

# Comparison Between Tax Amnesty, The Voluntary Disclosure Program and The Proposed 2025 Tax Amnesty: An Analysis of Legal Certainty and Tax Compliance in Indonesia

Anwar Saleh Hasibuan<sup>1</sup>, Nurainun<sup>2</sup>, Lidiya Putri<sup>3</sup>, Reza Azurma<sup>4</sup>

<sup>1,2,3,4</sup>Universitas Persada Bunda Indonesia, Indonesia;

\* Correspondence e-mail; [anwarhasibuan1982@gmail.com](mailto:anwarhasibuan1982@gmail.com), [nurainun262@gmail.com](mailto:nurainun262@gmail.com),  
[lidiyaputri498@gmail.com](mailto:lidiyaputri498@gmail.com), [mrsrezaazurma93@gmail.com](mailto:mrsrezaazurma93@gmail.com)

## Article history

Submitted: 2026/02/01; Revised: 2026/03/11; Accepted: 2026/05/03

## Abstract

Taxation is the primary source of state revenue with a strategic role in financing national development. To enhance compliance and broaden the tax base, Indonesia has implemented a Tax Amnesty policy under Law Number 11 of 2016 and a Voluntary Disclosure Program based on Law Number 7 of 2021 concerning Harmonization of Tax Regulations. However, the emergence of discourse on a third round of Tax Amnesty included in the 2025 Priority National Legislative Program raises serious debates regarding the principles of legal certainty, tax justice, and moral hazard risks. This study aims to analyze and compare the legal arrangements, policy designs, and juridical implications of the 2016 Tax Amnesty, 2022 Voluntary Disclosure Program, and the 2025 Tax Amnesty discourse. The research method used is normative legal research with statutory and comparative approaches. The results indicate an evolution of policies from an extraordinary measure towards a transitional compliance instrument linked to the implementation of the Core Tax Administration System. However, the repetition of amnesty policies potentially undermines long-term legal certainty and tax compliance if not balanced with consistent law enforcement.

## Keywords

Tax Amnesty, Voluntary Disclosure Program, Tax Compliance, Core Tax System, Legal Certainty.



© 2026 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution 4.0 International (CC BY SA) license, <https://creativecommons.org/licenses/by-sa/4.0/>.

## INTRODUCTION

Taxes constitute the primary source of state revenue and play a strategic role in sustaining national development, including financing infrastructure, public services, and social welfare programs (Ministry of Finance of the Republic of Indonesia, 2024). In Indonesia's public finance system, taxes function not only as a fiscal instrument for revenue collection but also as a tool for economic redistribution and macroeconomic stabilization. As the need for state financing increases, reliance

on tax revenues in the State Budget has continued to grow from year to year. This dependence on taxes as the backbone of the State Budget is also reflected in global practices, as highlighted in various international reports (OECD, 2023). Nevertheless, despite their increasingly significant contribution, taxpayer compliance remains a structural issue that has not been fully resolved.

The issue of tax compliance in Indonesia is not only related to low reporting rates but also involves the accuracy and completeness of asset and income disclosures by taxpayers. Phenomena such as underreporting, non-reporting, tax avoidance, and tax evasion indicate a gap between the potential tax revenue and the actual revenue collected by the state. This condition is further exacerbated by limited data, suboptimal integration of tax administration systems, and a low perceived risk of tax law enforcement. As a result, efforts to create a fair, effective, and sustainable tax system face complex challenges. In response to these challenges, the Indonesian government implemented an extraordinary policy through the Tax Amnesty program in 2016. This policy had a strong legal foundation through specific regulations functioning as *lex specialis* (Law Number 11 of 2016 concerning Tax Amnesty). It was expected to provide a “shock therapy” effect by encouraging taxpayers to disclose previously unreported assets, while also increasing short-term state revenue through redemption payments. Additionally, the Tax Amnesty aimed to expand the tax database and promote the repatriation of assets held abroad into the domestic economic system. From a fiscal perspective, this policy generated significant results, both in terms of asset declarations and state revenue.

