

## Does Tax Amnesty Improve Tax Compliance and Tax Revenue?

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### *Abstract*

Tax amnesty is an economic mechanism to improve the tax compliance and tax revenue. For that reason, the purpose of this research is to ensure the truth of the statement, by examining the effect of tax amnesty to tax compliance and tax revenue. Tax amnesty which is examined in this research as the independent variable, while the dependent variable is tax compliance and tax revenue. The data sample used in this research is data that collect from financial statements of Direktorat General of Taxes, for the year of 2015-2022. The analyze method in this research using quantitative method. To examine the effect of tax amnesty to tax compliance and tax revenue, this research using a comparison of data variables during the research period and also using multiple linear regression model analysis. The results of this research using both method, found that tax amnesty has positive correlation, but not significant to improving the tax compliance and tax revenue. The result of examine the effect of tax amnesty to tax compliance and tax revenue in this research not match the expected result, that is the tax amnesty was not able to improve tax compliance and tax revenue.

**Keywords:** *Improve, Tax Amnesty, Tax Compliance, Tax Revenue*

### **Abstrak**

Amnesti pajak merupakan mekanisme ekonomi untuk meningkatkan kepatuhan pajak dan penerimaan pajak. Oleh karena itu, tujuan penelitian ini adalah untuk memastikan kebenaran pernyataan tersebut, dengan menguji pengaruh amnesti pajak terhadap kepatuhan pajak dan penerimaan pajak. Amnesti pajak yang diteliti dalam penelitian ini sebagai variabel bebas, sedangkan variabel terikatnya adalah kepatuhan pajak dan penerimaan pajak. Sampel data yang digunakan dalam penelitian ini adalah data yang dikumpulkan dari laporan keuangan Direktorat Jenderal Pajak, untuk tahun 2015-2022. Metode analisis dalam penelitian ini menggunakan metode kuantitatif. Untuk menguji pengaruh amnesti pajak terhadap kepatuhan pajak dan penerimaan pajak, penelitian ini menggunakan perbandingan data variabel selama periode penelitian dan juga menggunakan analisis model regresi linier berganda. Hasil penelitian ini menggunakan kedua metode, menemukan bahwa amnesti pajak memiliki korelasi positif, tetapi tidak signifikan terhadap peningkatan kepatuhan pajak dan penerimaan pajak. Hasil pengujian pengaruh amnesti pajak terhadap kepatuhan pajak dan penerimaan pajak dalam penelitian ini tidak sesuai dengan hasil yang diharapkan, yaitu amnesti pajak tidak dapat meningkatkan kepatuhan pajak dan penerimaan pajak.

**Kata Kunci:** *Peningkatan, Amnesti Pajak, Kepatuhan Pajak, Penerimaan Pajak*

## INTRODUCTION

The empirical findings state that taxes correlate with economy growth, but government's efforts to increase the taxes are hampered by tax evaders, and this will making the economy growth sluggish or stagnant. Tax evasion occurs due to inadequate awareness of taxpayers to fullfill their tax obligations. The lost of tax revenue due to tax evaders is estimated to be quite large. The impact of tax evaders to the government is very detrimental, because it can hinder the development. In the previous research of tax compliance, it was found that there are several factors that affecting why citizens evade taxes, that are their income earned, applicable tax rate, tax benefits received, tax fines and tax penalties that imposed.

The reason why citizens evade tax, due to the belief that benefits provided by government to taxpayers are not normally in proportion to tax payment that paid, or in other words the government does not care about the welfare of citizens and does not invest in infrastructures that would be of benefit to the poor rather than the rich, thuscausing inequality in the socio-economic system (Nwocha, 2017). Therefore, it is necessary to ascertain the causes of tax evaders, as well as the strategies needed to reduce tax evaders. One of strategies that is expected to be able to overcome the above problems is tax amnesty, which is an economic and financial mechanism that used to address the imbalance of government income and expenditure. This system can be interpreted as a contribution to increasing taxpayers compliances, increasing tax revenues, reducing tax costs and also

increasing the efficiency of tax administration. Furthermore, tax amnesty is expected to provide an opportunity to tax evaders, so that it can encourage better tax compliance behavior in the future.

