer compliance in the long run and thus increase tax revenue in the future.

The tax amnesty program aims to increase taxpayer compliance by improving service quality, so that taxpayers feel comfortable and satisfied with the services they receive. It is important to remember that effective implementation of the tax amnesty program must consider various factors, including the readiness of the supporting system, the condition of the country's economy, and the level of public trust in the government. If not considered, it will have the opposite effect. Taxpayers who do not participate in the tax amnesty program but are proven to have funds related to unreported net assets will be subject to treatment as income when the assets are found, the assets will be subject to tax and administrative sanctions in accordance with the provisions of the applicable tax regulations (Erawati & Rahayu, 2021). Tax amnesty should be understood within the framework of tax administration that encourages voluntary compliance and the purpose of paying taxes. This policy also acts as a fair, efficient, and prioritized transition step towards a better system.

Tax Compliance

Tax compliance is an important aspect of the Indonesian tax system. Tax compliance refers to the level of obedience of taxpayers in fulfilling tax obligations set by the government, including in terms of reporting and paying taxes. The public's positive perspective on tax obligations can increase compliance, but the main challenge still lies in the low level of compliance due to lack of understanding and trust in the government (Judijanto, 2024). Tax compliance intentions are significantly influenced by attitudes, subjective norms, and perceived behavioral control. In this context, high-quality tax services can increase taxpayer compliance by fostering trust and understanding (Anindhita, 2024).

In accordance with Law No. 28 Year 2007 on General Provisions and Tax Procedures, tax compliance is defined as the correct and timely implementation of tax obligations. High tax compliance is essential to ensure the sustainability of state revenues and support economic development. Taxpayer compliance is based on the attitude, awareness, and knowledge of taxpayers about their tax obligations (Rossa et al., 2023). The issue of tax compliance is very important because non-compliance can trigger tax evasion efforts, which in turn will reduce the amount of funds entering the state treasury.

State Revenue

State revenue is revenue received by the state as a result of tax collection and other legal sources. According to Article 1 Point 1 of Law No. 17 of 2003 concerning State Finance, state revenues are all revenues received by the government derived from the collection of taxes, duties, excises, and natural resources as well as other legitimate revenues in accordance with the provisions of applicable laws and regulations. This state revenue is used to finance various state expenditures, such as infrastructure development, education, health, and other public services. Syarifudin & Solihin (2022) and Chris & Obinna (2023) jointly underline the importance of the state's role in providing quality public services. However, optimizing state revenue does not depend on increasing tax rates, but also on expanding the tax base, tax administration efficiency, and consistent law enforcement.

Sources of domestic tax revenue are an important step towards achieving a country's financial independence. Financing development that supports the welfare of the community is done through taxes. Considering that one of the objectives of taxes is as a source of state revenue, taxes play a role as part of the budget.

METHODOLOGY

This research uses a qualitative method with a descriptive approach, which aims to obtain an in-depth understanding of the impact of repeated use of the tax amnesty policy on tax compliance and state revenue in Indonesia. The qualitative approach was chosen because it is considered the most suitable for exploring complex social realities and public policies, especially those concerning the perceptions, motivations, and behavior of taxpayers in processing government tax policies. The data used in this research comes from two main sources, namely primary data and secondary data. Primary data was obtained through in-depth interviews with two key informants, namely a Tax Office employee and a Tax Consultant in Cirebon, who were selected based on their experience and involvement in taxation issues. The interviews were conducted in a semi-structured manner to allow the researcher to explore the informants' views in a flexible yet focused manner. Meanwhile, secondary data was collected through a literature study of various official documents, scientific journals, media articles and other official sources.

Data analysis techniques used data reduction, data presentation, and conclusion drawing. To maintain data validity, researchers also triagulate sources to ensure consistency and validity of findings. For the time and place to adjust to the sources, of course, in the implementation of this research, researchers uphold the principles of research ethics.

