

# Policy Analysis on Tax Amnesty, Tax Compliance, and Tax Audit on Tax Revenue: Bibliometric Analysis

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## ABSTRACT

*Tax is one of the state revenues used to finance the State Expenditure Budget (APBN). This study aims to provide empirical evidence of the effect of implementing tax amnesty, tax compliance, and tax audit policies on tax revenues. The method used in this research is descriptive quantitative method. Data collection uses the help of the Harzing's Publish or Perish program with the keywords used Tax amnesty, Tax Compliance, Tax audit. From the results of the research carried out, then mapping the findings using the VOSviewers application to be taken as a bibliometric analysis tool to visualize the network of authors and keywords. The results of the study show that tax amnesty, tax compliance, and tax audits have an effect on tax revenues. The tax amnesty policy is more effective in increasing tax revenue compared to tax compliance and tax audits.*

*Keywords: Tax Amnesty, Tax Compliance, Tax Audit, and Tax Revenue*

## INTRODUCTION

The development of the national economy has experienced a slowdown in recent years which has resulted in a loss of tax revenues and reduced availability of domestic liquidity, both of which are critical to boosting Indonesia's economic growth (1,2). On the other hand, many assets of the Indonesian population, both liquid and non-liquid, which are outside the boundaries of the Unitary State of the Republic of Indonesia, should be utilized to increase local liquidity which can support national economic development (3,4).

The system change from the official assessment system to a self-assessment system did not have a significant impact on tax compliance. In addition, there is also the fact that even though in Indonesia, the

proportion of tax revenues to the state budget in the last five years from 2011-2015 has shown a significant increase, starting from 61% in 2011 to 73% in 2015, in reality not all tax potential existing ones can be extracted. There are still many taxpayers who do not have awareness of the importance of fulfilling tax obligations both for the state and for themselves. This is evidenced by the realization of tax revenues in 2011-2015 which shows that the 5-year revenue target has never reached its target (5).

In order to achieve the tax revenue target, the government is making various efforts so that revenue can be achieved. One of the efforts made by the government is the tax amnesty. Then the government also promotes a system that emphasizes the activeness of these taxpayers requiring tax compliance. Tax

compliance is urgently needed to optimize tax revenue in Indonesia (6). Income tax revenue can run well if every taxpayer is obedient in carrying out his obligations to pay taxes. Compliance can be realized by submitting a notification letter (SPT) every year in a timely manner.

Based on the data listed in the administration system of the Directorate General of Taxes (DGT) stated that in 2015 there were 30,044,103 registered taxpayers. However, only 18,159,840 taxpayers are required to submit annual PPH returns consisting of 1,184. 816 corporate WP, 2,054,732 non-employee WP OP and 14,920,292 employee WP. The level of compliance for corporate WP, non-employee WP OP and employee WP OP does not reach 100%. Referring to data from the Directorate General of Taxes, the lowest level of compliance is for non-employee WP OP which is 40.75%.

In 2017 Indonesia's tax revenue target is Rp. 1. 450. 939 billion or 84.65% of the total state revenues determined in the 2017 Revised Revenue and Expenditure Budget (APBN-P). The total revenue has increased

by Rp. 165,968.9 billion or experiencing a growth of 12.9% when compared to the realization of tax revenue in 2016. Realization of tax revenue in 2016 amounted to Rp. 1,284,970.1 billion could not meet the target set by the Government in the 2016 Revised State Budget of Rp. 1,539,166.2 billion or in other words only fulfilled 83.48% of the set target (7).

Based on data on tax revenue realization for the 2015-2020 period, tax revenue realization managed to reach a value of more than IDR 1,500 trillion in 2015, which was IDR 1,240.400 trillion. The achievement of tax revenues of more than IDR 1,500 has never happened since Indonesia's independence. In 2020, the realization of tax revenues contracted by -5.4% compared to 2019 as a result of the Covid-19 Pandemic which caused tax revenues to fall to IDR 1,462,600 trillion. Growth in tax revenue from 2015 to 2020 respectively was 8.2%, 3.6%, 4.6%, 13.0%, 1.8% and -5.4%. Broadly speaking, the average tax revenue in that period tends to "drop". The following is a graph of Tax Revenue Realization and its growth during the 2015-2020 period.



**Figure 1: Tax revenue chart 2015-2020**

Source: Kementerian Keuangan RI (2020)

Judging from the description above, it is hoped that Indonesian taxation will have a multiplier effect, which means that when tax revenue is high, the government's wheels will be better and can increase people's economic growth so that the taxpayer's income also increases and can pay taxes because of the availability of facilities and infrastructure that has been provided by the government that can make it easier for each taxpayer to run the economy to increase the taxpayer's income. From the explanation above, the authors will discuss (a) Does tax amnesty affect tax revenue (b) Does tax compliance affect tax revenue (c) Does tax audit affect tax revenue. While the aims of this research are: (a) to test empirically the effect of tax amnesty on tax revenues; (b) To test empirically the effect of the level of tax compliance on tax revenues; (c) To test

empirically the effect of a tax audit (tax audit) on tax revenues.