Although, tax amnesty is still controversial issue among tax policy makers and academics. However, tax amnesty is a recurring policy that implemented in tax administration with the purpose to reducing tax evaders, and increasing tax compliances and also tax revenues. Nevertheless in fact, there is no strong analytical reason that tax amnesty can have an impact to the economy, because according to previous research the impact of repeated tax amnesties in long-term will decline in tax revenues, and also cause a decline in tax compliances. According to Bayer et.al (2015), tax amnesty tend to be more common during the fiscal stress. Consequently, tax amnesty can be successful in provide high tax revenues and increase the tax compliances in short term (Garz and Pagels, 2018).

The state's ability to increase tax compliances and tax revenues will have an impact for the economy, it will help the state more attractive for investment, and also will create new jobs and improve the welfare of the people in the state. But of course, determining the optimal level of tax imposed on the citizens is not easy, because lower taxes will attract investors, while higher taxes will increase state revenues, but will burden on society. Therefore, government intervention is needed which must seriously address the issue of tax harmonization and tax policy coordination to maintain economic progress and stability.

Tax amnesty can be interpreted as a cycle or way to increase internal tax revenues, so that it can also increase the willingness of taxpayers to fulfill their tax obligations, in order to increase sources of funds that can be used effectively and efficiently and can be used as a basis for development planning. It is important to investigate the effectiveness and efficiency of tax amnesty to increasing tax compliances and tax revenues, which may not be able to achieve the expected tax revenue needs, this should be considered by policy makers. Based on statement of Farrar and Hausserman (2016) in their research, they found that contribution of tax amnesties to state's tax revenues as 'modest at the best'. If tax amnesty is a signal of weak law enforcement, then it is important to understand the extent to which credibility of monitoring that has been attempted by policy makers to taxpayers affects the tax compliances and tax revenues, because understanding these unintended impacts is important for policy makers as they continue to implement tax amnesty programs.

Villalba (2017), states that tax amnesty is a temporary opportunity provided by the public sector to individuals or firms to pay tax debts in previous periods. Based on statement of Yurdadoğ ve Karadağ (2017) in their research, there is several benefits of tax amnesties, as follows:

1. Tax amnesty might encourage tax evaders to improved their tax behaviour in the future.
2. Tax amnesty might encourage tax evaders that are operating in the shadow economy to be free from the sanctions of their past actions.
3. Tax amnesty might encourage tax evaders to eliminate their tax evasion legally.
4. Tax amnesty can increase the

operational capacity of the tax administration by eliminating the number of problematic files that needs attention.

5. Tax amnesty might increase tax revenue.

Although the above mentioned several benefits of tax amnesties, there is another side that tax amnesties might harm taxpayers. Taxpayers tend to behave according to their experiences and expectations therefore if amnesty becomes a common practice, taxpayers might find an incentive to become non-compliant in the hope clear off their tax depth with a better deal. Hence, compliant taxpayers feel cheated, it would be better if they had postponed to pay their taxes. By granting the tax amnesty, the government hopes to proffer solution to the problem of tax evasion and improve the tax revenue, which can be used to fund more infrastructures (Ogbonna and Jumbo, 2021).

According to Jimenez and Iyer (2016), in their research stated that distrust in government pushes taxpayers to tax evasion, it is made that government and tax authorities have been faced with the challenge of finding solutions to non-compliance in tax obligation. The tax compliance can be seen in various dimensions. Based on statement from Organisation for Economic Cooperation and Development (OECD, 2015), tax compliance can also be classified into administrative compliance and technical compliance. Administrative compliance relates to adhering to reporting rules and procedures, while technical compliance is concerned with fulfilling the operational demands of tax mandates in the calculation of taxes. Tax compliance does not only pertain to accurate reporting of the taxable income, it also

involves accurate estimate and prompt submission of tax returns in addition with on-time payment of the tax liability (Okoye, 2019).