However, these short-term successes did not automatically guarantee sustainable tax compliance. In practice, the 2016 Tax Amnesty drew criticism, particularly regarding potential unfairness toward compliant taxpayers and the weak deterrent effect on non-compliant behavior. Over time, indications emerged that some taxpayers still did not fully comply with their tax obligations, even after being granted amnesty. This suggests that tax amnesty policies have not fully succeeded in structurally changing compliance behavior. As a response, the government introduced the Voluntary Disclosure Program in 2022 under the framework of the Law on Harmonization of Tax Regulations. This reform approach also reflects theoretical foundations from (Law Number 7 of 2021 concerning the Harmonization of Tax Regulations). Unlike the 2016 Tax Amnesty, which was broad and highly incentivized, the Voluntary Disclosure Program was designed as a more structured, selective, and integrated instrument within the national tax system. The program aimed to provide additional opportunities for taxpayers to disclose previously

unreported obligations while strengthening the tax database ahead of more modern tax administration systems. Nevertheless, the Voluntary Disclosure Program also raised questions regarding fiscal policy consistency and the signals sent by the government regarding compliance behavior.

Entering 2025, Indonesia's tax policy dynamics continue to evolve with the inclusion of a draft amendment to the Tax Amnesty Law in the National Legislative Program Priority by the House of Representatives. The discourse on a potential third Tax Amnesty (Tax Amnesty 2025) has sparked more complex debates, not only in terms of fiscal effectiveness but also from legal and fairness perspectives. On one hand, the policy is seen as a strategic step for data cleansing ahead of the full implementation of the Core Tax Administration System (CTAS), which is based on digital and analytical capabilities. On the other hand, the repeated implementation of tax amnesty policies within a relatively short period risks creating legal uncertainty and undermining fairness in the tax system. Furthermore, repeated tax amnesty policies may create moral hazard among taxpayers. Taxpayers may be encouraged to delay or even avoid their tax obligations in anticipation of similar amnesty policies in the future. This condition not only weakens the effectiveness of tax law enforcement but also risks eroding public trust in tax authorities. In the long term, it may hinder the development of voluntary compliance, which is the primary goal of modern tax administration.

Based on the above discussion, it is important to conduct a comprehensive analysis of the differences and developments of the 2016 Tax Amnesty, the 2022 Voluntary Disclosure Program, and the proposed 2025 Tax Amnesty. This analysis should not only focus on normative aspects and policy design but also examine legal implications and their impact on legal certainty, tax fairness, and long-term taxpayer compliance. Therefore, this study is expected to contribute academically while also providing practical recommendations for the formulation of more consistent, fair, and sustainable tax policies in Indonesia.

## **METHODS**

This research is a normative legal study that focuses on the analysis of legal norms as embodied in statutory regulations, legal doctrines, as well as relevant decisions or policies. The approaches used in this study are the statutory approach and the comparative approach. The statutory approach is conducted by examining various regulations that form the basis of tax amnesty policies in Indonesia, while the comparative approach is used to compare the characteristics, policy designs, and

legal implications of the 2016 Tax Amnesty, the 2022 Voluntary Disclosure Program and the proposed 2025 Tax Amnesty.

The legal materials used in this study consist of primary and secondary legal materials. Primary legal materials include Law Number 11 of 2016 concerning Tax Amnesty, Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, as well as official documents related to the 2025 National Legislative Program and the initial academic draft of the Tax Amnesty Bill. In addition, policy documents such as the tax transformation blueprint and official government reports are also utilized to better understand the broader policy context.

Secondary legal materials include academic literature such as tax law textbooks, scientific journal articles, previous research findings, as well as reports from relevant national and international institutions related to tax compliance and tax amnesty policies. These secondary materials serve to provide a theoretical foundation as well as a critical perspective in analyzing the applicable legal norms. The technique for collecting legal materials is conducted through library research, by systematically tracing relevant legal sources. Furthermore, data analysis is carried out using a qualitative-descriptive method, namely by describing, interpreting, and comparing existing legal provisions and policies to address the research problems. This analysis is also complemented by a conceptual approach to examine the relationship between legal norms and theories of tax compliance, deterrence theory, and the concept of moral hazard.

