Tax Voluntary Disclosure and Tax Amnesty: A Systematic Literature Review

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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

1.0 Introduction

Tax voluntary disclosure (TVD) and tax amnesty (TA) play essential roles in the contemporary landscape of tax administration to elevate tax compliance and short-term revenue generation rates (Aini et al., 2023; Koch & Müller, 2024; Pratama & Pratiwi, 2022) . Both programmes are developed to encourage taxpayers to proactively disclose and declare previously underreported or unreported income and overstated expenses or reliefs, which can assist in broadening the tax base and enhancing the transparency degree of the tax system. Increasing globalisation and technological advancements have also enabled higher diversity in tax evasion methods, which necessitates effective TVD and TA programmes (Bhalla et al., 2022). Specifically, TVD allows taxpayers to amend tax reports without severe penalties associated with non-compliance behaviours (Al-Nasrallah, 2023; Boateng et al., 2022; Chung et al., 2023), which can foster a cooperative relationship between taxpayers and tax authorities through an effective framework for individuals and businesses to resolve past omissions. Furthermore, incentives, such as reduced fines, immunity from audits, and more favourable terms for resolving outstanding tax liabilities, are offered, which strikes a balance between strict enforcement and incentivised compliance through a more inclusive and efficient tax system (Demin & Efremova, 2022; Pham et al., 2023). Meanwhile, TA is generally more comprehensive and time-bound, which enables taxpayers to resolve tax arrears by paying a defined sum typically below the actual liability rate within a specified period (Abdurrahmani & Doğan, 2019; Kesuma, 2021). The Directorate General of Tax defines TA as the elimination of tax liability, including the exemption of fines and sanctions for tax crimes (Ridhawati et al., 2020). The programme is frequently introduced during economic downturns or fiscal crises to swiftly boost governmental coffers (Canavire-Bacarreza et al., 2023; Hajawiyah et al., 2021), which not only provides immediate fiscal relief but also reintegrates non-compliant taxpayers into the formal economy for improved future compliance.

Baihaki et al. (2024) highlighted frequent confusion regarding both TVD and TA owing to high similarity levels. Baer and Borgne (2008) described TA as a limited-time offer from the government, which allows specific taxpayers to resolve existing tax debts by paying a stipulated amount. The government will exonerate past debts, including interest and penalties, and protect taxpayers from legal actions. Comparatively, the OECD (2015) denoted TVD as a programme enabling non-compliant taxpayers to resolve tax issues under specific conditions. Tax authorities do not waive tax under the TVD programme. The effectiveness of TVD and TA programmes has also been widely debated among policymakers, economists, and tax professionals. Proponents contended that the initiatives are critical to addressing the tax gap or difference between the owed tax amount and the collected amount by including hidden income and assets into the tax net (Johannesen et al., 2020). The programmes can lead to increased taxpayer awareness and education and promote a culture of long-term compliance. Meanwhile, the critics underscored that both TVD and TA might unintentionally motivate non-compliance demeanours by creating a misperception that the government is lenient towards tax evaders (Gould & Rablen, 2020; Langenmayr, 2017). Queries on the fairness of the programmes might also arise as the programmes might appear to reward tax evaders who have not fulfilled tax obligations at the expense of compliant taxpayers (Rukundo, 2020). Thus, the effectiveness of the initiatives depends on the design and implementation specifics, including the level of waived penalties, the duration of the programme, and the subsequent enforcement measures.

