



Evaluation of the Effectiveness of the Policy for the Repatriation of Foreign Assets into the Country in the Voluntary Disclosure Program

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ARTICLE INFORMATION	A B S T R A C T
<p>Received: April 17, 2023 Revised: July 22, 2023 Available online: October 30, 2023</p>	<p>This research will analyze the effectiveness of the policy of repatriating foreign assets into the country in the Voluntary Disclosure Program. Researchers used the 7's framework proposed by McKinsey consultants with the elements of shared values, staff, system, structure, strategy, skills, and style in assessing the effectiveness of asset repatriation. This research aims to determine whether the repatriation of assets in the Voluntary Disclosure Program has been effective and the inhibiting factors in carrying out asset repatriation by the Directorate General of Taxes. This research uses a post-positivist approach with a descriptive research type. Data collection techniques were obtained through literature studies and field studies. Field studies were conducted using in-depth interviews with relevant stakeholders such as the Directorate General of Taxes, Academics, the House of Representatives, and Practitioners. The research results show that the elements of shared values, structure, and style are practical, but the elements of strategy, skills, staff, and systems could be more. There are also obstacles faced by the Directorate General of Taxes, namely policies implemented at the wrong time due to the COVID-19 pandemic, taxpayer assets that are not liquid plus the shadow of a global recession due to the pandemic, programs that are less attractive to taxpayers, lack of legal certainty, regarding the Voluntary Disclosure Program policy, as well as the unstable economic and political conditions in Indonesia due to the pandemic.</p>
<p>KEYWORDS</p> <p>Voluntary Disclosure, Tax Forgiveness, Voluntary Disclosure Program, Repatriation of Assets, Tax Amnesty</p>	
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INTRODUCTION

Tax revenues will have an impact on Indonesia's tax ratio. Tax ratio (Tax Ratio) is a tool to measure the performance of tax revenues in a country. Compared with the tax ratios of countries that are members of the OECD, in 2020, Indonesia's tax ratio will be 10.1%. Indonesia's tax ratio is still below 28 Asian and Pacific countries at 9.1%. Meanwhile, the average tax ratio for countries that are members of the OECD is 33.5% (OECD, 2023).

The achievement of increasing revenue in the tax sector has turned around the level of taxpayer compliance. The level of taxpayer compliance with the submission of PPh SPT in 2022 will decrease by 0.87% compared to 2021 (DATAINDONESIA, 2023), as in the image below. The level of taxpayer compliance is influenced by complicated legal regulations in paying taxes and the low quality of service and taxpayer education, which ultimately weakens taxpayer compliance (Kim & Kim, 2018). This phenomenon shows that the Indonesian government needs to increase the tax ratio through tax intensification and extensification (Sayidah & Assagaf, 2019).

Tax revenues that have exceeded the target of 114% are an extraordinary achievement. However, if we compare tax revenues with the level of taxpayer compliance in reporting their obligations, the data shows the opposite because the level of compliance in 2022 will decrease. Taxpayer compliance is often associated with resistance by taxpayers. Both active resistance and passive resistance. However, as we all know, in Indonesia, taxpayers still actively resist using tax avoidance or tax evasion.

Reform in the field of taxation not only makes changes that impact internal state revenue agencies or institutions, in this case, the DJP but also impacts taxpayer compliance. However, in 2016 the government created a tax amnesty program with the aim of

(i) accelerating economic growth and restructuring through the transfer of assets, which will, among other things, have an impact on increasing domestic liquidity, improving the Rupiah exchange rate, reducing interest rates, and increasing investment, (ii) encouraging tax reform towards a more equitable tax system and expanding the tax database that is more valid, comprehensive and integrated, (iii) increasing tax revenues, which are used to finance development.

According to Hajawiyah et al., (2021), low levels of tax compliance can occur due to several things: conflict of interest between people and the state, lack of taxpayer awareness of their obligations to the state, lack of compliance with government regulations, lack of respect for the law, high tax rates, and environmental conditions others such as government instability and corruption. On the other hand, if the tax administration system is sound, taxpayers will participate in amnesty and increase or maintain tax compliance because evasion will be more expensive afterward (Bacarreza et al., 2023). However, governments with low enforcement capacity will tend to use amnesties to increase their tax revenues, given that low enforcement results in high levels of evasion (Bayer et al., 2015).

In previous research related to the tax amnesty held by the government in 2016, the tax amnesty policy was still far from the target per the first period of policy implementation because there were factors that were taken into consideration and obstacles for taxpayers in choosing the asset repatriation option (Daniswara, 2023). In line with Abdullah et al., (2018), repatriation policy can be seen from variables, namely appropriate policy, appropriate implementation, appropriate target, appropriate environment, and appropriate process, and less effective in appropriate implementation and appropriate process. Research by Ispriyarso

(2019), related to asset repatriation in the Tax Amnesty policy also shows that the results are still not going well because the communication carried out by the DJP is still lacking in preparation, the DJP is less focused on determining targets for socialization and implementation of the policy, some problems hinder it, namely the political situation, which is unstable, thus affecting taxpayers' choices in repatriating assets.

In 2022, the government will again hold a tax amnesty program. This time, the government named it the Voluntary Disclosure Program (PPS). This program is aimed at taxpayers who have yet to disclose their assets fully during the 2016 tax amnesty program. This program has a period of 6 months, from 1 January 2022 to 30 June 2022, based on the provisions of Law no. 7 of 2021 concerning Harmonization of Tax Regulations (HPP) and implementing regulations in Minister of Finance Regulation Number 196/PMK.03/2021 concerning Procedures for Implementing the Voluntary Taxpayer Disclosure Program.

The end of the PPS program resulted in 247,918 taxpayers participating in the PPS program. The DJP issued 308,059 certificates, and the amount of PPh deposited was IDR 61 trillion with taxpayers who repatriated and disclosed domestic assets amounting to IDR 513 T and disclosed assets abroad amounting to IDR 60 T. Of the total domestic declarations and repatriation, it was worth IDR 22.35 trillion was invested.