## **FINDINGS AND DISCUSSION**

### **Legal Regulation of the 2016 Tax Amnesty in Indonesia**

The 2016 Tax Amnesty was an extraordinary tax forgiveness policy established under Law Number 11 of 2016 concerning Tax Amnesty. This policy granted the elimination of outstanding tax liabilities along with administrative and criminal sanctions in the field of taxation, provided that taxpayers disclosed all previously unreported assets and paid a redemption fee in accordance with the stipulated rates. Normatively, the 2016 Tax Amnesty was designed as a one-time policy aimed at expanding the tax base, increasing short-term state revenue, and encouraging the repatriation of assets held abroad into the domestic economic system. The scope of its objects covered all assets acquired up to the end of 2015 that had not been reported in the Annual Tax Return.

From an implementation perspective, this policy demonstrated highly significant achievements. The 2016 Tax Amnesty successfully attracted the participation of approximately 956,793 taxpayers, with total asset declarations

reaching IDR 4,854.63 trillion and generating state revenue of IDR 114.02 trillion. These results positioned it as one of the most ambitious and impactful fiscal policies in the history of Indonesia's taxation system. However, despite its fiscal success, several fundamental criticisms emerged. First, the broad grant of immunity, including the elimination of potential criminal sanctions in taxation, raised issues of horizontal equity between compliant and non-compliant taxpayers. Second, the highly permissive nature of the policy potentially weakened the deterrent effect, as it signaled that non-compliance could ultimately be "negotiated" through amnesty policies. Thus, although effective in the short term, the 2016 Tax Amnesty left structural issues in fostering long-term tax compliance.

### **Legal Regulation of the 2022 Voluntary Disclosure Program**

The Voluntary Disclosure Program, regulated under Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, represents both a continuation and a corrective measure to the 2016 Tax Amnesty policy. Unlike its predecessor, the PPS was designed as a more integrated instrument within the tax system and was no longer purely extraordinary in nature. This approach also aligns with modern tax administration practices recommended internationally, including by the OECD (OECD, Tax Administration 2022). The Voluntary Disclosure Program consists of two main schemes: Policy I, which is intended for taxpayers who did not fully utilize the 2016 Tax Amnesty, and Policy II, which covers the disclosure of assets acquired during the period 2016–2020. This distinction reflects the government's effort to close compliance gaps in a more systematic and gradual manner. Empirically, the 2022 Voluntary Disclosure Program was participated in by 247,918 taxpayers, with total asset declarations amounting to IDR 594.82 trillion and contributing approximately IDR 61 trillion in state revenue. The program made a significant contribution to both state revenue and the expansion of the tax base. Compared to the 2016 Tax Amnesty, these figures are smaller in quantitative terms, but they reflect a more selective and targeted policy approach.

From a legal perspective, the Voluntary Disclosure Program demonstrates stricter limitations in terms of legal protection. Not all disclosures are granted full immunity, particularly under Policy II, which emphasizes tax finality without protection from potential audits of past periods. This indicates a shift from a permissive approach toward a more cautious framework that seeks to balance incentives with law enforcement. Nevertheless, the existence of the Voluntary Disclosure Program has also raised concerns regarding policy consistency. As a program introduced only a few years after the 2016 Tax Amnesty, the Voluntary

Disclosure Program may reinforce the perception that the government tends to provide a “second chance,” which could ultimately influence taxpayer compliance behavior.

**Table 1.1 Comparative Analysis of the 2016 Tax Amnesty, the 2022 Voluntary Disclosure Program, and the Proposed 2025 Tax Amnesty**