## METHOD

Initially, a search was performed on the Google Scholar database and the evaluation of the documents obtained was divided into three phases (Fig. 1): (PHASE 1) definition of search criteria to identify records in the Google Scholar database and refinement of the retrieved records (data collection phase); (PHASE 2) documents are exported to VOSviewer software for bibliometric analysis of publication, author, and country (data visualization phase); and (PHASE 3) data analysis to identify the main themes discussed in the research developed on tax amnesty, tax compliance, tax audit, and tax revenue.

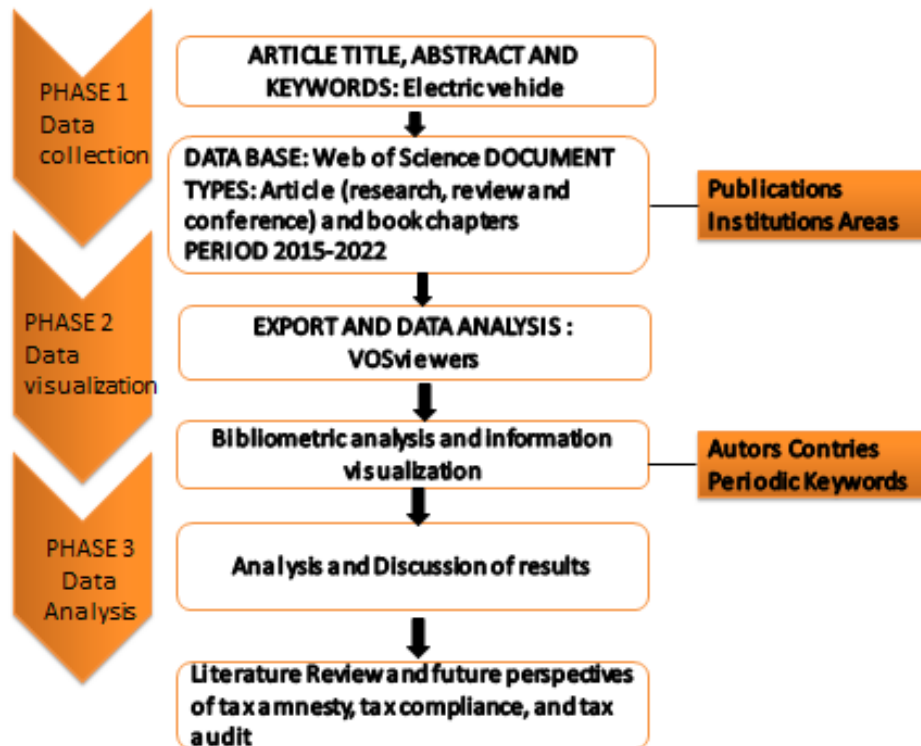


Figure 2: The Phases of the method and the main step as well as the analysis criteria applied to this work

Bibliometrics is an analytical method used to identify scientific trends and systematize research, ensuring the quality of the information and production of the resulting results. The documents in this study were collected from the Google Scholar data platform, which is considered an ideal database for bibliometric analysis which includes information published in indexed journals in several areas of knowledge, one of which is tax compliance. This database has been widely used in bibliometric analysis. The search was carried out on December 10, 2022 by inputting the keywords "tax amnesty, tax compliance, tax audit, and tax revenue". The search period was determined to be between 2015 and 2022, for a

publication-wide analysis. We limit the literature to article, research, conference, and review type documents. The number of publications citing the words "tax amnesty, tax compliance, tax audit, and tax revenue" is 1000. All data collected is exported as a "RIS" file, which contains "Full notes and cited references". This data is used for co-authorship and co-occurrence analysis. Thus, it is possible to generate a network map of authors, countries, and keywords. In addition, from the analysis of citations, a network map of scientific journals is generated.

VOSviewer software is used for construction and visualization of bibliometric networks. The software allows extracting information from publications, such as authorship,

magazine, organization, country, and keywords. Output results are displayed in interlocking circles to see the relationships that exist between the bibliometric data. The distance between two or more circles indicates the strength of the relationship between the terms represented by each. Different term groups are represented by different colors. In addition, circle size correlates with the frequency with which the term occurs. The number of clusters in each network map may change depending on the number of links. In some cases terms are not displayed with labels to avoid overlapping. It should be highlighted that terms which were repetitive or irrelevant for this study were excluded manually. Considering the relationship between the keywords in each cluster, relevant themes are identified and discussed in detail.