METHOD

This research adopts a post-positivism approach, where researchers begin research with a theory, collect empirical data to support or oppose the theory, and then carry out additional revisions or testing. The qualitative approach within the post-positivism framework emphasizes reactionist elements, logic, and originality with a cause-and-effect orientation based on theory and a deterministic philosophy. This approach explores the effectiveness of foreign asset repatriation policies in the country.

This research is included in the analytical descriptive research group, which aims to provide a comprehensive and analytical picture of the effectiveness of foreign asset repatriation policies. This research aims to provide an in-depth explanation of the problem, analyzing the problem using theories and concepts relevant to the research object. This research contributes to providing an in-depth understanding of the problem of the effectiveness of policies for repatriating foreign assets into the country. The literature study was conducted comprehensively, collecting data in printed and electronic formats from various sources such as books, articles, papers, journals, and other scientific works. The aim is to gain an understanding and overview of previous research related to the research object, especially the effectiveness of asset repatriation policies. By detailing previous research, this research builds a solid theoretical basis to support the analysis of the policy's effectiveness.

Data was collected through in-depth interviews with key sources such as academics, practitioners, employees of the Directorate General of Taxes, and members of the DPR RI Commission IX. This approach allows researchers to dig deeper into understanding and gain diverse perspectives to produce conclusions that are informative and relevant to the research questions.

RESULTS AND DISCUSSION

Creating the Voluntary Disclosure Program policy aims to increase state revenues cost-efficiently in short-term and long-term tax compliance. Apart from that, it allows taxpayers to disclose assets that have not been disclosed during the 2016 tax amnesty program. It also provides an opportunity for taxpayers who did not participate in the tax amnesty program and have yet to disclose their assets in the 2016 to 2020 tax notification letters. In 2018, the Indonesian Government committed to participating in implementing the Automatic Exchange of Financial Account Information (AEOI). AEOI is an exchange of information that involves the mass transmission of taxpayer information from the country of origin to the country where the taxpayer is registered as a taxpayer, as defined in the IBFD International Tax Glossary. The AEOI system has legal instruments contained in Law Number 9 of 2017 concerning the Stipulation of Government Regulations instead of Law Number 1 2017 concerning Access to Financial Information for Tax Purposes into Law. AEOI was formed because of problems in various countries related to the many tax evades carried out by taxpayers. As a result, the state loses quite a large amount of revenue from the actions of these disobedient taxpayers.

Analysis of Effectiveness Seen from Strategy

Strategy is the steps determined in an organization to achieve the goals set by the organization. George R. Terry, 1958 in his book Principles of Management (Sukarna, 2011, p. 10), divided four primary functions of management, namely Planning, Organizing, Actuating (Implementation), and Controlling (Supervision). These four essential management functions are important in assessing performance in the policies implemented by the organization.

1. Planning

Planning is a systematic and orderly arrangement of steps to achieve company goals. Planning is the initial stage of the management process because, at this stage, various future organizational activities are arranged to achieve organizational goals. In planning, two things must be done: planning what activities the organization will carry out and making a budget.

In the Voluntary Disclosure Program policy, planning needs to be adequately considered. This can be seen from the derivative regulations of Law Number 7 of 2021 on Harmonization of Tax Regulations, such as the investment list for assets repatriated by taxpayers. Since the implementation of the PPS program, the government should have designed regulations regarding the investment list for repatriation. If you look at what is happening, the Minister of Finance set the rules regarding the new investment list on February 24, 2022. This means taxpayers do nothing or wait and see because they are still waiting for the investment list.

"I think there are some things they cannot answer straight away. What I also note about this PPS is that the regulations are not immediately comprehensive; for example, when the socialization of regulations relating to repatriation and investment was not immediately available, so when we or the Indonesian Tax Consultants Association did socialization to clients, this question was asked. Yes, we also said we were still waiting for what types of investment would be involved in repatriation. When the law was first published, the KMK did not exist yet because it was published later, so I believe it should have happened simultaneously." (interview results

with Ruston Tambunan, General Chair of IKPI, on May 28, 2023)

In line with what Mr. Ruston Tambunan and Mr. Risanto conveyed from the Directorate General of Tax Regulations, I also admitted the same thing. There are challenges and obstacles faced by the Directorate General of Taxes in formulating regulations, especially regarding selected investments, which must involve other institutions such as the Investment Coordinating Board, the Directorate General of Financing and Risk Management (DJPPR), and other institutions.

"When the drafting of the Minister of Finance Regulation yesterday involved many stakeholders, more specifically regarding investment commitments, we needed to discuss with several parties, DJPPR as the guardian of state securities (SBN), then with BKPM regarding the commitment to establish new businesses in the field of renewable energy and energy downstream, we need to connect it to the OSS application, when they realize their investment commitments. There was much effort to discuss, including with friends from the Central Statistics Agency, the KMK 52 of 2022 publication regarding the KBLI list of investment destination sectors for taxpayers committed to investing in the PPS program. From a regulatory perspective, we need to unite the various interests of several parties. (results of interviews with employees of the Directorate General of Taxes - Directorate of Tax Regulations I on May 31, 2023).

This regulation states that taxpayers who repatriate and invest their assets must report on the realization of repatriated assets via the Directorate General of Taxes website by March 31, 2023, for individual taxpayers, and April 30, 2023, for corporate taxpayers. The website intended for reporting the realization of repatriated assets has yet to be created on the Directorate General of Taxes website. As of May 3, 2023, the e-reporting application is still under development.

In terms of targets to be achieved, as published by the Tax Oversight Committee (komwasjak), PPS aims to increase voluntary taxpayer compliance. However, voluntary taxpayer compliance will only work with law enforcement in taxation. The role of essential people in this country is needed to help the Voluntary Disclosure Program through political communication.

As head of state, the President is expected to implement the voluntary disclosure policy actively. In the tax amnesty program, President Joko Widodo's role is very active in campaigning for the tax amnesty program. The President plays a vital role in society, especially in forming public opinion. President Joko Widodo communicates with parties considered the main security controls to avoid conflict. Communication media technology also plays a very active role in informing public policies that will be implemented. The government can use online media (Instagram, eTikTok, and other social media), private, and electronic media. Messages in political communication can also take the form of symbols. The government also uses Conveying messages using symbols to convey political messages, such as the 2016 tax amnesty policy.