Aspect	Tax Amnesty 2016	Voluntary Disclosure Program 2022	Proposed Tax Amnesty 2025
Legal Basis	Law No. 11/2016 ( <i>lex specialis</i> )	Law No. 7/2021 (part of the Omnibus Law)	Draft Amendment to Law No. 11/2016 (included in the 2025 National Legislative Program) <sup>4</sup>
Policy Characteristics	Extraordinary, one-off, mass program	Corrective, selective, integrated into the system	Transitional, technical, preparation for a new system <sup>16</sup>
Scope	Assets acquired up to 2015	Policy I: up to 2015; Policy II: 2016–2020	Predicted to cover undisclosed assets, including the post-2020 period
Incentive Rates	Very low (2%–5%), strong repatriation incentives	Moderate (6%–18%), higher rates for offshore assets under Policy II as a disincentive <sup>14</sup>	Predicted to be higher than Voluntary Disclosure Program (progressive penalty principle) to maintain fairness <sup>19</sup>
Legal Protection	Broad tax criminal immunity ( <i>blanket immunity</i> )	Limited (only for Policy I)	Claimed to focus on data protection rather than broad immunity
Moral Hazard Risk	Very high	Moderate	Potentially high, but claimed to be low with consistent post-program law enforcement <sup>16, 20</sup>

Source: Law Number 11 of 2016 concerning Tax Amnesty, Richard & Eric M. Zolt, 2005; Michael Keen, IMF, 2013; Alm, McKee & William Beck, 1990.

Based on Table 1, it can be observed that there are fundamental differences in policy design, scope, and legal implications among the 2016 Tax Amnesty, the 2022 Voluntary Disclosure Program, and the proposed 2025 Tax Amnesty. These differences reflect the evolution of tax amnesty policies in Indonesia, shifting from an extraordinary approach toward a more integrated approach within the taxation system. Tax policy plays an important role in economic development and the distribution of welfare<sup>16</sup>. Richard (Bird & Zolt, 2005). In the context of tax amnesty, the literature shows that such policies provide short-term benefits but pose risks to long-term compliance (Baer & Borgne, 2008).

From the legal basis perspective, the 2016 Tax Amnesty was established through a specific law (*lex specialis*) that provided strong legitimacy for implementing an extraordinary policy. In contrast, the Voluntary Disclosure Program 2022 is no longer a standalone policy but forms part of the Law on Harmonization of Tax Regulations, indicating the integration of amnesty policies into broader tax reform. Meanwhile, the proposed 2025 Tax Amnesty remains at the planning stage within

the National Legislative Program, making it prospective in nature and lacking normative certainty.

In terms of policy characteristics, the 2016 Tax Amnesty was designed as a mass, one-off policy emphasizing a once-in-a-lifetime opportunity for taxpayers. The 2022 Voluntary Disclosure Program reflects a shift toward a more selective and corrective approach, focusing on improving taxpayer compliance that remains suboptimal. Meanwhile, the proposed 2025 Tax Amnesty is positioned as a transitional policy closely linked to the preparation for implementing a digital-based tax administration system, namely the Core Tax Administration System (CTAS). Differences are also evident in the scope of the policies. The 2016 Tax Amnesty covered all assets acquired up to 2015, while the 2022 PPS divided the scope into two periods, namely before and after 2015. This indicates the government's effort to gradually expand the scope of disclosure. The proposed 2025 Tax Amnesty is expected to cover previously undisclosed assets, including those acquired after 2020, potentially serving as a final instrument to complete the tax database before stricter monitoring systems are implemented.

From the perspective of incentive rates, there is a clear trend of increasing rates over time. The 2016 Tax Amnesty offered very low rates to encourage mass participation, while the Voluntary Disclosure Program 2022 applied more moderate rates with differentiation between domestic and offshore assets. The proposed 2025 Tax Amnesty is projected to adopt a progressive penalty approach, with higher rates to reflect the principle of fairness and reduce incentives for repeated non-compliance. The application of progressive rates in tax policy aims to achieve fiscal equity (Keen, IMF, 2013). In terms of legal protection, the 2016 Tax Amnesty granted very broad immunity, including protection from potential tax-related criminal sanctions. In contrast, the Voluntary Disclosure Program 2022 introduced stricter limitations, particularly under Policy II, which does not provide full immunity. The proposed 2025 Tax Amnesty is expected to further limit legal protection, focusing more on administrative aspects and strengthening the tax database rather than broadly eliminating criminal liability. Tax compliance theory also emphasizes the importance of balancing enforcement and incentives (Andreoni, Erard, & Feinstein, 1998).