Doerrenberg and Peichl (2018) stated that a reciprocal relationship of tax compliance and government services are closely linked. In addition, its found that tax evasion is positively correlated with tax morale. Taing and Chang (2020) confirm that a positive attitude towards tax (tax morale) significantly affects the compliance of taxpayers. Previous research has been conducted on tax compliance and factors influencing tax evasion from different of perceptions, and the results reveal that factors such as fines, tax rates, compliance costs are determinants of voluntary tax compliance.

Tax revenue as a source of financing for development activities is still a issue primarily, because there are still many people do not fulfill their obligations by paying taxes because mismanagement of funds, embezzlement and corruption committed by parties in power, causing a loss of enthusiasm of taxpayers to fulfill their obligation to pay taxes. According to Ndum, Okoye and Amahalu (2019), tax revenue is defined as the revenues collected from taxes on income and profits, social security contributions, taxes levied on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes. OECD (2015), stated that total tax revenue as a percentage of GDP indicates the share of a country's output that is collected by the government through taxes. It can be regarded as one measure of the degree to which the government controls the

economy's resources. This indicator relates to government governance. Taxes are crucial because it is used to finance social projects. Without taxes, government contributions to the society welfare would be impossible. Taxes go to funding public services such as medical services, educational services, health and social security and others.

Tax revenue generally relates to a government actions to collect outstanding tax obligations from the society. Taxpayers' negative perception of the use of tax revenue by government has been identified as one of the major factors that influence not maximial tax revenue. Based on research by Adedoyin and Adenkami, (2016), whenever tax revenue is not properly utilized for the benefit of the society, it creates distrust of tax authority by taxpayers, and will increase the number of tax evaders.

According to Ono and Uchida (2018), countries that depend on non-tax revenue for their developmental activities faced a lot of trouble and debt become eminent to meet government expenditures as a sources of raising the needed revenue to increasing development activities in the economy, and the accumulation of debts for a long time always leads to budget deficit. Kiminyei (2018) stated that budget deficit may further aggravate and increase the problem in the economy, especially in terms of rising debt interest rate, high poverty level, high exchange rate, inflation, economic depression and fiscal crisis.

The correlation between tax amnesties and tax revenues has been empirically examined, but much less is known about the real effects of tax amnesties to tax revenues. Tax evaders has

invariably been a problem in all countries. This tax evaders has usually been explicitly exist, where there was lack of voluntary compliance, where tax administration was extremely weak, and where public distrust toward government institutions was very high. With low tax compliances and low tax revenues, it is not surprising that have been considered to be a potential solution offered by tax amnesties that can address the problem of tax evaders. The willingness to conform with tax payments is determined by several factors including demography, attitudes and perceptions, non-compliance opportunity, also tax structure. The huge tax revenue does not mean tax authority has success all the compliance requirements, so that can generate more revenues.

The reason this research uses taxes as a topic research, because taxes have an important role in building democracy by making the state responsible to its citizens. A classic theory states that poor governance is correlated with the government's inability to maximize state income from taxes. The government must recognised that income from natural resources cannot sustain the economy in the long term, therefore the government must have an proper plan to fund the economy from income that generated through increased tax compliances and also tax revenues. In the absence of taxes, the government's ability to fulfill its obligations to the society can severely be impaired (Okoye, 2019).

## RESEARCH METODOLOGY

From those explanations above, this research uses both quantitative and qualitative to obtain the precise result,

and the expected result from this research, is a positive relationship between tax amnesty and tax compliances, and also tax revenues, that tax amnesty may improve tax compliance and tax revenue. We therefore formulate the following hypothesis, as follows:

H1. Tax amnesty is expected to positively effect tax compliances.

H2. Tax amnesty is expected to positively effect tax revenues.

Based on the above framework, it can be determined that the independent variable as the effecting variable is tax amnesty, while the dependent variable is tax compliance and tax revenue. In analyzing the effect of tax amnesty to tax compliance and tax revenue, this research using tax data from financial statements of directorate general of taxes from 2015-2022, because the tax amnety has implemented twice, in 2016-2017 and 2022.