Existing empirical evidence on the impacts of TVD and TA programmes is mixed as outcomes significantly vary across various jurisdictions and contexts. While certain nations have successfully implemented the programmes to increase tax revenues and improve compliance, other countries have been observed with only short-term gains with minimal long-term benefits (Langenmayr, 2017). The role of institutional factors, such as the efficiency of tax administration, public trust in government, and the overall economic environment, is also pivotal to determining the success of the initiatives (Inasius et al., 2020; Sudarma & Darmayasa, 2017; Yücedoğru & Sarisoy, 2020). Both TVD and TA programmes are effective instruments for tax authorities to garner potential benefits in terms of increased revenues and compliance (Yan, 2023). Nevertheless, the design and implementation aspects require careful consideration to prevent potential pitfalls and ensure positive contributions to the integrity and effectiveness of the tax system. The programs will remain a key focus of tax policy discussions and reformations as nations continue encountering alternative challenges of tax evasion and the demand for sustainable revenue streams. The current study performed a SLR to comprehensively examine tax compliance and TA due to the increasing scholarly interest. An SLR provides a structured and transparent methodology for synthesising existing research, identifying trends, and highlighting literature gaps compared to traditional narrative reviews (Paul et al., 2023). An SLR also enables a holistic understanding of how TVD and TA impact compliant behaviours across jurisdictions amidst the ongoing evolution of tax policies and enforcement mechanisms. The current SLR could consolidate recent findings between 2022 and 2024, which could guarantee high relevance for policymakers and academicians exploring effective tax administration strategies.

2.0 Literature Review

Both TVD and TA programmes have been instrumental in developing and implementing fiscal strategies across multiple nations to address the issues related to tax evasion and compliance rates. Marpaung et al. (2023) underscored the integral function of TA in economic development by emphasising the impact on repatriation funds and overall economic growth in Indonesia. Marpaung et al. (2023) performed linear regression with a dummy variable to demonstrate that government spending, TA, tax revenue, and Gross Domestic Product (GDP) positively contributed to economic growth and illustrated the multifaceted benefits of such policies in revitalising a contracting economy. Sultan et al. (2023) also explored the implementation issues of TA schemes in Pakistan and discussed the challenges in aligning relevant TA schemes with anti-money laundering regulations and the implications for the financial industry. The findings revealed ambiguous long-term benefits due to the complexities of regulatory compliance and enforcement despite the ability of TA to increase short-term revenues. In addition, Soepriyanto et al. (2024) assessed the impact of chief executive officer (CEO) age on the tendency of firms to participate in TA programmes in Indonesia and uncovered a negative correlation between CEO age and participation in TA, which posited that older CEOs were more predisposed to be more risk-averse and less inclined to engage in such programmes. The results also underscored the role of individual decision-makers' characteristics in the effectiveness of TA initiatives. Conversely, Doğan and Abdurrahmani (2021) examined taxpayers' attitudes towards TA in Kosovo and demonstrated that the underlying factors for support encompassed decreasing administrative burdens and short-term revenue gains. Doğan and Abdurrahmani (2021) also delineated concerns about fairness and the potential for TA programmes to undermine long-term compliance.

Canavire-Bacarreza et al. (2023) empirically analysed different TA modalities by conducting a laboratory experiment in Bolivia. The findings discovered that extended TAs with debt deductions heightened compliance rates, although the extension did not significantly boost total revenues compared to one-shot amnesties, which suggested that extended TAs might not be as effective in motivating low-compliant individuals despite the capability to encourage high-compliant individuals to disclose and declare underreported taxes. Therefore, TA programmes should be carefully designed to balance short-term revenue objectives with long-term compliance goals. Kays (2022) also appraised the impacts of mandated disclosure on voluntary disclosure behaviours among Australian companies and revealed that corporations frequently supplemented mandatory disclosures with additional voluntary information to manage reputational risks. The findings highlighted the strategic corporate behaviours in response to regulatory changes and propounded that transparency initiatives could result in more sophisticated disclosure strategies among firms and complicate the enforcement landscape despite the objective to deter aggressive tax planning. Simultaneously, Nurhadian and Khoirunurrofik (2022) evaluated service quality and public satisfaction with Indonesian TA programmes through the Gronroos service quality model and structural equation modelling (SEM). The results uncovered that both functional and technical quality significantly impacted taxpayers' perceptions of service quality and overall satisfaction, which posited that the success of TA programmes not only depended on fiscal incentives but also on the quality of delivered services and the perceived trustworthiness of tax authorities. The reviewed studies provided a nuanced understanding of voluntary disclosure and TA policies, with potential benefits and limitations. The effectiveness of relevant policies was context-dependent owing to the presence of multiple factors, including the regulatory environment, individual decision-makers' characteristics, and the quality of service delivery. While TAs could offer immediate fiscal relief and enhance compliance, long-term success requires careful design and implementation by considering both economic and behavioural dimensions. The effectiveness and implications of TA programmes have been a popular academic topic due to the presence of various dimensions, including taxpayer morality, economic impacts, and compliant behaviours.