From the perspective of moral hazard risk, these differences in policy characteristics have significant implications. The 2016 Tax Amnesty carried a very high risk due to large incentives combined with minimal legal consequences. The Voluntary Disclosure Program 2022 reduced this risk through more limited incentives and legal protection. However, the proposed 2025 Tax Amnesty may

again increase moral hazard risk if it is not accompanied by consistent and credible law enforcement after the program ends. Studies indicate that repeated amnesty policies may weaken deterrence effects (Alm, McKee, & Beck, 1990).

Furthermore, the phenomenon of tax avoidance cannot be separated from the dynamics of the global economic structure and increasingly complex international financial systems (Cobham, 2005). In this context, strengthening tax administration systems becomes a crucial factor in improving compliance. The World Bank emphasizes the importance of strengthening administrative systems to enhance tax compliance (World Bank, 2019). In line with this, the cooperative compliance approach has also become a trend in modern tax administration (OECD, 2026). Thus, the table illustrates that tax amnesty policies in Indonesia have shifted from a permissive approach toward a more restrictive and systemic approach. However, the repetition of such policies within relatively short intervals continues to create a dilemma between short-term fiscal needs and the sustainability of long-term tax compliance. Therefore, the effectiveness of future policies will largely depend on the government's consistency in balancing incentives, fairness, and law enforcement.

#### **Dynamics of 2025 and Its Linkage with the Core Tax Administration System (CTAS)**

The discourse on the 2025 Tax Amnesty cannot be separated from the broader agenda of digital transformation in Indonesia's tax administration, particularly through the implementation of the Core Tax Administration System (CTAS) by the Directorate General of Taxes. Digital transformation through CTAS represents a strategic step in Indonesia's tax reform (Directorate General of Taxes, Republic of Indonesia, 2023). CTAS is an integrated tax administration system based on information technology, designed to optimize tax data management, improve service efficiency, and strengthen supervision and law enforcement functions. The system relies on big data utilization, advanced analytics, and inter-agency integration to create a more accurate, comprehensive, and real-time tax database.

In this context, CTAS functions not only as an administrative tool but also as a strategic instrument to transform the paradigm of tax supervision from a manual and reactive approach into an automated and risk-based compliance system. With enhanced analytical capabilities, the system enables tax authorities to detect data discrepancies, transaction anomalies, and potential taxpayer non-compliance more quickly and precisely. This directly increases the probability of detection, which, from the perspective of deterrence theory, is a key factor in encouraging compliance.

This reform is also supported by international institutions such as the IMF in strengthening tax administration (IMF, 2022).

In line with this, the proposed 2025 Tax Amnesty is often positioned as part of a transitional strategy toward the full implementation of CTAS. This policy is commonly understood as a data cleansing measure, namely an effort to “clean” and refine the tax database before stricter monitoring systems are fully enforced. The underlying logic is to provide a final opportunity for taxpayers to voluntarily disclose all assets and tax obligations before economic activities become more transparently traceable through an integrated digital system. Thus, the initial data entering CTAS is expected to be more valid and serve as a strong foundation for the future tax system.

However, this approach is not without criticism. First, the effectiveness of data cleansing through an amnesty policy depends heavily on taxpayer participation. If participation is low or does not include high-risk taxpayers, the resulting data quality will remain suboptimal. Second, using amnesty as a transitional tool may create the perception that the government still relies on incentive-based approaches rather than law enforcement, potentially weakening the credibility of the tax system in the long term. Moreover, there are normative concerns regarding policy consistency. If CTAS is designed to enhance detection capabilities and strengthen law enforcement, then theoretically the need for amnesty policies should decrease. However, the emergence of the 2025 Tax Amnesty discourse reflects a policy paradox, where stronger monitoring systems are accompanied by the continued provision of amnesty incentives. This situation may lead to policy ambiguity for taxpayers.

