

Tax Voluntary Disclosure and Tax Amnesty: A Systematic Literature Review

Rosnazida Razali^{1,*}, Ida Suriya Ismail², Nadiyah Abd Hamid³

^{1,2}*Faculty of Accountancy, MARA University of Technology (UiTM), Shah Alam, Selangor, Malaysia*

³*Faculty of Accountancy, MARA University of Technology (UiTM), Cawangan Selangor, Kampus Puncak Alam, Selangor, Malaysia,*

**Corresponding Author: ros nazida@yahoo.com*

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Abstract

Purpose: Tax voluntary disclosure (TVD) and tax amnesty (TA) are vital to enhancing tax compliance and governmental coffers. The current systematic literature review (SLR) aims to synthesise recent studies related to the current topic by focusing on articles published between 2022 and 2024 and acquiring a comprehensive understanding of how TVD and TA influence taxpayer behaviours and governmental fiscal health.

Methodology: The Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework was implemented to ensure a rigorous selection and analysis process. A total of 23 final articles were identified, included, and analysed from reputable academic databases, including Scopus, Web of Science (WoS), and EconBiz, to extract relevant data in terms of study objectives, methodologies, findings, and future directions.

Results: The findings were categorised into three primary themes, namely (1) economic impacts, (2) behavioural aspects, and (3) legal and institutional frameworks, related to TVD and TA. Notably, varying impact levels were discovered due to country-specific contexts and implementation strategies, which propounded the importance of carefully designed TVD and TA programmes.

Originality: Future directions were also offered, including longitudinal research to assess long-term impacts and comparative analyses across various jurisdictions. Valuable insights were contributed to policymakers and researchers to improve existing tax systems via TVD and TA initiatives.

Keywords: Tax voluntary disclosure, tax amnesty, systematic literature review