Aytekin (2021) discussed the implementation of TA programmes in Turkey, which demonstrated the complex interplay between policy design and economic outcomes. Wardhani and Pratama (2022) explored the influence of individual taxpayer morality on participation in TA programmes and discovered that higher levels of moral cognition, moral courage, and moral identity significantly increased taxpayers' tendency to participate in relevant TA programmes. The results suggested that moral considerations played a critical role in taxpayer decisions, which contributed valuable insights into designing policies aimed at improving tax compliance. Erizal et al. (2022) also scrutinised the broader impacts of the Indonesian 2016 TA policy and highlighted the success in terms of revenue declaration while elucidating shortcomings in repatriation targets due to unprepared economic structures. Sundari et al. (2022) investigated the mediating role of tax awareness in the relationship between TA and taxpayer compliance and emphasised the necessity of enhancing taxpayer awareness and the quality of services offered by tax authorities to achieve higher compliance rates. While TA programmes could directly influence compliance rates, the results demonstrated that effectiveness was significantly elevated when taxpayer education and service quality were improved. Additionally, Tarigan et al. (2022) offered empirical evidence based on the natural resource sector in Indonesia by demonstrating how TA initiatives substantially influenced corporate social responsibility (CSR) and share prices. The findings indicated a significant increase in CSR activities after implementing TA programmes, which led to higher share prices and underscored a nuanced benefit of TA beyond immediate

fiscal outcomes. Darma et al. (2022) also conducted a bibliometric analysis of the reaction of the Indonesian capital market to TA policies and uncovered that relevant policies profoundly impacted market dynamics. The results highlighted that TA could catalyse economic activities by encouraging the repatriation of funds to stimulate market confidence and investment.

Ahmed et al. (2022) scrutinised and contextualised the Pakistani 2019 tax amnesty scheme within the broader framework of economic governance and elite influence. The results underscored the challenges experienced in implementing relevant schemes owing to entrenched elite interests, which frequently undermined policy effectiveness. Koch and Müller (2024) also examined the behavioural impacts of anticipated TA schemes and discovered that predictable TA programmes could reduce overall tax compliance through an implicit safety net for tax evaders. The experimental evidence highlighted the critical need for strategic and unpredictable implementation of TAs to maintain compliance incentives. Moreover, Mujiyati et al. (2022) appraised the association between TA, tax avoidance, and corporate value and discovered that TA programmes might inadvertently encourage continued tax avoidance behaviours despite the potential to increase corporate values by reducing tax liabilities. The dual outcome underscored the importance of integrating stringent monitoring and compliance measures after implementing TA programmes to deter tax avoidance behaviours. Lauletta and Montano Campos (2023) also demonstrated that TA programmes in Argentina could result in marginal increases in property tax compliance, especially among taxpayers enrolling in payment plans. The findings propounded that the design and implementation of payment methods played a vital function in sustaining compliance gains after implementing TA programmes. Furthermore, voluntary disclosure programmes in Malaysia have been a primary academic topic among scholars appraising tax compliance and revenue collection strategies. One prominent initiative is the Special Voluntary Disclosure Programme (SVDP) introduced by the Inland Revenue Board of Malaysia (IRBM) (Seng, 2023) to incentivise taxpayers to disclose previously undeclared income through reduced penalties and immunity from further audits. Ahmad et al. (2022) demonstrated a significant increase in voluntary disclosures during the programme period due to clear communication and incentives provided by the IRBM. Prihastuti et al. (2022) also analysed the behavioural responses of taxpayers to voluntary disclosure initiatives and discovered that trust in the tax authorities and the perceived fairness of the tax system played crucial roles in influencing taxpayers' decisions to participate in relevant programmes. The results uncovered that taxpayers who believed the government would employ the tax revenue effectively were more inclined to disclose personal income voluntarily. The legal and institutional frameworks supporting voluntary disclosure programmes in Malaysia were also critically examined by past researchers.