Furthermore, the success of CTAS as a modern supervisory system also depends on non-technical factors such as human resource quality, institutional integrity, and inter-agency coordination. Without these supporting elements, the technological advantages of CTAS may not be fully utilized. Therefore, the 2025 Tax Amnesty should not be viewed as a primary solution, but rather as a complementary instrument in the broader process of tax system transformation. Thus, the relationship between the proposed 2025 Tax Amnesty and the implementation of CTAS is both strategic and problematic. On one hand, it can serve as a transitional step to improve tax data quality. On the other hand, if not carefully designed and followed by consistent law enforcement after CTAS implementation, it risks repeating previous policy patterns that prioritize short-term solutions over sustainable structural reform.

### **Implications for Legal Certainty, Fairness, and Long-Term Compliance**

The repetition of tax amnesty policies within a relatively short period from the 2016 Tax Amnesty, the 2022 Voluntary Disclosure Program to the proposed 2025 Tax Amnesty creates complex and multidimensional implications for Indonesia's tax system. These implications extend beyond fiscal aspects and touch upon fundamental dimensions of tax law, namely legal certainty, fairness, and the sustainability of long-term taxpayer compliance. Modern regulatory approaches emphasize the importance of responsive regulation in improving compliance (Braithwaite, 2007).

First, from the perspective of legal certainty (*rechtzekerheid*), repeated amnesty policies may create normative uncertainty within the tax system. The principle of legal certainty requires that legal norms be clear, consistent, and predictable. Initially, the 2016 Tax Amnesty was designed as a one off extraordinary policy. However, with the emergence of Voluntary Disclosure Program 2022 and the proposed 2025 Tax Amnesty, this "once in a lifetime" characteristic has been diluted. This raises fundamental questions regarding when tax obligations can truly be considered final and no longer negotiable through amnesty policies.

This uncertainty affects not only taxpayers but also the credibility of the legal system as a whole. When extraordinary policies become recurring, the boundary between general norms and exceptions becomes blurred. In the long term, this may reduce trust in policy consistency and create broader interpretative space for taxpayers in determining their compliance behavior. In other words, legal uncertainty is not merely normative but also directly influences economic behavior. Furthermore, the relationship between taxpayers and the state can be understood as a psychological contract (Feld & Frey, 2007).

Second, from the perspective of tax fairness, particularly horizontal equity, repeated amnesty policies may create unequal treatment among taxpayers. The principle of horizontal equity requires that taxpayers with the same economic capacity bear the same tax burden. However, in practice, non-compliant taxpayers receive incentives such as lower rates and penalty waivers, while compliant taxpayers continue to pay taxes under normal conditions without similar benefits. This situation may create a strong perception of unfairness among compliant taxpayers. Feelings of being disadvantaged or "cheated" may erode trust in tax authorities and the overall legitimacy of the tax system. In this context, tax amnesty policies must be carefully designed to avoid undermining public trust (Lederman, 2010). From a tax compliance theory perspective, trust is a key factor in encouraging

voluntary compliance. When trust is disrupted, voluntary compliance may shift toward enforced compliance or even decline significantly.

Moreover, this perceived injustice may generate broader social effects, where non-compliant behavior becomes more socially acceptable. If taxpayers observe that non-compliance is not strictly penalized and may even yield benefits through amnesty, the social norms supporting compliance may weaken. Economic and behavioral factors have also been shown to significantly influence taxpayer compliance (Ritsema, Thomas, & Ferrier, 2003). Third, from a long term compliance perspective, repeated amnesty policies may weaken the effectiveness of deterrence theory within the tax system. Deterrence theory suggests that compliance is influenced by the perceived probability of detection and the severity of sanctions. However, if amnesty policies are repeatedly implemented, perceptions of risk and sanctions may lose credibility. Taxpayers may assume that current violations can be resolved in the future through similar policies at relatively low cost.

Under such conditions, a “wait and see” behavior may emerge, where taxpayers deliberately delay or avoid tax obligations in anticipation of future amnesty programs. This behavior directly contradicts the objectives of modern tax systems, which emphasize timely compliance and honest reporting. Recent studies indicate that compliance motivation is influenced by a combination of economic and social factors (Alm, 2019). Furthermore, repeated amnesty policies may create policy dependency, where governments indirectly rely on amnesty instruments to boost short term revenue. This dependency may hinder more fundamental structural reforms, such as strengthening supervisory systems, improving data quality, and enhancing tax administration.