The role of public communication in implementing the voluntary disclosure program policy in Indonesia is that the government carries out its role as a political communicator by utilizing existing media. The most influential media in implementing this policy is online media. The development of technology and information makes it easier for taxpayers to access information and provide feedback on messages conveyed by the government directly and quickly. So that the government

can respond to eliminate existing concerns, the obstacles that exist in carrying out tax political communication in the Voluntary Disclosure Program policy need to improve communication competence and public trust. Inadequate communication competence is often found in human resources, such as account representatives, who carry out administrative processes.

"If it is intended to increase the capitalization of SBN or investment in renewable energy, but as far as I know, why is it not promoted by the government so that many individual taxpayers do not understand it? As for the instruments for SBN, it is clear, but for renewable energy, for example, private individuals must invest there, while the portfolio of natural resource companies engaged in renewable energy is not massively informed. I am afraid there are natural resource companies that want to sell shares or issue bonds so that the shares or bonds can be used by those who want to take this PPS program. I do not see it like that; for me, I do not see the government as a bit of a bitch; for example, come on, please help with the government's program for renewable energy by buying shares or buying bonds from companies operating in the renewable energy sector, or please buy SBN. In my opinion, the issuance of SBN is just regular; it just happens, like yesterday. There was also a new one issued by ORI, often a few, but what I mean is that it is already a kind of routine program that is not informed en masse, publicly, massively that we need to work together to buy SBN because "The results are needed to fund government projects in the infrastructure sector, or we are not in the government's guise that the government is promoting a cooperation program for renewable energy funding." (results of interviews with FIA University of Indonesia academic lecturers on May 24, 2023).

2. Organizing

Organizing is essential for an organization to achieve its targets. Organization includes the distribution of authority and responsibility to each appointed Directorate in carrying out their respective functions. Of course, these tasks must be based on the capabilities of each Directorate. If you look at the organizing part, there are two activities at this stage: employee selection and combining all resources within the organization. The selection of employees appointed as PICs is a significant activity because it is related to placing people according to their abilities to ensure that the policies can be implemented well. Election.

All Directorates in the Directorate General of Taxes have their respective duties and functions. These duties and functions have been regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 217/PMK.01/2018 concerning the Organization and Work Procedures of the Ministry of Finance up to. Regulation of the Minister of Finance of the Republic of Indonesia Number 229/PMK.01/2019 concerning the Second Amendment to Regulation of the Minister of Finance Number 217/PMK.01/2018. The Directorates involved in the Voluntary Disclosure Program are the Secretariat of the Directorate General, Directorate of Tax Regulations I, Directorate of Counseling, Services & Public Relations, Directorate of Tax Data and Information, and Directorate of Information and Communication Technology. The details of the duties and functions of each Directorate are:

1. The Secretariat of the Directorate General coordinates the implementation of tasks and coaches and provides administrative support to all elements in the DJP.
2. Directorate of Tax Regulations I formulates and implements policies and technical standardization in the field of regulations related to general provisions and procedures for taxation, tax collection using forced letters, Value Added Tax and Sales Tax on Luxury Goods, as well as Other Indirect Taxes, and Land and Land Taxes. Building.
3. The Directorate of Extension, Services & Public Relations is formulating and implementing policies and technical standardization in extension, service, and public relations.
4. The Directorate of Tax Data and Information formulates and implements policies and technical standardization in tax data and information.
5. The Directorate of Information and Communication Technology formulates and implements policies and technical standardization in information and communication technology.

Based on the data we obtained from the Directorate General of Taxes, the Directorate General of Taxes has issued a KEP, which forms a task force specifically to handle the Voluntary Disclosure Program. However, this KEP is confidential and cannot be published publicly. "KEP Director General is responsible for the implementation of PPS. The Director General's KEP is not open. "This Task Force ended after preparing the PPS implementation report at the end of last year." (Results of interviews with the Director General of Data and Information employees, June 6, 2023).

However, no specific criteria exist for selecting the people implementing this policy. The selection of DJP employees involved is only based on the function of each Directorate. "Jadi lebih berdasarkan fungsi, tapi lebih tepatnya mungkin untuk memberikan alokasi sumber daya lebih atas terlaksananya untuk keberhasilan program tersebut. Jadi misalnya untuk kegiatan kehumasan, Nah untuk kegiatan kehumasan yang dipilih adalah the people chosen from P2 Public Relations are not cross-functional. "It is just that P2 public relations will be determined, and the PIC, the implementation, will involve several people." (Results of interviews with employees of the Director General of Data and Information, 6 June 2023)

3. *Actuating*

Actuating is moving. That is, an action to ensure that all group members strive to achieve targets by the organization's goals. Actuating aims to move people to work independently and with awareness together to achieve organizational goals effectively and efficiently. In this case, good leadership is needed.

Actuation is done to realize the plans made with various directions by motivating employees to carry out organizational activities according to their roles, duties, and responsibilities. Therefore, actuating cannot be separated from the role of leadership abilities. Actuating requires personal maturity and understanding of human character, which has different and dynamic tendencies. Therefore, the actuating function is much more complicated than it seems because it must involve the function of leadership. The implementation of actuating is a crucial thing to consider in carrying out actuating, namely motivating an employee to do something so that the employee feels confident and able to do a job, believes that the work has added value to themselves, is not burdened by personal problems

or other more important tasks or urgent, and the tasks given are pretty relevant, as well as harmonious relationships between colleagues.

After making a good plan for the program to be implemented, the next stage is implementing the plan that has been prepared. The Voluntary Disclosure Program, as published by the Tax Commissioner, aims to increase taxpayer compliance. Therefore, the Directorate General of Taxes conducted outreach to Tax Service Offices throughout Indonesia after the Regulations related to the Voluntary Disclosure Program were issued.