3.0 Justifications on Tax Voluntary Disclosure and Tax Amnesty

Both TVD and TA continuously play a critical role in addressing specific tax gaps, offshore tax evasion, corporate non-compliance, and revenue shortfalls, although developed nations do not encounter widespread tax compliance issues and both TVD and TA are not frequently implemented as primary tax strategies compared to certain developing nations (Johannesen et al., 2020). Both programmes act as preventive measures rather than corrective tools to ensure sustained compliance and fiscal integrity, especially among developed economies to combat offshore tax evasion and undisclosed assets instead of serving as broad tax recovery mechanisms. For instance, the United States of America (USA) introduced the Offshore Voluntary Disclosure Programme (OVDP) to encourage taxpayers to report hidden foreign

accounts, whereas the United Kingdom (UK) implemented similar tax regularisation schemes to address tax avoidance and undeclared offshore wealth (Gould & Rablen, 2020; Langenmayr, 2017). Comparatively, developing countries utilise TA more frequently to recover lost revenue and widen the tax base. The TA programme successfully increased national revenue in Indonesia while Argentina and Turkey implemented multiple TAs to resolve the issues of fiscal deficits (Erdoğdu & Akar, 2022; Gojali & Tarmidi, 2023; Lauletta & Montano Campos, 2023). Relevant TA programmes are frequently introduced alongside broader tax reformations to strengthen compliance in Africa (Wadesango et al., 2020)

4.0 Study Contributions

The current study served as a valuable resource for research students by synthesising recent literature on tax compliance, TVD, and TA from 2022 to 2024. A structured and comprehensive literature review highlighting key trends, theoretical perspectives, and empirical findings on the current topic was offered by systematically reviewing articles indexed in renowned academic databases, namely Scopus, WOS, and EconBiz.

5.0 Material and methods

5.1 Identification

Three (3) key SLR phases were conducted to identify and select relevant articles. The first phase encompassed defining pertinent keywords by searching for related terms via a thesaurus, dictionaries, encyclopaedias, and previous studies, which led to specific search strings for the Scopus, WoS, and EconBiz databases (see Table 1). Resultantly, a total of 2,779 articles were gathered.

Table 1: The Search String

Database	Search String
Scopus	TITLE ("voluntary disclosure*" OR "tax amnest*") AND (LIMIT-TO (PUBYEAR , 2022) OR LIMIT-TO (PUBYEAR , 2023) OR LIMIT-TO (PUBYEAR , 2024)) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (PUBSTAGE , "final"))) Access date: 26 May 2024
WoS	"voluntary disclosure*" OR "tax amnest*" (Title) and 2024 or 2023 or 2022 (Publication Years) and Article (Document Types) and English (Languages) Access Date: 26 May 2024
EconBiz	(title:(("voluntary disclosure*") OR ("tax amnest*")))) Access Date: 26 May 2024

5.2 Screening

Initial screening encapsulated a review of gathered articles to guarantee the consistency of the article content with the established research questions. Common content-related criteria were employed, including terms related to voluntary disclosure or TA in the title and removing duplicates, which omitted 2,499 articles and 280 articles were retained and further reviewed

through exclusion and inclusion criteria (see Table 2). The primary criterion was journal articles as the literature type was the primary source of practical recommendations. Accordingly, reviews, meta-syntheses, meta-analyses, books, book series, chapters, and conference proceedings were excluded from the current SLR. The articles were also required to be published in English between 2022 and 2024, with another 137 articles removed due to duplication.