## RESULT AND DISCUSSION

The analysis reveals that between 2015 and 2022 there has been a significant decrease in the amount of tax revenue related publications. In 2015 there were 110 publications, in 2016 it decreased to 68 publications, in 2017 there were 102 publications, in 2018 it only increased slightly to 146 publications, in 2019 there was a significant increase to 169 publications, in 2020 it decreased again to 162 publications, in 2021 it experienced decreased to 135 publications and in 2022 has decreased significantly to 102 publications. In fact, in the last 7 years, the number of publications has decreased significantly. This shows that research on tax revenue has decreased from year to year.

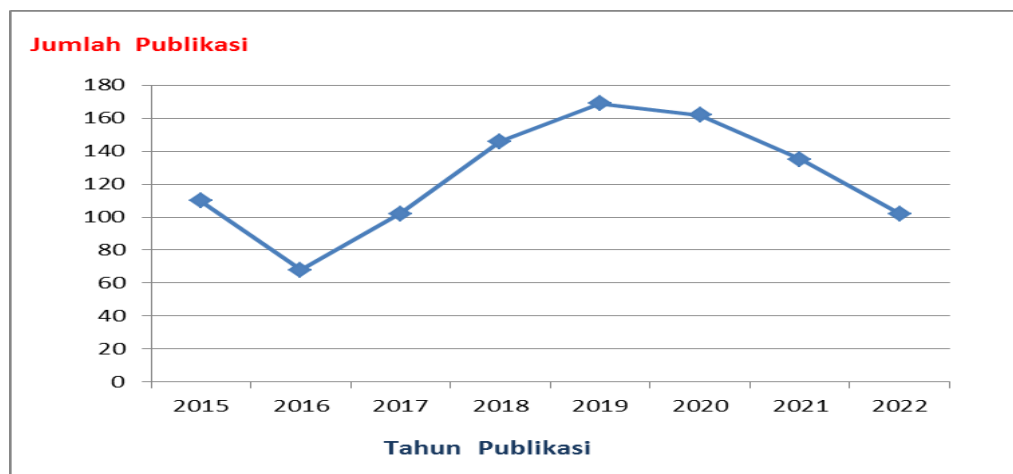


Figure 3: Quantitative distribution of publications in tax revenue studies (2015-2022)

Figure 4 shows the author's analysis, out of a total of 851 authors who have published a tax revenue theme, only 84 (10.13%) have two or

more documents related to their names. The top 14 authors by number of citations and documents are presented in Figure 4. The



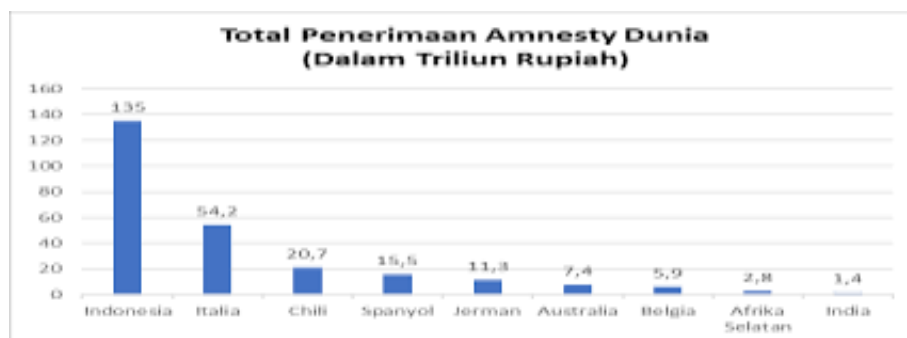


**Table 1: Tax revenue based on tax amnesty policy**

Statement	Tax Amnesty Volume I (2016-2017)	Tax Amnesty Volume II (2022)
PPh	130 T	61,01 T
Declaration	4.813,4 T	558,79 T
Repatriation	146 T	16 T

In 2017 Indonesia's tax revenue target is Rp. 1,450,939 billion or 84.65% of the total state revenue stipulated in the 2017 Revised Revenue and Expenditure Budget (APBN-P). The total revenue has increased by Rp. 165,968.9 billion or experienced a growth of 12.9% when compared to the realization of tax revenue in 2016 (12).

The tax amnesty succeeded in attracting Rp 135 trillion in ransom money. The ransom money is the highest in the world compared to other countries that implement the tax amnesty program. Following are the achievements of tax amnesty in the world: (13).