The data used in this research were obtained from the Directorate General of Taxes's annual financial statements from 2015-2022, accessed through the official website of the Directorate General of Taxes.. This research uses quantitative method, using a multiple linear regression analysis and also a comparison of data variables during the research period to examine the relationship between independent and dependent variables. For quantitative method, data analysis is conducted using statistical software SPSS to examine the significance of the effect of tax amnesty on tax compliance and tax revenue, while for comparison method this research using data from annual financial statements of Directorate

General of Taxes. The regression model used is formulated as follows:

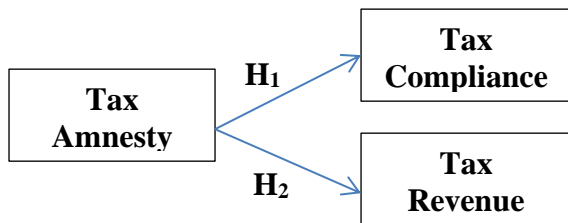
$$TC = \alpha + \beta_1 TA_1 + e \dots\dots\dots(1)$$

$$TR = \alpha + \beta_1 TA_1 + e \dots\dots\dots(2)$$

TC = Tax Compliance  
 TR = Tax Revenue  
 TA = Tax Amnesty

$\alpha$  = konstanta  
 $\beta_1$  = koefisien regresi  
 e = error term

Based on the hypothesis formula above, the relationship between the variables used in this research can be described in the framework as follows:



**Figure 1. Framework**

**RESULT AND DISCUSSION**

Based on tax revenue data for 2015-2022, it was found that the increase in tax revenue during the 1st period of the 2016-2017 tax amnesty program was under 5%, while in the 2nd period of 2022 tax amnesty, the increase in tax revenue was 31.44%, but this increase was caused by a significant decline during the covid-19 pandemic and also tax revenue from the 1st tax amnesty period, see table 1 below:

**Table 1. Tax Revenue for the period of 2015-2022**

Period	Tax Revenue (in trillion rupiahs)	Increase/Decrease (in trillion rupiahs)	Increase/Decrease (in percentage)
2015	1.240,42		
2016	1.284,97	44,55	3,59%
2017	1.343,53	58,56	4,56%
2018	1.518,79	175,26	13,04%
2019	1.546,14	27,35	1,80%
2020	1.285,14	-261,00	-16,88%
2021	1.547,84	262,70	20,44%
2022	2.034,54	486,70	31,44%

The tax ratio during the 1st period of tax amnesty 2016-2017 decreased by almost 1%, when compared to the tax ratio in 2015, while during the 2nd period of tax amnesty in 2022, there was an increase of 1.27% compared to the tax ratio in 2021, but this was influenced by a decrease in the tax ratio of 1.43% during the covid-19 pandemic, see table 2 below:

**Table 2. Tax Ratio for the period of 2015-2022**

Period	Tax Revenue (in trillion rupiahs)	Gross Domestic Product (GDP) (in trillion rupiahs)	Tax Ratio (in percentage)
2015	1.240,42	11.526,33	10,76%
2016	1.284,97	12.406,77	10,36%
2017	1.343,53	13.588,80	9,89%
2018	1.518,79	14.837,40	10,24%
2019	1.546,14	15.833,94	9,76%
2020	1.285,14	15.434,15	8,33%
2021	1.547,84	16.970,79	9,12%
2022	2.034,54	19.588,45	10,39%

The percentage or ratio of increase in tax revenue with the tax amnesty, during the two implementation periods, 2016-2017 and 2022, was only 9.19% and 4.75%, or it can be concluded that the results of the tax amnesty did not have a significant effect in increasing state tax revenue, see the table 3 below:

**Table 3. Tax Revenue from Tax Amnesty in 2017 and 2022**

Period	Tax Revenue (in trillion rupiahs)	Tax Amnesty (in trillion rupiahs)	Ratio of Tax Amnesty Revenues (in percentage)
2017	1.240,42	114	9,19%
2022	1.284,97	61	4,75%