"So if there are new regulations, we will socialize them internally. The leadership also had a roadshow to several regions in Indonesia to introduce the Voluntary Disclosure Program, but from a regulatory perspective, when the Minister of Finance Regulation was launched, we socialized it nationally to all Tax Service Offices to encourage taxpayers to take part in the Voluntary Disclosure Program." (Interview with employees of the Directorate General of Taxes - Directorate of Tax Regulations I, on 31 May 2023).

In this stage, all elements within the Directorate General of Taxes carry out internal and external outreach to the Directorate General of Taxes to carry out education and outreach. Strategies encouraging tax compliance, such as educating taxpayers with education and comprehensive tax information, can raise awareness of taxpayers' rights and obligations (Taing & Chang, 2021). Growing taxpayer knowledge through tax education can help increase the number of honest taxpayers and increase taxpayer trust in the Directorate General of Taxes (Kuandykov et al., 2021). Taxpayers' lack of knowledge and awareness of tax regulations influences taxpayers' behavior in non-compliance (Devos, 2014). Therefore, the Directorate General of Taxes must prioritize increasing tax compliance and public awareness because taxes remain the primary source of state revenue.

Vincent (2021) research has proven that easily accessible tax-related information reduces the possibility that taxpayers will engage in non-compliant behavior. When taxpayers can easily access tax information, taxpayers can gain significant knowledge necessary to fulfill their tax responsibilities. A person who understands the tax rules sufficiently provides a greater sense of compliance with the tax system and a higher willingness to pay taxes. Previous research has established a review and conceptualization between tax knowledge and taxpayers' ability to understand and comply with tax laws and regulations (Abdu & Adem, 2023; Bornman & Ramutumbu, 2019). In addition, both initial and recently published studies have provided evidence that increasing taxpayers' understanding of taxation can increase the level of awareness in the field of taxation (Kurniawan, 2020).

The Directorate General of Taxes has implemented education and outreach programs to make the Voluntary Disclosure Program successful. Socialization and education activities aim to invite taxpayers who have yet to comply so far to take part in the whitening process. Even though it is still a pandemic, the Directorate General of Taxes can use offline and online outreach. Online socialization occurs through webinars, YouTube, and other social media platforms. In contrast, offline socialization is conducted face-to-face with taxpayers, either through Tax Service Office officers who visit the taxpayer's premises or face-to-face services at the Tax Service Office.

Based on research conducted via the Internet, many webinars have been conducted by the Directorate General of Taxes. There are webinars held at universities, tax consultant offices, and tax associations in Indonesia. This webinar has advantages and

disadvantages. The advantage of conducting webinars is that the target of the number of taxpayers can reach thousands of people in one webinar. During the pandemic, webinars are very profitable because socialization does not need to be done face-to-face. Taxpayers only need to prepare a computer or gadget to access the webinar. However, the weakness is that each taxpayer must have their own cases, so with many participants in the webinar and limited time, not all questions can be answered by the webinar organizer (Irawan & Raras, 2021).

Meanwhile, face-to-face socialization is the opposite of online socialization. The ongoing COVID-19 pandemic has made taxpayers reluctant to attend outreach events. The local government also imposed restrictions on gatherings so that Community Activity Restrictions (PPKM) were implemented when the Voluntary Disclosure Program was implemented.

4. Controlling

Supervision is monitoring the activities of policies implemented to ensure the organization's plans achieve the program implementation's plans. It can make improvements to deviations that occur during the program. The control process consists of three stages, namely the supervisory process of preliminary supervision (feedforward control). This supervision is carried out before the policy implementation begins by ensuring that all planning related to resources, systems, and others can work together to achieve policy objectives. Supervision here is meant when designing and formulating regulations and designing the reporting administration used by taxpayers.

In the Voluntary Disclosure Program, policies designed and prepared by each function within the Directorate General of Taxes appear to lack supervision. The Directorate of Tax Regulations I, which handles tax regulations, needed to be on time in issuing regulations regarding the investment list. The Directorate of Information and Communication Technology also issued a reporting system for repatriating assets late. This will be published promptly if good planning and supervision are carried out. Of course, this is a note for the Task Force formed by the Director General of Taxes.

Second, joint supervision (concurrent control), namely supervision, is carried out when the policy is implemented. In the PPS program, supervision is carried out by the Task Force while this program is running, but for the implementation of repatriation, this supervision could go better. The Directorate General of Taxes does not have a system connected to supervise repatriation. Within the Directorate General of Taxes, an FAQ publication allows taxpayers who did not participate in the tax amnesty in 2016 to participate in the Voluntary Disclosure Program. The Directorate that publishes this publication should involve the Directorate of Tax Regulations to review the FAQs that will be published jointly. By regulation, it is clear that participants who can participate in the Voluntary Disclosure Program Policy I and Policy II are written in the Law and the Minister of Finance Regulation.

Third is feedback monitoring (feedback control). This feedback monitoring is carried out after the policy has been implemented and the final results of the policy have been obtained.

For internal supervision, in this case, the Directorate General of Taxes, the evaluation process has been carried out by the Task Force, which was formed so that the Task Force was disbanded at the end of 2022.

"The end of the Task Force was formed after preparing the PPS implementation report at the end of last year. The implementation report includes what has been done, for example, socialization. Yesterday, we also used an appeal. So the appeal is the implementation, what kind of distribution it is, what the results are like." (Results of interviews with employees of the Directorate General of Taxes – Directorate of Data and Information, 6 June 2023)

For external supervision, in this case, taxpayers, the Directorate General of Taxes can only supervise through the asset realization reporting system on the Directorate General of Taxes' website. However, supervision of taxpayers who will repatriate has yet to be fully connected between related institutions such as the DJPPR and the Investment Coordinating Board to determine whether taxpayers have carried out their obligations.

"There is no specific control over repatriation. So, it is just business as usual. So, for the Directorate of Data and Information, we prepare the data; for the Directorate of Information and Communication Technology, we prepare the system; for the Directorate of Taxation Regulations, we prepare the regulations. If the supervisory people at the Directorate of Supervision ensure that taxpayers receive measurable supervision, then in P2 Public Relations is also how they socialize the obligations of PPS participants." (Results of interviews with employees of the Directorate General of Taxes - Directorate of Data and Information, 6 June 2023).