**Figure 7: World Tax Amnesty Acceptance**

From the data above it can be seen that Indonesia ranks first in tax amnesty revenues in the world because it has reached a value of Rp. 4,000 trillion and when viewed from the ransom amount of Rp. 135 Trillion. This far exceeds countries that have participated in the tax amnesty program such as Italy 64.2 trillion, Chile 20.7 trillion, Spain 15.5 trillion, Germany 11.3 trillion, Australia 7.4 trillion, Belgium 5.9 trillion, South Africa 2.8 trillion, and India 1.4 trillion (14). Based on research the 2016 tax amnesty obtained advantages and benefits, namely increasing

the number of taxpayers who comply with their tax obligations and increasing the amount of tax revenue so that they can contribute to the development of the country (15).

This is in line with research that the realization of total tax revenue has increased from 2014 to 2016. However, this tax amnesty policy has not been sufficient to fulfill the government's goal of achieving the targeted revenue target of Rp. 1,355.2 trillion (16). Without the tax amnesty, the actual



amount of tax revenue collected in 2016 was only Rp. 995,962.31 billion or 73.3%. Thus, the implementation of the tax amnesty policy was very effective in increasing the number of taxpayer compliance due to a very significant increase in the number of individual taxpayers of 472,951 and the number of corporate taxpayers of 140,653.

This view is contrary to tax amnesty in North Sulawesi, precisely in Bitung in the first period of 77.94% and a very significant decrease occurred in the second period of 22.27% or decreased by 55.65%. so it can be said to be ineffective (17).

The level of taxpayer compliance (tax compliance) is an illustration of obedience, submission and compliance and implementing tax provisions. The relationship between the level of taxpayer compliance and income tax revenue can be explained by the theory of legal certainty. This theory says that in order to achieve a good legal system, good relations are also needed between the elements within it so that to achieve a good tax system is by complying with all the regulations that have been set. This is in line with research which states that tax compliance has a significant effect on tax revenue (6,18,19).

The system used to assess taxpayer compliance is to use submission through notification letters (SPT). Notification Letter (SPT) made at the end of each tax period or the end of the tax year. In the tax service, it only conducts research and checks regarding the correctness of notifications, therefore

taxpayers are required to have a deep understanding of the taxation system in order to create a tax-aware society and must fulfill their obligations in taxation. Taxpayer compliance is an absolute requirement for the self-assessment system to be achieved properly (20).

For maximize tax revenue, the Direktorat Jendral Pajak (DJP) also conducts a tax audit (tax audit) to test the correctness of fulfilling tax obligations, if the tax audit is carried out optimally it will have an impact on increasing state revenue from the taxation sector (21). This is in line with research which states that there is a positive relationship between tax audit and tax revenue (22–24). Supported with which states that the tax audit is an effort to anticipate the possibility that there will be fraud by taxpayers who have been entrusted with Self Assessment so that tax regulations can be implemented properly (25).

However, this is contrary to research conducted by where the tax audit has not had an effect on tax revenue at the Lubuk Pakam KPP (26). In line with the research conducted which states that tax audits have not had an effect on tax compliance in Negeria (27).

From the explanation of the three variables above, it can be shown that the tax amnesty, tax compliance, and tax audit programs implemented by the Indonesian government in 2017-2022 have had a positive effect on tax revenues. Where tax amnesty, tax compliance and tax audit simultaneously affect tax revenues. This is supported by

research which states that tax amnesty, tax audit, and tax compliance levels simultaneously have a positive effect on tax revenues for 2016-2017 (28).

## CONCLUSIONS

This study provides an overview of the main themes related to factors influencing tax revenue that have been investigated in recent years. The trend is the continued growth of publications on tax revenue each year, indicating that this theme is gaining increasing interest. Based on the analysis of the most cited keywords, we identify that tax amnesty, tax compliance, and tax audit are among the main themes currently being studied and are related to tax revenues. Researchers focus on optimizing the factors that influence tax revenue so that they can increase state revenue.

Based on the results of the analysis and discussion above, it can be concluded that partially tax amnesty, tax compliance, and tax audits have a positive effect on tax revenues. While simultaneously the implementation of tax amnesty programs, tax audits, and tax compliance levels have a positive effect on tax revenues, but the tax amnesty policy is more effective in increasing tax revenues compared to tax compliance and tax audits. The existence of a tax amnesty tends to make taxpayers comply in paying taxes so that it can also increase tax audits which make taxpayers consider the consequences of non-compliance with

taxpayers so that they can motivate them to pay taxes.

Tax revenue has increased when the government requires people to take part in government programs, namely tax amnesty. Therefore the government needs to conduct direct outreach to the public about the importance of paying taxes. Another effort that can be done by the government is to carry out direct tax audits in order to create a sense of community responsibility to fulfill their obligations.

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