Table 2: The Selection Criteria

Criterion	Inclusion	Exclusion
Language	English	Non-English
Timeline	2022 to 2024	Before 2022
Literature Type	Journal (Article)	Conference, Book, or Review
Publication Stage	Final	In-Press

5.3 Eligibility

The third phase, namely eligibility assessment, involved 143 articles, in which a comprehensive examination of the title and core content was performed to ensure the fulfilment of the stipulated criteria and relevance to the study objectives. A total of 118 articles were excluded owing to not being within the study scope, containing insignificant titles, irrelevant abstracts based on the study objectives, or without full-text access based on empirical evidence. Hence, only 23 articles were retained for further review.

5.4 Data Abstraction and Analysis

An integrative analysis was conducted to appraise and synthesise various research designs, which were primarily quantitative methods. Figure 1 depicts the meticulous analysis of the final 23 articles in terms of assertions, materials related to the current topic, and the employed methodology. The current author also collaborated with other co-authors to develop pertinent themes, with logs retained throughout the data analysis process to record any analysis, perspective, query, or notion related to data interpretation. Furthermore, the results of the 23 articles were compared to identify any inconsistencies in the theme developmental process through discussion to resolve any conceptual disagreement. Consistency was also guaranteed by modifying generated themes via consensus among the current author and co-authors. Subsequently, two (2) academicians and one industrial expert reviewed the themes to ensure high clarity, significance, and appropriateness of each sub-theme via ascertained domain validity. The questions on TVD are as follows:

1. What are the economic impacts of TVD and TA programmes?
2. What are the behavioural factors influencing TVD and TA programme effectiveness?
3. Do legal and institutional frameworks, including service quality and trust in government, impact TVD and TA effectiveness and long-term compliance?
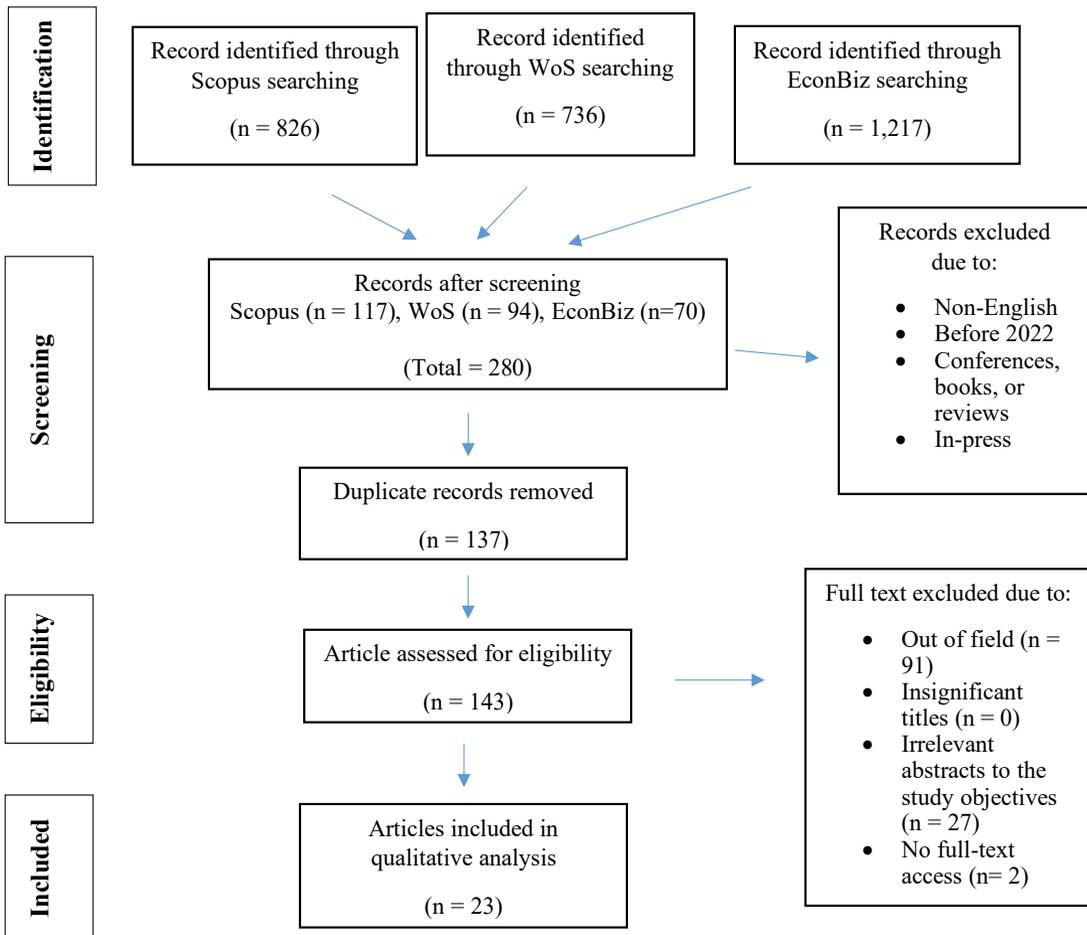
Identification	Record identified through Scopus searching (n = 826)	Record identified through WoS searching (n = 736)	Record identified through EconBiz searching (n = 1,217)