From the results above, no Directorate directly supervises repatriation and needs a supervisory system directly connected to each relevant ministry or institution. The Directorate General of Taxes still relies on taxpayer data and information when reporting the results of the repatriation of taxpayer assets.

"We cannot control repatriation because it is still in the monitoring period. Moreover, this is like a self-assessment. We have not yet collaborated with banks to monitor how many repatriations have been made. However, for example, for investment commitments, perhaps the data already exists because the main dealers with Government Securities and the Directorate General of Risk Management give us reports. However, we do not have any comparative data for repatriation yet, so we rely entirely on taxpayer self-assessment while testing it later. The testing procedure is from the self-assessment; we test whether they reported it after the report and then compare it with the repatriation commitment. So, from the repatriation commitment, if there is still a difference, we will write to them that they have not had a repatriation report up to this date. They will give feedback whether they have not reported it or whether they have not repatriated." (Results of interviews with employees of the Directorate General of Taxes - Directorate of Data and Information on June 6, 2023)

From this information, we know that the Directorate General of Taxes is still being prepared in terms of supervision. From the start, the Directorate General of Taxes has had data on taxpayers who have assets abroad, as announced by the Minister of Finance in the 2016 tax amnesty program. This initial data can be used as capital to invite people who still need non-compliance to participate in the disclosure program. Volunteer.

"Not ready; there is no monitoring mechanism. The data of taxpayers abroad should first be checked to whom it belongs. There should be data from A to Z. So, if there is already a list, it will be enforced as to where the wealth is. So cooperation

between countries must be strengthened. If you have a bank account, it will be enforced if you do not have PPS. "So the country has law enforcers; if the law is never enforced, then there will be no compliance, then next year there will be another PPS." (results of interviews with FIA University of Indonesia academic lecturers on May 20, 2023)

However, what is interesting in the supervisory function is that the Directorate General of Taxes has data on taxpayer assets. However, the validity of the data on these assets needs to be validated. So when the Directorate General of Taxes issued a letter requesting clarification of the data, taxpayers were confused by the data. Before sending a letter of clarification, the Directorate General of Taxes validates the data first so that the taxpayers targeted by the Directorate General of Taxes can be people who are supposed to participate in the Voluntary Disclosure Program.

"Actually, in the beginning, it was offered that taxpayers were still waiting and seeing, then the DJP started to get annoyed and finally published data that was not yet valid at that time, so from the number of letters sent to taxpayers, I think the validity was not even 50%. So, with validity below 50%, DGT must improve the system first. This means taxpayers should be confident when given information about having substantial assets, even though the calculation is wrong. Then taxpayers also feel intimidated because the letter from the Directorate General of Taxes seems to intimidate taxpayers. Because the validity of the data is not good, taxpayers' trust in the Directorate General of Taxes is reduced even though the aim is to send it wrong first. Let them come to meet with tax people for consultation or something. If the Account Representative is bright or understands the rules, they may solve it. However, the Account Representative's abilities are different, so this also needs to be equalized at the Directorate General of Taxes level regarding the Account Representative's quality and the extension function's quality. In the end, of my clients who confirmed it to KPP, it happened that because consultants assisted them, many of their problems were solved. This means the data needs to be corrected, or the assets were written down twice. So, the suggestion is that, with Coretax, the data from the Directorate General of Taxes will be better so taxpayers will be reminded, not accused when they have this data. If you are accused, it is less self-assessment; if you are reminded, it might be better. (results of interviews with tax consultant directors on May 17, 2023).

An evaluation of the Voluntary Disclosure Program policy should have been established in planning, both during the design and implementation and after the policy's end. From the data we obtained, policy evaluation was only carried out when the voluntary disclosure program ended. However, there are still further stages, such as the realization of repatriation of assets, which taxpayers will carry out. From the results of interviews we conducted with members of the Commission

"Until now, the government has not been accountable for Tax Amnesty and the Voluntary Disclosure Program to the BPK as a government financial report. Because the government is obliged to report on implementation, the DJP has not yet reported the results of implementing the Law to the People's Representative Council." (Results of interviews with DPR RI Commission XI members, on 29 May 2023).

The final results report is one of the evaluation reports that can be used as a learning process for the Directorate General of

Taxes. This report can study the factors that make voluntary disclosure program policies successful or not. This report can also determine what potential taxes can be generated from this program. The Directorate General of Taxes can also study the motives of taxpayers who commit tax avoidance and evasion.

"Until now, we have never produced an analysis of the benefits of this PPS on the taxation system? because there has never been a report like that. For example, there have been additions of almost 5000 assets. What category are these assets? If this asset is reported, what tax object will it be? PBB Add? How many overseas positions? How much in the country? How many declarations? Is this a reduction in expenses or an increase in income? If there is a reduction in expenses, there must be amortization; we do not, we never want to know. So we know, for example, finally, it was discovered before TA what kind of method people used to avoid tax. What is it like abroad? What is it like at home?" (results of interviews with members of the DPR RI Commission XI, on 29 May 2023).

Effectiveness Analysis Seen From Style

Style, or what we usually call style in McKinsey's 7S framework, is organizational culture. Style has no form or is abstract, and usually, nothing is written about what style is in an organization. The highest leader in the Voluntary Disclosure Program is the Minister of Finance, the ministry that runs this program. "As for the leader, he said there was a specific target, then he mandated it to us, and we succeeded in securing that target with acceptance. So, judging from press releases from YouTube and in the media, they also seem quite happy with the achievements of the Voluntary Disclosure Program. "I think he hopes that this Voluntary Disclosure Program will be able to take more pictures of what taxpayers say or have." (Results of interviews with employees of the Directorate General of Taxes - Directorate General of Tax Regulations I, 6 June 2023).

The style in an organization is very influential on the leadership style at the very top of the organization. Leadership style is realized by how leaders interact with subordinates; in other words, leadership style is the typical behavior of leaders to influence their members. Badarocco and Elsworth (1993) stated that there are three leadership styles: autocratic, democratic, and independent.