Thus, the implications of repeated tax amnesty policies cannot be viewed simply as a trade off between short-term revenue and long-term compliance. Instead, these policies have systemic effects that influence incentive structures, perceptions of fairness, and the credibility of law enforcement within the tax system. Therefore, the success of future policies will largely depend on the government’s ability to restore balance between legal certainty, fairness, and consistent law enforcement. Without such efforts, tax amnesty policies risk becoming short-term solutions that ultimately deepen compliance problems in the long run.

## **CONCLUSION**

Based on the results of the analysis of the 2016 Tax Amnesty, the 2022 Voluntary Disclosure Program, and the proposed 2025 Tax Amnesty, it can be concluded that tax amnesty policies in Indonesia have undergone significant

evolution in terms of normative design, policy approach, and legal implications. The 2016 Tax Amnesty emerged as an extraordinary policy characterized by a mass approach, very low rates, and broad legal immunity, aimed at creating a shock effect to expand the tax base and rapidly increase state revenue. While this policy proved effective in the short term, it left fundamental issues related to fairness and the sustainability of compliance.

The 2022 Voluntary Disclosure Program reflects a paradigm shift toward a more structured, selective, and integrated approach within the national tax system. By limiting the scope of legal protection and applying more rational rate differentiation, the program seeks to balance incentives with strengthened law enforcement. Nevertheless, its existence as a continuation of the Tax Amnesty within a relatively short period raises questions regarding the consistency of fiscal policy and the signals conveyed to taxpayers.

Meanwhile, the proposed 2025 Tax Amnesty demonstrates a new tendency, namely the use of amnesty as a transitional instrument to support digital tax transformation through the implementation of the Core Tax Administration System (CTAS). In this context, tax amnesty is no longer solely oriented toward increasing state revenue but also serves as a data-cleansing effort to improve the quality of the tax database before stricter monitoring systems are enforced. However, this approach presents a policy paradox, as the strengthening of supervisory systems is accompanied by the provision of amnesty incentives.

This study finds that the repetition of tax amnesty policies within a relatively short interval has significant implications for three fundamental aspects of the tax system. First, from the perspective of legal certainty, such repetition weakens the principle of *rechtzekerheid*, as it blurs the nature of policies that are supposed to be extraordinary and non-recurring. Second, from the perspective of tax fairness, particularly horizontal equity, repeated amnesty policies may create unequal treatment between compliant and non-compliant taxpayers, ultimately eroding trust in the tax system. Third, from the perspective of long-term compliance, repeated amnesty policies risk weakening the deterrent effect and encouraging moral hazard behavior, where taxpayers tend to delay compliance in anticipation of similar policies in the future.

Thus, it can be emphasized that although tax amnesty policies are effective in increasing state revenue in the short term, their repeated implementation without consistent and credible law enforcement may undermine the foundations of the tax system in the long run. Therefore, the success of future policies will largely depend

on the government's ability to maintain a balance between fiscal incentives, legal fairness, and consistent law enforcement.