Based on table 4, it was found that the level of compliance in terms of numbers decreased during the 1st period of the tax amnesty, by approximately 200 thousand taxpayers, although in terms of ratio there was an increase of more than 10%, due to a significant decrease in the number of registered taxpayers of approximately 3.5 million people, whereas during the 2nd period of the tax amnesty in 2022 there was an increase in the level of compliance in terms of a ratio of 2.73%, see table 4 below:

**Table 4. Tax Compliance for the period of 2015-2022**

Period	Number of Registered Taxpayer	Number of Tax Compliance	Ratio Tax Compliances (in percentage)
2015	18.159.840	10.972.950	60,42%
2016	20.165.718	12.249.793	60,75%
2017	16.598.887	12.047.969	72,58%
2018	17.653.046	12.551.444	71,10%
2019	18.334.683	13.394.502	73,06%
2020	19.006.794	14.755.255	77,63%
2021	19.002.585	15.976.387	84,07%
2022	19.075.197	16.556.759	86,80%

For the quantitative analysis using descriptive statistical to examining the entire total sample used, the results show that the average of tax amnesty for two period is 87.5000 trillion, while examining for tax revenue, obtained the average result is 147517.1250, and the test average results for the tax compliance is 13563132.3750, see Table 5 below:

**Table 5. Descriptive Statistic Test**

Statistics	Tax Amnesty	Tax Revenue	Tax Compliance
Taxes Mean	87.5000	147517.1250	0.00001358

Std Deviation	37.47666	25907.50757	0.000002018
Minimum	61.00	124042.00	0.000011
Maximum	114.00	203454.00	0.000017

Description: TA = Tax Amnesty, TR = Tax Revenue, TC = Tax Compliance.

Meanwhile the data seen in table 6 below, it shown that there is positive, but has no significant correlation at  $\alpha = 5\%$  between tax amnesty to tax compliance, this is indicated by the Pearson r value of 0.073. Based on the results of the analysis using Sig (2-tailed), it can also be concluded that tax amnesty has no impact to improving tax compliance, which is indicated by Sig. (2-tailed) of 0.864, and for the correlation between tax amnesty to tax revenue, it can also be concluded that there is positive, but has no significant correlation, this is shown by the Pearson r value of 0.246 and Sig. (2-tailed) is 0.558, it is mean that tax amnesty can not improving tax revenue, and also can not increase the awarennes of taxpayers to comply their obligations. This indicates that the tax amnesty program is not good solution in improving the taxpayers compliance and tax revenue.

**Table. 6 Pearson Coefficient Correlation Test**

	Tax Amnesty	Tax Revenue	Tax Compliance
Tax Amnesty	1.000		
		(0.246) (0.558)	
Tax Revenue		1.000	0.723
Sig. (2-tailed)			(0.042)
Tax Compliance	0.073		1.000
Sig. (2-tailed)	(0.864)		

Significant correlation at the  $\alpha = 5\%$  (2-tailed)  
 Number in parentheses indicates *p-value*

From the results of that conducted for the type of partial significance testing (t-test and f-test) to examines the effect of the tax amnesty to tax compliance and tax revenue, using linear regression contained in table 7,

it can be concluded that based on the results of the t-test of TA-TC at  $\alpha = 5\%$ , this can be seen from the insignificant probability for tax amnesty of 0.558 which is higher than 0.05 or in other words tax amnesty has no effect to increasing the tax compliance. Meanwhile in table 8 it can be seen that for the t-test and f-test on tax revenue as a dependant variabel for tax amnesty the same result is obtained, there has no correlation at  $\alpha = 5\%$ . This can be seen from the significance probability of the two variables is 0.864, which is higher than 0.005, in other words, the revenue obtained from tax amnesty does not have an impact to increasing tax revenues.