Records after screening
Scopus (n = 117), WoS (n = 94), EconBiz (n=70)

(Total = 280)

Records excluded due to:
- Non-English
- Before 2022
- Conferences, books, or reviews
- In-press

Duplicate records removed
(n = 137)

Article assessed for eligibility
(n = 143)

Full text excluded due to:
- Out of field (n = 91)
- Insignificant titles (n = 0)
- Irrelevant abstracts to the study objectives (n = 27)
- No full-text access (n= 2)

Articles included in qualitative analysis
(n = 23)

(Labels on left: Identification, Screening, Eligibility, Included)

Figure 1: The Flow Diagram of the SLR Process (Moher et al., 2009)

6.0 Findings

6.1 Economic Impacts of Tax Amnesties

A total of seven (7) articles were analysed within this theme, wherein five (5) articles were related to companies while the remaining two (2) pertained to TA on the general economy involving both individuals and companies. Table 3 portrays the summary of the seven (7) studies.

Table 3 : Summary of Economic Impacts of TAs

No.	Authors	Objective	Methodology	Findings
1.	Khan and Nuryanah (2023)	To examine the impact of tax policy, particularly TA, on tax aggressiveness in Indonesia	Multiple regression analysis through a sample of 402 observations from manufacturing companies listed on the Indonesian Stock Exchange (IDX) (2013-2018).	Internal governance mechanisms (independent commissioners and institutional ownership) and company characteristics (leverage and profitability) significantly impacted tax aggressiveness, with TA as an inefficient tool in combating tax aggressiveness.
2.	Ngelo et al.,(2022)	To assess the relationship between tax avoidance and investment efficiency in Indonesia	Analysis of 2064 firm-year observations from Indonesian listed firms (2010-2019) via multiple regression and propensity score matching regression to address endogeneity	A positive relationship existed between tax avoidance and investment efficiency, especially among firms that did not participate in TA.
3.	Marpaung et al. (2023)	To analyse the impact of TA policy on Indonesian economic development	Linear regression with a dummy variable to examine governmental spending, TA, tax revenue, and GDP	Governmental spending, TA, tax revenue, and GDP positively and significantly influenced economic growth.
4.	Erizal et al. (2022)	To appraise the impact of the 2016 TA policy on economic development in Indonesia	Descriptive, literature study, and library research via a qualitative approach, with data collection via documentation study and interviews	The TA policy was successful in achieving declaration targets but not in repatriation due to unprepared supporting policies and economic structures.
5.	Santoso et al., (2023)	To investigate the association between tax planning and firm value with TA as a control variable.	Panel data regression analysis of manufacturing firms on the IDX (2014-2017) to measure tax planning by Effective Tax Rate (ETR) and Cash Effective Tax Rate (CETR) and firm value by Tobin Q.	Tax planning could increase firm value, with CETR producing a significant impact when TA was a control variable. The ETR produced a greater impact than CETR on firm value.
6.	Mujiyati et al. (2022)	To scrutinise the linkage between TA and company value and analyse the role of tax avoidance behaviour	Multiple linear regression model on 216 observations from manufacturing companies listed on the IDX (2017-2020)	The TA increased company value and encouraged tax avoidance, which enhanced company value.
7.	Tarigan et al. (2022)	To examine the correlation between CSR and share price before and after TA	Panel data analysis and paired sample T-test on 83 Indonesian listed firms in the natural resources industry through the Kinder, Kinder, Lydenberg, and Domini's (KLD measurement approach for CSR performance	Significant differences in CSR performance and TA impacts existed on share prices before and after taxation periods. CSR performance aided investors in valuing share prices.