Each Directorate works according to its duties and functions when implementing the Voluntary Disclosure Program. With the influence of the highest leadership, namely the Minister of Finance of the Republic of Indonesia, leadership style will influence the work results.

"There is no pressure. He provides motivation. The leader we expect is that when we have a problem, we escalate it, and then he responds quickly and provides direction according to his capacity. So we also feel protected and comfortable at work. What is more important for us is from the leadership side. Then we have ideas to speed up or produce better reception, which he supports. Well, that is enough for us." (Results of interviews with the Directorate General of Taxes employees - Directorate of Tax Regulations I, 6 June 2023).

If you look at the analysis of the results of in-depth interviews conducted by the author with employees of the Directorate General of Taxation Regulations I, the leadership style used is democratic, where when a policy is designed, two directions of communication provide input to each other.

"Yes, maybe from a regulatory perspective because each directorate has a leader, so we happen to be in the regulatory section responsible for preparing the initial regulations, both laws and PMK. Indeed, there are two months of constraints that we have to catch up with; of course, the leadership hopes that this regulation can be completed on time in December 2021, and the application for the voluntary disclosure program has also been completed. So, on January 1, 2023, taxpayers can use the infrastructure for reporting. So, indeed, the leadership's involvement in drafting regulations was very intense from the beginning until the enactment process. The PMK was determined on December 22 or 23, 2021, only one week before the Voluntary Disclosure Program takes effect. So we are racing against time, so the role of leadership is very intense, both from the Director of Regulations and from the Director General because this is a program that has been launched, the period has been stated in the Law, whether you like it or not, it still has to run within the period that has been regulated. in Law." (Results of interviews with employees of the Directorate of Tax Regulations - Directorate General of Taxes on May 31, 2023).

Effectiveness Analysis Seen from Structure

The structure in McKinsey's 7S framework describes how organizations are formed and structured in such a way. Within the structure, roles for each part, responsibilities, and relationships can be accounted for. The Directorate General of Taxes carries out bureaucratic reform from year to year. Bureaucratic reform comprises several elements: institutions, human resources, management, accountability, supervisory apparatus, and public services. These changes are necessary to achieve organizational goals and carry out bureaucratic tasks effectively, efficiently, and economically. This reform is also part of the government's aim to achieve good organizational governance so that management is more transparent and by applicable regulations.

By the bureaucratic reform carried out by the Directorate General of Taxes, the organizational structure of the Directorate General of Taxes is divided into two types of offices: head office and operational offices. The head office consists of the Secretariat of the Directorate General, Directorates, and Review Staff. Meanwhile, operational offices are divided into Regional Offices, Tax Service Offices, Tax Counseling and Consultation Service Offices (KP2KP), and Technical Implementation Units (UPT). If detailed, the number of operational offices consists of 34 regional offices, 4 Tax Service Offices for Large Taxpayers, 9 Special Tax Service Offices, 38 Intermediate Tax Service Offices, 301 Primary Tax Service Offices, 204 Tax Counseling and Consultation Service Offices, and 4 Implementation Units Technical. Organizationally, the Directorate General of Taxes can provide services to remote areas of the country. KP2KP was formed still under the control of its parent Tax Service Office with a smaller number of employees. KP2KP usually acts as an extension of the Directorate General of Taxes in socializing the Voluntary Disclosure Program. Functionally, the task of KP2KP is to provide services, counseling, registration and confirmation of taxable entrepreneurs, provide tax technical guidance and consultation, observe the creation and updating of potential tax profiles, monitor compliance with certain taxpayers' tax obligations, provide support for the Implementation of the duties and functions of the Office. Primary Tax Services and Implementation of Office Administrators. If you look at the organizational

structure above, the Directorate General of Taxes organization is ready to implement the Voluntary Disclosure Program.

In the Voluntary Disclosure Program, interview results stated that there were regulations related to the KEP, which formed a Task Force (task force), but the KEP could not be published.

"During the Voluntary Disclosure Program, we have a task force to speed up communication and prepare communication materials like that. "The Director General's KEP is not open." (Results of interviews with employees of the Directorate General of Taxes - Directorate of Data and Information, June 6, 2023).

From the communication structure, there is a communication system used by the Directorate General of Taxes. This communication system was established during the Voluntary Disclosure Program period.

"We have prepared several communication channels, either via email or WhatsApp, and we have our internal WhatsApp, so it is not a WhatsApp application but a special one for communication channels." (Results of interviews with employees of the Directorate General of Taxes - Directorate of Data and Information on June 6, 2023)

Analysis of Effectiveness Seen from Skills

Skills are the abilities of each individual in an organization. Capabilities are a part that an organization must consider because capabilities can solve various problems the organization faces.

In tax cases, sometimes the skills of a fiscus are like a double-edged sword. If a fiscus is equipped with knowledge of a program, the fiscus will be able to solve problems, and taxpayers will feel satisfied. However, if tax authorities are equipped with adequate knowledge, taxpayers will become increasingly more transparent and may even decide not to participate in policy programs created by the government. The Directorate General of Taxes should create a storyline supported by sufficient evidence so that it becomes a lesson for tax officers to equip themselves to explain and negotiate with taxpayers.

The tax authorities appointed directly to deal with taxpayers are also provided with adequate knowledge regarding interpreting information in regulations and taxpayer cases. Problems of interpretation will not arise because of the absence of information but because the standards that officials (can) use to evaluate the case are contradictory or unclear. Issues of interpretation play a role in the work of the fiscus. Moreover, the gray areas of regulations and legislation create uncertainty in the interpretation.

As employees of the Directorate General of Taxes, tax authorities are expected to have good communication skills. Tax authorities who work in the public service sector must be able to communicate, both in written and verbal form, with the people they serve and work with. These skills must be better than other jobs because public service professionals must be able to communicate with people from all walks of life. Sometimes, focus helps people in different cultural and economic groups, and they must communicate in a way that best reaches their audience.