RESULTS AND DISCUSSION

The implementation of a tax amnesty policy is often expected to improve future tax compliance, by allowing taxpayers to report their undisclosed assets without being subject to administrative or criminal sanctions. In its initial implementation, this policy proved to be able to attract taxpayers, especially from groups with high tax evasion potential, to complete their obligations. This phenomenon suggests that tax amnesty can be an effective fiscal instrument in the short term to expand formal compliance.

However, in fact, the repeated implementation of tax amnesty creates distortions to long-term compliance intention and behavior. Even Turkey, which has implemented tax amnesty 37 times, has seen the long-term effects of the program. Repeated implementation has resulted in a decline in government credibility and taxpayer compliance. Repeated tax amnesties also increase the gap in wealth distribution. On the other hand, Norway, which has the smallest number of tax amnesties, has been able to maintain an equitable distribution of its wealth (Erdoğdu & Akar, 2022). The repetition of this policy creates a perception among taxpayers that the state will again provide "forgiveness" in the future. This repetition can lead to a decrease in long-term compliance, delaying payments in the hope of a future tax amnesty program (Riasning et al., 2021). This is in accordance with what has been conveyed by Mr. Sigit, who is an employee of the tax service office, who stated that: "*Because people keep thinking that tax amnesty will be repeated in the future, they are lazy and tend to start delaying paying their taxes. Another reason is because the government is still not firm in dealing with people who avoid this tax.*". In an interview with Mr. Tedi as a tax consultant stated that: "*Anything that repeats will have a negative impact. For now maybe not, but we have to see the possibility in the future. Because if it is often done, people will continue to delay paying their taxes and continue to think if they can be paid at a later time.*"

While the goal of the program is to increase state revenue and attract previously non-compliant taxpayers into the tax system, many studies indicate that tax amnesty can actually undermine the motivation for long-term compliance. Previously compliant taxpayers have begun to question the fairness of the system, as they see that violations are rewarded with incentives. This has a serious impact on people's tax morale. Taxpayers who have complied feel disadvantaged by policies that are more favorable to previously non-compliant groups. In accordance with what Mr. Sigit said that: "*This program can also cause pros and cons. Because taxpayers who are already compliant feel unfair, why are those who are not compliant even forgiven when they pay late or even hide their assets. Then they will think that paying taxes can be postponed and end up becoming non-compliant.*"

When the sense of fairness is compromised, the internal motivation to fulfill tax obligations tends to weaken. In the long run, this decrease in motivation can reduce the level of voluntary compliance, which should be the foundation of a modern tax system. A survey conducted in the Republic of South Africa also revealed that repeated tax amnesties can affect the level of taxpayer compliance as non-compliant taxpayers remain non-compliant because they often wait for the next tax amnesty schedule. Meanwhile, compliant taxpayers will start smuggling their assets because they see tax amnesty as a reward (Ongah, 2024). According to Mr. Sigit in his interview: "*I agree. This tax amnesty should not be done too often, because the future impact will worsen the public awareness in paying taxes if it continues. The proof is that there are still many who avoid paying their taxes.*".

In addition, there are concerns that the tax authority does not have a strong commitment to enforcing the rules, thus weakening the legitimacy of tax law. Mr. Tedi also mentioned in his interview: "*Because the government is still not* *firm in legal matters, only issuing sanctions without further action. So there are still many people who underestimate it.*". Therefore, for a tax amnesty to effectively increase voluntary compliance and domestic resource mobilization, a strong tax administration system is essential (Richards, 2022). This is in line with the results of research conducted by Padel et al (2021), Juanda et al (2022), and Situmorang & Pratama (2023), which state that the repetition of tax amnesty has a negative impact on tax compliance.

The tax amnesty policy is also often used as an instant effort to increase state revenue, especially when there is fiscal pressure or economic slowdown. The expected benefit of the Tax Amnesty policy is that it can increase the income of funds from abroad which in the long run can be used as a driver of investment which in turn is useful for stimulating the national economy. However, the weakness is that the Tax Amnesty policy does not necessarily guarantee an increase in the performance of tax deposits to the state treasury (Sipayung, 2022). In several previous tax amnesty implementations, there has been a surge in state revenue in a short period of time. This proves that this policy is indeed effective in capturing tax revenue from previously unrecorded assets. This revenue does not only come from the payment of tax principal, but also from the disclosure of offshore and domestic assets which are then included in the national tax base.