**Table.7 Linear Regression of Tax Amnesty-Tax Compliance**

	Expect ed Sign	Unstandardized Coefficient B	t	Sig.
(Constant)		1442.730	13.209	< 0.001
Tax Amnesty	-	-11521739.130	0.621	0.558
Adjusted R-squared	-0.096			
F-statistic	0.039			

Tax Compliance; Tax Amnesty;  
significant at the  $\alpha = 5\%$

**Table. 8 Linear Regression of Tax Amnesty-Tax Revenue**

	Expect ed Sign	Unstandardized Coefficient B	t	Sig.
(Constant)		1.354E-5	15.886	< 0.001
Tax Amnesty	-	3.341E-9	0.179	0.864
Adjusted R-squared	-0.160			
F-statistic	0.032			

Tax Amnesty; Tax Compliance;  
significant at the  $\alpha = 5\%$

The results of this research provide the different results as some of the previous

research for the relationship between tax amnesty on tax compliance and tax revenue, that tax amnesty will have a significant effect in improving the tax compliance, this can be illustrated through the increasing number of the taxpayers, and also the increasing the tax revenue. Other result of this research show that there is positive, but not significant correlation between tax amnesty in improving tax compliance and tax revenue, it can be concluded that this research not meet the expectation, that there is relationship between tax amnesty in improving the tax compliance, which is indicated by significant increasing of taxpayers compliance, and improving tax revenue, which is indicated by an increase of government revenue from taxes.

The results of the research to examine the effect of tax amnesty to tax compliance and tax revenue, the conclusion obtained is the government must have the ability to increasing tax compliance and tax revenue, in appropriate method. However, from the research results, it is also concluded that there is correlation between tax compliance and tax revenue, but not significant, or in other words, the increasing of tax compliance may be able to increasing the tax revenue.

## CONCLUSION

Based on this research, found that examining the effect of tax amensty to tax compliance and tax revenue, using quantitative methods could not describe the relationship between the variables examined, or it can be concluded that tax amnesty could not improving the taxpayer compliance and tax revenue at all, this is also shown by the statistic result of this research, that tax amnesty is negatively uncorrelated, and has not effect to improving tax compliance and tax revenue, either using quantitative and



qualitative method. The first findings revealed that the tax amnesty has a negative and has no correlation to tax compliance. This means that the tax amnesty can not improving tax compliance levels. The other finding also indicates the same thing, that the tax amnesty has a negative and has no correlation to tax revenue. This means that the tax amnesty also can not improve the level of tax revenue. The results of this research can inform governments that tax amnesty can not increase tax compliance and tax revenue. In addition, according to this research also conclude that if the activities done by the government are fair to the society, then this can improving the compliance of taxpayers, or it means that taxpayer decision depends on their judgments about the policies made by the government and tax authorities.

The results of this research are not match with the expected results, but may be this result not same with other previous research in same topics, the discrepancies caused by the variables that used and also internal or external factors in the implementation of tax amnesty program, such as macroeconomic situations, the efficiency of the tax systems structure, and the effectiveness of law enforcement. In addition, there are limitations in the this research, because there is other factors as stated by previous researchers that the results obtained do not apply generally, due to the influence of several factors such as the strength of law enforcement, the number of taxpayers and also the policy of tax authority in collecting taxes, for those reasons the government must also calculate factors such as the amount of tax rates that charged and the ability of taxpayers to pay their tax obligations. The previous results of the analysis of the effect of tax amnesty

to tax compliance and tax revenue, shown that tax amnesty has no effect on improving tax compliance and tax revenue.

## SUGGESTION

Following the results of this research, I recommend that before using a tax amnesty program, governments should addressed several alternatives to increasing the taxpayers awareness to comply their tax obligations, such as introducing various forms of tax payment installment with strict criteria and also time limited, strengthening the legal for tax administration and procedures, a simplification of the tax system and a reduction in tax rates.

Recommendations for further research should use several things that can be used as input, such as increasing research on taxation by increasing the number of variables researched, and also carrying out variations in the research by conducting more in-depth examining, for example the effect of tax revenue on increasing community welfare, so that the research results can be more generalized and better results will be obtained.

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