

## **Analysis of Tax Amnesty Policy in Enhancing Economic Resilience**

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**Abstract:** This study aims to analyze the contribution of the tax amnesty policy in Indonesia to strengthening economic resilience, focusing on two implementation periods: the 2016–2017 tax amnesty program and the 2022 voluntary disclosure program. It employs a qualitative approach using the library research method, examining secondary data from journal articles, government reports, and policy documents. The findings indicate that the implementation of the 2016-2017 tax amnesty program generated revenues of IDR 135 trillion, while the 2022 voluntary disclosure program contributed IDR 61 trillion. In the short term, the tax amnesty program helped increase tax revenues from previously non-compliant taxpayers and encouraged the repatriation of overseas assets. More importantly, the policy laid the foundation for a more comprehensive and credible national tax database. Although it received both support and criticism regarding its long-term effectiveness and the potential for moral hazard, the policy has demonstrated a partial contribution to fiscal space and revenue capacity, which are key components of economic resilience. These findings suggest that future tax reforms should strike a balance between fiscal incentives and stronger enforcement of tax compliance.

**Keywords:** Economic Resilience, Tax Amnesty, Tax Compliance

### **A. Introduction**

Economic resilience is the ability of a country to maintain stability and sustain development aimed at improving the welfare of its people. A country with a strong economy will be able to compete in international markets, withstand various global trade pressures, and adapt to changes in global supply chains. To achieve robust economic resilience, the government requires substantial financial resources. The majority of Indonesia's national income comes from taxes, accounting for over 75% of revenue. Taxes are the primary fiscal instrument used to fund various national programs, including infrastructure, education, health, defense, and security. The state requires its citizens to contribute financially to support these vital sectors (Sa'adah, 2018).

Indonesia implements a self-assessment tax system, in which taxpayers are responsible for independently calculating, reporting, and paying their own taxes.

Although this system simplifies tax administration, it opens avenues for tax avoidance and even tax evasion, such as underreporting income or other taxable assets (Andrew et al., 2023). Therefore, the system relies heavily on the active participation and awareness of taxpayers in fulfilling their obligations as citizens (Jamil, 2017). Therefore, the success or failure of the self-assessment system has a direct impact on tax compliance levels.

Indonesia's low tax compliance rate has become a structural issue that hampers the government's efforts to increase state revenue and finance development. Undeclared assets and tax avoidance practices have created inequities and distortions in the economy. To address this issue, the government launched the Tax Amnesty Program. This program allows taxpayers to disclose previously unreported or concealed assets and pay the taxes owed at lower rates or even without administrative and criminal penalties.

The tax amnesty policy is regarded as an effective fiscal policy because it can improve public compliance while also reforming the taxation system. The government suspects that there are substantial assets, both domestically and abroad, that have not been taxed. Therefore, this program serves as a tool to encourage taxpayers to undertake asset repatriation (transferring assets back to the country) or asset declaration (disclosing assets without transferring them domestically) (Sidik Tjan et al., 2023). The government expects that with affordable redemption rates, taxpayers will be motivated to invest their assets within the country (Ispriyarso, 2019).

Indonesia's history of tax amnesty includes several phases, first in 1964 to support the revolution, and then in 1984, when the policy was reintroduced to shift the taxation system to self-assessment, though it faced challenges related to corruption (Pravasanti, 2018). In 2016, the tax amnesty program was relaunched by the government, marked by the enactment of Law No. 11 of 2016. As one of the largest tax programs in Indonesia's history, the 2016 tax amnesty successfully raised hundreds of trillions of rupiah.

Following the 2016 tax amnesty program, the government introduced another tax amnesty policy in 2022, known as the Voluntary Disclosure Program. This program was regulated under Law Number 7 of 2021 on the Harmonization of Tax Regulations and generated revenue amounting to IDR 61 trillion. The government also plans to launch tax amnesty program in 2025. Such programs could serve as a solution to increase state revenue without burdening the public with new tax rates, while also providing greater flexibility in fiscal management. As is known, at the end of 2024, the government's plan to increase the Value Added Tax (VAT) rate to 12% was met with public resistance, as it could affect the purchasing power of the population, especially the middle- to lower-income groups.

While most existing studies focus on revenue outcomes and the effectiveness of tax amnesty programs, limited research addresses how tax amnesty contributes to economic resilience in Indonesia. This study aims to address that gap and at the same time, it also explores the potential moral hazard associated with such a policy, particularly the tendency of taxpayers to delay their obligations in anticipation of future amnesties. Accordingly, this study seeks to answer the following research questions:

1. What are the advantages of the tax amnesty program?
  2. How effective were the tax amnesty programs of 2016-2017 and 2022?
  3. What are the factors that influence the effectiveness of the tax amnesty program?
- A. How does the tax amnesty policy contribute to enhancing economic resilience?