One of the values developed by the Directorate General of Taxes for employees at the Directorate General of Taxes is professionalism. The value of professionalism has been established in the Decree of the Minister of Finance Number 312/KMK.01/2011 concerning the Values of the Ministry of Finance. The value of professionalism is an important point

where employees of the Directorate General of Taxes must continuously improve their skills according to their field. However, this professionalism is meaningfully biased because tax officials required to carry out a policy do not match their abilities. However, they must continue to do so because the task has been entrusted to them. The word professionalism, referred to in the values of the Directorate General of Taxes, often refers to carrying out duties by applicable regulations (Syailendra & Hamidah, 2019).

The Directorate General of Taxes also has regulations related to developing the competency of tax employees, which are contained in the Regulation of the Director General of Taxes Number PER-18/PJ/2019 concerning Employee Competency Development within the Directorate General of Taxes. In this regulation, the goal of competency development is that employees have competency by the standards set in their position. The scope of competency development also consists of three stages: needs analysis and planning, implementation, and monitoring and evaluation of competency development so that the skills of Directorate General of Tax employees continue to be developed.

Developing the competency of the Directorate General of Tax employees positively affects organizational development. In the Voluntary Disclosure Program, employee selection is more about the functions within each Directorate. In determining employees, those who participate in the Voluntary Disclosure Program policy should be competent people with exemplary achievements in each Directorate.

'It is more based on function alone. So whoever is deemed capable of carrying out this task. It is more about skill.' (Results of interviews with employees of the Directorate General of Taxes – Director General of Data and Information on June 6, 2023)

If you look at the facts in the field, the knowledge of tax officials has different knowledge regarding taxpayers' cases. Tax officials responding to taxpayers can vary from one Tax Service Office to another.

'What is clear is that this is not uniform, apparently because there is also confusion, and the translation of the Minister of Finance's Regulations with Frequently Asked Questions, and it seems that their socialization or training to all regions or all employees is uneven and not uniform. We also heard that several Account Representatives at Tax Service Office A asked for different answers from Tax Service Office B. So, I think they didn't answer at all, especially in the gray area. As I said earlier, even though this is not true, it's not always too complicated, but if you ask personally, especially regarding clarity on things that are forward-looking at that time, for example, Oh, what type of investment will there be? At first, this was a problem because I didn't understand what it would be like if I had to go through a deal; what does dealer mean? That's not answered, especially in the private placement area; what that means is they don't know either. You will be informed that there will be instructions later because this program was unplanned. For this Voluntary Disclosure Program, because we also just found out that the Tax Amnesty had just finished, there was another Second Tax Amnesty even though it was wrapped in the term voluntary disclosure of assets. It's a shame that they should be firm and have certain rules so that there won't be too much socialization if, for example, the provisions of the technical instructions are clear; of course, there is no need for there to be differences in interpretation between employees, but

that's what happens. When asked, you don't need to be far away in Jakarta, Tax Service Office A, and Tax Service Office B; some dare to answer with their own opinion, and some dare to answer, but it can't be used as a guide, because we are still waiting from the center. After all, there is no circular yet, so that's how it is. the answers do not all provide satisfactory answers.' (results of interviews with tax consultants on May 28, 2023).

The impact of differences in employee knowledge in each tax service office can be one factor that makes the voluntary disclosure program fail to run well. Even though competency development has been carried out for employees of the Directorate General of Taxes, if the data or supporting tools for implementing this policy do not exist, then the competency will not work. The understanding of the interpretation of regulations is also harmonized between each Tax Service Office by providing internal counseling within the Directorate General of Taxes before this policy is implemented. In this way, the views of each tax official directly related to the obligation to explain the Voluntary Disclosure Program become one view.

Analysis of Effectiveness Viewed from the System

A system is how an organization works according to established rules. An administration and communication system between directorates has been built within the Directorate General of Taxes. This means that computers must be available and a network capable of providing the speed of data access, level of security, and reliability deemed necessary for the planned organizational strategy. In essence, the organization's technological readiness includes ensuring that data is easily accessible to taxpayers, that problems with the speed and reliability of Intra and the Internet will not hinder the policy implementation process, that the support of the Directorate of Information and Communication Technology is there to assist with policy implementation and solve technology problems, and that security concerns are also provided to protect confidentiality.

Within the Directorate General of Taxes itself, a communication system has been built between each employee, which aims to assist in completing the tasks carried out by the functions of each Directorate.

'We have prepared several communication channels, whether via email or WhatsApp. Then we have our internal WhatsApp, so it is not a WhatsApp application but a special one for communication channels.' (Results of interviews with employees of the Directorate General of Taxes – Directorate General of Data and Information, 6 June 2023).

Meanwhile, I created a communication system in the Directorate of Tax Regulations where everything is online. This system was formed to communicate to taxpayers and the internal Directorate General of Tax Regulations I.

'There are two systems. A system that is open to taxpayers who are used as taxpayers and an internal monitoring system or monitoring dashboard. We can monitor approximately how many people have reported it. From the taxpayer's perspective, all taxpayers who meet the criteria can access the application. So taxpayers can log in via DJP online via their PPS service by accessing the application. From an internal perspective, it might be more appropriate to ask the Directorate of Data and Information because they are in charge of access rights there. So, an application has access from the implementing level; he can only access what, the

level above it, and then up to the highest level he can access. "So there are levels, so for the monitoring dashboard, all implementers can see it globally, but later when you break down who and which KPP, who the taxpayer is, it has been set that a higher level should be able to access it."

From an external perspective, the tax administration system is one of the main factors closely related to taxpayer compliance. If you look at the level of tax compliance in the world, the level of compliance has decreased in many developing countries. One of the main reasons for this trend is the need for more tax system development. Taxpayer compliance shows that the effectiveness of the tax system is influenced by various factors, such as the complexity of the tax structure, the tax rates applied, and the possibility of detection. And related penalties (Vincent & Ntim, 2021). However, it has been reported that around three-quarters of administrations, including Indonesia, have temporarily stopped or significantly reduced their regular audits since the pandemic's start (OECD, 2021). Various empirical studies provide evidence that sanctions greatly influence taxpayer compliance behavior. For example, the perceived severity of penalties plays an essential role in ensuring taxpayer compliance.