However, this study shows that the effectiveness of tax amnesty revenue is temporary and unsustainable. After the program period ends, there is no strong evidence of a harvestable increase in the tax base or a significant surge in the number of new taxpayers. A number of studies have shown that the impact on state tax revenue is not always significant or in line with expectations. In addition, tax revenues generated from tax amnesty programs are often only temporary, as they are not followed by significant changes in long-term taxpayer behavior (Indradi, 2023). Which means that tax amnesty only has a significant impact in the short term (Gil et al., 2023). According to Mr. Tedi in his interview said that: "*Taxpayers are more likely to seek benefits when there is an opportunity, and when this program ends they return to the beginning which is to hide their assets again until this program comes again.*"

In addition, because this policy is intensive, the revenue obtained comes from deducting the full revenue potential, as it is subject to a special rate that is lower than the normal tax rate. The repetition of the tax amnesty program also causes uncertainty in the planning and projection of state revenues. Reliance on short-term revenue through this policy disrupts the principle of fiscal sustainability and undermines incentives to strengthen tax administration systemically. In fact, in the long run, the repetition of this program may reduce total state revenue as more taxpayers delay reporting and payment in the hope of getting relief at the next opportunity.

Without a sustained effort to educate taxpayers on their tax obligations and the importance of compliance, the tax revenue generated from this program could decline after the end of the amnesty period. Therefore, improving tax knowledge through education and outreach is essential to maintain long-term compliance and address the underlying problem of taxpayer non-compliance (Fauzi & Ani, 2023). In accordance with the words of Mr. Sigit who stated that:

"*Of course, the most important thing is to educate the public. The government must be able to educate the public about paying taxes on time, if it only runs the program without any notification or education, there will be an imbalance in paying taxes.*".

Thus, while the tax amnesty program may provide a temporary increase in state revenue, its effectiveness in providing a long-term impact on state tax revenue is often limited. There are still many people who have not contributed to state revenue and there are also many who hide their assets. This is in line with the results of research conducted by Riasning et al (2021), Wulan et al (2023) and Haddad (2024), which state that the repetition of tax amnesty has a negative impact on state revenue.

CONCLUSIONS AND RECOMMENDATIONS

This study shows that the tax amnesty policy in Indonesia has a negative impact on tax compliance and state revenue. On the one hand, tax amnesty is able to provide positive effects in the short term, such as a temporary increase in state revenue and an opportunity for taxpayers to improve compliance without being heavily penalized. This suggests that the policy can be a strategic fiscal tool under certain economic conditions. On the other hand, the repetition of the tax amnesty program has created a negative perception among taxpayers, especially those who are already compliant. They feel that there is injustice in the tax system because violations are incentivized in the form of forgiveness. As a result, the motivation of taxpayers to pay taxes voluntarily decreases, and the potential for a long-term decline in compliance is even greater. Taxpayers tend to postpone tax obligations in the hope that there will be another amnesty program.

In addition, the effectiveness of state revenue from this policy is not sustainable. Despite generating a short-term surge in revenue, there is no strong evidence that tax amnesty is able to significantly broaden the tax base or permanently increase the number of new taxpayers. Instead, the repetition of this program creates fiscal uncertainty and may undermine the stability of future state revenues. Therefore, the use of tax amnesty policy needs to be done carefully and not repeatedly. The government should focus on strengthening tax administration, consistent law enforcement, as well as education and awareness raising of taxpayers so that compliance can grow voluntarily and sustainably. Structural reforms in the tax system are urgent so that the long-term goals of fiscal independence and social justice can be achieved.

ADVANCED RESEARCH

Future research is expected to review the impact of this tax amnesty repetition with different variables or using different methods.

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