## REFERENCES

- Alm, J. (2013). Tax compliance and administration. Dalam Handbook of Public Economics (Vol. 4). [https://doi.org/10.1016/S1573-4420\(13\)04005-6](https://doi.org/10.1016/S1573-4420(13)04005-6)
- Alm, J. (2019). What motivates tax compliance? *Journal of Economic Surveys*. <https://doi.org/10.1111/joes.12272>
- Alm, J., McKee, M., & Beck, W. (1990). Amazing grace: Tax amnesties and compliance. *National Tax Journal*. <https://doi.org/10.1086/NTJ41788752>
- Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of Public Economics*. [https://doi.org/10.1016/0047-2727\(72\)90010-2](https://doi.org/10.1016/0047-2727(72)90010-2)
- Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax compliance. *Journal of Economic Literature*. <https://doi.org/10.1257/jel.36.2.818>
- Baer, K., & Le Borgne, E. (2008). Tax amnesties: Theory, trends, and some alternatives. IMF Working Paper. <https://doi.org/10.5089/9781451870787.001>
- Becker, G. S. (1968). Crime and punishment: An economic approach. *Journal of Political Economy*. <https://doi.org/10.1086/259394>
- Bird, R. M., & Zolt, E. M. (2005). Taxation and development. *World Bank Research Observer*. <https://doi.org/10.1093/wbro/lki014>
- Braithwaite, V. (2007). Responsive regulation and taxation. *Law & Policy*. <https://doi.org/10.1111/j.1467-9930.2007.00246.x>
- Cobham, A. (2005). Tax evasion, tax avoidance and development finance. WIDER Working Paper.
- Direktorat Jenderal Pajak. (2023). Blueprint Core Tax Administration System (CTAS).
- Direktorat Jenderal Pajak. (2024). Laporan Kinerja DJP 2023. Kementerian Keuangan RI.
- DPR RI. (2024). Program Legislasi Nasional (Prolegnas) Prioritas 2025.
- Devos, K. (2014). Factors influencing individual taxpayer compliance behaviour. Springer. <https://doi.org/10.1007/978-94-007-7476-6>
- Feld, L. P., & Frey, B. S. (2007). Tax compliance as the result of a psychological tax contract. *Law & Policy*. <https://doi.org/10.1111/j.1467-9930.2007.00248.x>
- IMF. (2022). Indonesia: Technical assistance report—Tax administration reform. <https://doi.org/10.5089/9781616358747.002>
- Keen, M. (2013). The anatomy of the VAT. IMF. <https://doi.org/10.5089/9781484374337.001>
- Kementerian Keuangan RI. (2023). Laporan hasil program pengungkapan sukarela

2022.

- Kirchler, E. (2007). *The economic psychology of tax behaviour*. Cambridge University Press. <https://doi.org/10.1017/CBO9780511628238>
- Lederman, L. (2010). Tax amnesties and compliance. *Villanova Law Review*.
- Luttmer, E. F. P., & Singhal, M. (2014). Tax morale. *Journal of Economic Perspectives*. <https://doi.org/10.1257/jep.28.4.149>
- OECD. (2016). *Co-operative tax compliance: Building better tax control frameworks*. <https://doi.org/10.1787/9789264253383-en>
- OECD. (2022). *Tax administration 2022: Comparative information on OECD and other advanced economies*. <https://doi.org/10.1787/1e797131-en>
- OECD. (2023). *Revenue statistics 2023: Indonesia*. OECD Publishing. [https://doi.org/10.1787/rev\\_stats-2023-en](https://doi.org/10.1787/rev_stats-2023-en)
- Ritsema, C. M., Thomas, D. W., & Ferrier, G. D. (2003). Economic and behavioral determinants of tax compliance. *Journal of Economic Psychology*. [https://doi.org/10.1016/S0167-4870\(02\)00131-3](https://doi.org/10.1016/S0167-4870(02)00131-3)
- Slemrod, J. (2007). Cheating ourselves: The economics of tax evasion. *Journal of Economic Perspectives*. <https://doi.org/10.1257/jep.21.1.25>
- Torgler, B. (2007). *Tax compliance and tax morale*. Edward Elgar. <https://doi.org/10.4337/9781847207203>
- Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.
- Undang-Undang Nomor 11 Tahun 2016 tentang Pengampunan Pajak.
- World Bank. (2019). *Enhancing tax compliance in developing countries*. <https://doi.org/10.1596/978-1-4648-1402-6>, buat susunan daftar pustaka seperti contoh berikut: Adam, I., Walker, T. R., Bezerra, J. C., & Clayton, A. (2020). Policies to reduce single-use plastic marine pollution in West Africa. *Marine Policy*, 116, 103928.
- Agdal, R., Midtgård, I. H., & Meidell, V. (2019). Can asset-based community development with children and youth enhance the level of participation in health promotion projects? A qualitative meta-synthesis. *International Journal of Environmental Research and Public Health*, 16(19), 3778.