Although tax sanctions can encourage tax compliance, on the other hand, the complexity of the tax system often becomes an obstacle to the taxpayer compliance process. The complexity of tax laws and administrative structures has long been a concern for researchers, as it can lead to higher levels of non-compliance due to confusion and misunderstandings (Tanzi, 2018). Increasing complexity in tax legislation, challenges in preparing income tax returns, and issues of ambiguity and clarity contribute to increased tax non-compliance behavior. Studies have shown that tax complexity contributes to non-compliance and causes confusion and undesirable reactions (Vincent, 2021).

Taxpayers must do so online during the Voluntary Disclosure Program policy process, as in Figure 4.3. Figure Online-based Voluntary Disclosure Program because disclosure of assets is reported through DJP Online as in the picture. However, for taxpayers who do not have computers and internet networks at their location, the Directorate General of Taxes has computers and networks that can be used. Taxpayers can come to the Tax Service Office near where they live to follow the Voluntary Disclosure Policy. If taxpayers need help understanding how to carry out this policy online, the counseling department can help them fill it out directly. However, as long as this program was implemented during the pandemic, the tax service office did not fully provide services to taxpayers. For some activities, payers visit the Tax Service Office, accessed from www.kunjung.pajak.go.id, where access is limited to a few people daily.

For taxpayers familiar with computers and the Internet of Things, this certainly makes it easier for them to participate in the voluntary disclosure program because it is more efficient in terms of time and energy. The Directorate General of Taxes has also created a digitalized system for the documentation process. Taxpayers participating in the Voluntary Disclosure Program can view archives in the online system. Such as SPPH List, Cancelled SPPH, SPPH Revocation, and SPPH Correction. Taxpayers can also download the SPPH certificate again and view the SPPH details. Everything has been well documented through one system in the taxpayer's online DJP account. This is in line with the results of the interview below.

"For this PPS, I can say yes, it is digitally documented." (Results of interviews with employees of the Directorate

General of Taxes - Directorate of Data and Information, on June 6, 2023).

The DJP's system certainly makes it very easy for taxpayers to carry out their tax obligations, especially in the Voluntary Disclosure Program. The online system allows taxpayers to access it via each taxpayer's computer or gadget. Several remote areas of this country need to pay attention to the network to access DJP Online.

Analysis of Effectiveness Viewed from Staff

Staff or employees are an essential element of an organization. Staff are actors who can run an organization. Staff selection is crucial because it is related to harmonizing the system formed within an organization so that it can run well. In the Voluntary Disclosure Program, the Directorate General of Taxes formed a special task force to implement the Voluntary Disclosure Program policy. It was established through a Directorate General Decree (KEP DirJen). Through this task force, staff were selected to participate in developing the voluntary disclosure program policy. However, only some are appointed to the Voluntary Disclosure Program because the system has created most of the work.

"In the context of the Voluntary Disclosure Program, there is little difference between the Tax Amnesty and the Voluntary Disclosure Program, especially in delivery. The Tax Amnesty is also called a statement letter for disclosure of assets; in the Voluntary Disclosure Program, it is a notification letter for disclosure of assets or SPPH. In the past, Tax Amnesty was manual; the application was in Excel but submitted to the Tax Service Office while we were fully online for this Voluntary Disclosure Program. So it does not involve too many resources at the Tax Service Office. So, because it is fully online, the role of the Tax Service Office is minimized as much as possible. Taxpayers can also fill it out online or independently. Because this is a project at the head office, much of the infrastructure provision, regulations, and applications are carried out. So we had a special task force at that time. The Director General formed a special task force. So if you ask me if there is a task force, there is." (Results of interviews with the Directorate General of Taxes employees - Directorate of Tax Regulations I, May 31, 2023).

In line with the information obtained by the author from the data and information directorate:

"There is no specific control over repatriation. So, it is just business as usual. So, for data people, we prepare the data; for ICT, we prepare the system; for regulatory people, we prepare the regulations. Supervisory people at the Directorate of Supervision ensure that taxpayers receive measurable supervision; then, at P2 Public Relations, how do they socialize their obligations? PPS participants. Yes, back to function, we do not use the taskforce model, so some might use the taskforce, taskforce if not KEP, so this is just business as usual." (results of interviews with employees of the Directorate General of Taxes - Directorate of Data and Information on June 6, 2023).

The Directorate General of Taxes uses a Task Force that was formed to carry out the Voluntary Disclosure Program. At the same time, for the task force appointed after the voluntary disclosure program or upon repatriation, there is no appointed task force or directorate responsible for supervising the repatriation.

"Yes, there was during the implementation of PPS. The repatriation was after the implementation of the PPS. "During PPS, we have a task force to speed up communication and prepare communication materials like that." (results of interviews with employees of the Directorate General of Taxes – Directorate of Data and Information on June 6, 2023).

CONCLUSION

Based on the results of evaluating the effectiveness of the policy for repatriating foreign assets into the country through the Voluntary Disclosure Program, using McKinsey's 7S Framework, they revealed several interesting findings. First, the Staff aspect shows that the absence of staff specifically assigned to monitor the post-voluntary Disclosure Program makes asset repatriation less effective. Even though a Task Force has been established, without continuation of post-program tasks, supervision regarding repatriation is hampered. Furthermore, from a strategic perspective, there needs to be more ineffectiveness in strategic planning by the Directorate General of Taxes and the government. Delays in issuing investment registration regulations and the need for a real-time monitoring system for asset repatriation are the main obstacles. Meanwhile, the leadership style is considered adequate because of the top leader's active involvement in formulating rules and resolving problems during the Voluntary Disclosure Program.

However, several limitations need to be noted in this evaluation. First, the absence of post-program staff is a significant obstacle in monitoring asset repatriation. Second, lack of strategic planning and delays in reporting systems affect policy effectiveness. As a corrective step, it must be recognized that asset repatriation requires continuous attention and careful planning, as well as a supporting system to ensure the sustainability and effectiveness of the policy.

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