6.2 Behavioural Aspects of Impacts of Tax Amnesties

The TA programme significantly influenced taxpayer behaviours and compliance rates. Specifically, tax awareness and the behaviours of tax authorities played vital roles in promoting taxpayer compliance. Sundari et al. (2022) demonstrated that tax awareness partially mediated the association between TA and tax compliance and highlighted that efficient and friendly tax authorities could boost taxpayer compliance. Devano et al. (2024) also discovered that TA programmes improved taxpayer morality and elevated compliance rates. Particularly, taxpayer morality, which encompassed moral cognition, courage, and identity, significantly impacted the decision to participate in TA programmes, which corresponded to Wardhani and Pratama (2022). Demographic factors also played a pivotal function in TA participation. Soepriyanto et al. (2024) also assessed the influence of CEO age on firm participation in TAs and discovered that older CEOs were more risk-averse and less inclined to participate in relevant TA programmes. The findings underscored the impact of leadership characteristics on corporate tax behaviour and the overall effectiveness of TA policies, which aligned with Erdoğdu and Akar (2022) contending that the medium- and long-term impacts on tax justice and income distribution were frequently negative despite the short-term revenue gains through TAs. The complexity of TA impacts was further elucidated by Nuryanah and Gunawan (2022), who analysed the behavioural trends of tax compliance before and after the 2008 TA policy in Indonesia. The results uncovered that corporate tax aggressiveness increased, especially among firms with foreign investors, although individual taxpayer compliance improved after implementing TA programmes. The results highlighted the varying impacts of TAs on different taxpayer categories and the significant role of international factors. Collectively, prior scholars emphasised the need for policymakers to consider the behavioural aspects of tax awareness, morality, demographic factors, and international involvement when designing and implementing TA policies to increase compliance rates and ensure equitable tax systems.

6.3 Legal and Institutional Frameworks of Tax Voluntary Disclosure and Tax Amnesty

The TA programme, which is a recurrent feature in the tax systems across multiple nations, is developed to elevate compliance rates and revenue collection by offering delinquent taxpayers an opportunity to disclose previously unreported income with reduced penalties. The legal and institutional frameworks governing TA programmes can significantly influence effectiveness and long-term outcomes. Lauletta and Montano Campos (2023) scrutinised the impact of a TA programme on property tax compliance in Argentina, wherein the difference-in-difference approach revealed a slight increase in compliance after implementing the TA programme, particularly among wealthier taxpayers who enrolled in the amnesty payment plan. The findings underscored that the positive impacts of TAs might be limited to certain demographics despite the ability to temporarily boost compliance, which highlighted the need for targeted policy design to ensure broader compliance improvements. Similarly, Abd Hamid et al. (2022) emphasised the importance of demographic factors and institutional roles, such as the IRBM, in influencing tax awareness and compliance through the SVDP. The results underscored the necessity of robust institutional frameworks and public awareness initiatives to support the success of TAs. Leenders et al. (2023) also provided insights into the distribution of tax evasion in the Netherlands and demonstrated that tax evasion was highly concentrated among the wealthiest households, which suggested that TAs produced a modest impact on reducing wealth inequality due to the sophisticated evasion strategies employed by the affluent group

of individuals. Therefore, institutional frameworks should effectively address the complexities of offshore tax evasion and implement stringent measures to enhance the efficacies of TAs. Nurhadian and Khoirunurrofik (2022) also revealed that the perception of service quality in TA programmes significantly impacted taxpayer satisfaction and compliance, which necessitated effective institutional frameworks to guarantee high service quality to foster positive taxpayer engagement.

Koch and Müller (2024) appraised the insurance impact of TAs and uncovered that predictable and repeated amnesties might reduce overall tax compliance by providing a safety net for evaders, which underscored the need for unpredictable and stringent enforcement measures to be incorporated into TA programmes to prevent inadvertently encouraging non-compliance behaviours. Sultan et al. (2023) also discussed the challenges in implementing TA schemes alongside anti-money laundering regulations in Pakistan owing to inconsistent legislation and frequent amnesties, which undermined the efficacy of both tax compliance and financial regulations and posited the importance of coherent and stringent legal frameworks for the success of TAs. Simultaneously, Angeli et al. (2023) investigated the influences of tax concessions in Italy, especially in regional taxation, and discovered that frequent amnesties led to a decline in long-term compliance. The results indicated that taxpayers who previously benefited from TAs were more predisposed to default on future tax obligations and postulated that legal frameworks should limit the frequency of amnesties to avoid creating a culture of non-compliance. Kurniawan et al. (2023) also evaluated the role of trust in government and tax justice in Indonesia and demonstrated that TAs combined with patriotic appeals significantly enhanced compliance intentions. The findings underscored the importance of incorporating trust-building measures and equitable tax policies within the institutional frameworks governing TAs. In addition, Adhariani et al. (2024) explored the interplay between corporate governance, voluntary disclosure, and tax amnesty policies and uncovered that robust corporate governance mechanisms could complement TA programmes to improve compliance. Adhariani et al. (2024) also highlighted the organisational inertia in response to TAs, particularly in the Indonesian mining industry where TAs produced a marginally negative impact on CSR disclosure. The findings posited that institutional frameworks should promote dynamic and flexible corporate practices to maximise the benefits of TAs.

7.0 Discussion, Conclusion, and Limitations

Both TVD and TA produced varying impacts on taxpayer behaviours, the economy, and the legal framework. The economy received short-term benefits, such as increased national tax revenue, although the effectiveness depended on the post-amnesty policy and strict enforcement. Behaviourally, a negative influence was observed on morality and the perception of the unfairness of benefits between the wealthy and the common persisted despite TA and TVD being capable of increasing immediate compliance and income. Legally, successful TVD and TA necessitate targeted policy design, robust enforcement measures, and improved tax administration to guarantee long-term compliance and fairness in the tax system. Economically, TAs offered short-term fiscal relief but could aggravate income inequality when the benefits were disproportionately provided to wealthier individuals. Integrating the TA programme into a broader compliance strategy, including robust enforcement and education, is essential to ensure programme effectiveness through a legal and institutional framework with coherent legislation, high-quality service delivery, and trust-building initiatives. Limiting the frequency of waivers and ensuring unpredictable enforcement can also assist in maintaining high tax compliance rates.

Meanwhile, several limitations exist in this study. The present study exclusively employed secondary data from Scopus, WOS, and EconBiz databases, which might unintentionally omit relevant policy reports, governmental documents, or ambiguous literature that could provide additional perspectives on TA and TVD programmes. The focus on articles published between 2022 and 2024 could also potentially neglect historical trends and long-term evaluations of TA effectiveness. Previous findings were gathered from various jurisdictions with different tax systems, enforcement policies, and economic conditions, which might restrict generalisability to different contexts. Summarily, the long-term effectiveness of TVD and TA relies on comprehensive and well-designed policies to address behavioural, economic, and institutional factors despite the immediate benefits. Optimal integration of enforcement, facilitation, and trust in the theoretical matrix introduced by Wan Mohd Azmi and Masuri Md Daud (2024) could be employed by tax authorities as a guide to improving tax compliance.

Acknowledgement

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