## **B. Methods**

This study uses a qualitative approach through the library research method. Library research is a research method conducted by collecting and analyzing data from existing written sources such as books, journal articles, reports, and official publications to examine research questions. This method is used to explore policies, concepts, and theoretical frameworks based on secondary data. The purpose of using the library research method in this study is to evaluate the effectiveness of the Tax Amnesty policy in strengthening economic resilience. The study also aims to identify patterns, strengths, weaknesses, and implications of the policy. The literature was collected from sources published between 2016 and 2024. These sources include journal articles, government reports, and relevant policy documents. The data analysis process includes data collection, data reduction, data presentation, and conclusion drawing.

## **C. Results and Discussion**

### **Benefits of the Tax Amnesty Policy**

The implementation of the tax system in Indonesia is still considered suboptimal. Among various policy options, tax amnesty was chosen by the government as a solution to address tax issues. The government considers several factors, such as the deliberate non-reporting of economic activities to avoid tax obligations, illegal capital flight abroad, and financial manipulation practices (Pravasanti, 2018). These activities have the potential to cause the state to lose tax revenue. This occurs due to gaps in the system that are exploited by public. With the launch of the tax amnesty program, the government hopes that taxpayers who previously avoided taxes will see the tax amnesty as an opportunity or moment to be utilized.

By providing a temporary window for taxpayers to disclose their assets and settle their obligations under favorable terms, the program is expected to bring multiple benefits both to the state and the taxpayers themselves. The benefit of the Tax

Amnesty policy includes (Sipayung, 2022):

1. Accelerating economic growth through the repatriation of assets from abroad.
2. Promoting tax reforms and expanding the tax database to be more complete, accurate, and integrated.
3. Increasing state revenue.
4. Serving as a means of enforcing tax law.

For taxpayers, the tax amnesty program offers benefits such as reduced administrative burdens and the resolution of past tax issues, allowing them to correct previous mistakes without facing heavy penalties. Taxpayers will not be punished if they comply with the terms of the tax amnesty program.

### **Effectiveness of the Tax Amnesty Program**

Effectiveness is closely related to achieving predetermined goals. The effectiveness of the tax amnesty program can be assessed through several indicators, including the number of taxpayers participating in the program and the amount of tax revenue collected during the tax amnesty period. The number of taxpayers participating in the program reflects how well the program is received by the public. The more taxpayers who participate, the more successful the program becomes in encouraging the public to report their wealth legally. Additionally, the greater the amount of money collected that was previously undetected by the tax system, the more successful the program is.

### **The Tax Amnesty Program 2016-2017**

The Tax Amnesty Program 2016-2017 was implemented in three periods, in accordance with the provisions of Law Number 11 of 2016 concerning Tax Amnesty. The redemption rates stipulated in the tax amnesty program are as follows:

**Table 1. Tax Amnesty Rates**

Period	Amount of Redemption Money	
	Assets in Indonesia/Abroad Transferred to Indonesia	Disclosure of assets (assets remain abroad)
Period I : July 1 to September 30, 2016	2%	4%
Period 2 : Oktober 1 to Desember 31, 2016	3%	6%
Period 3 : January 1 to Maret 31, 2017	5%	10%

Data Source: Law No. 11 of 2016

Then, the detailed tax amnesty revenues over the three periods can be presented as follows (Dimas Arif et al., 2024):

**Table 2. Tax Amnesty Report for 3 Periods**

Description	Period			Amount
	I July-Sept 2026	II Okt-Des 2016	III Jan-Mar 2017	
<b>Revenue (trillion IDR)</b>	<b>97,2</b>	<b>16,8</b>	<b>21,0</b>	<b>135,0</b>
Redemption	93,7	9,5	11,0	114,2
Suspension of Registration Book	0,4	0,4	1,0	1,8
Settlement of Tax Liabilities	3,1	6,9	9,0	19,0
<b>Participants (a+b)</b>	<b>392.836</b>	<b>233.045</b>	<b>357.545</b>	<b>983.426</b>
<b>Individuals (a)</b>	<b>311.769</b>	<b>163.276</b>	<b>261.048</b>	<b>736.093</b>
Individuals MSMEs	55.694	84.089	182.406	322.189
Individuals non MSMEs	256.075	79.187	78.642	413.904
<b>Entities (b)</b>	<b>81.067</b>	<b>59.769</b>	<b>96.497</b>	<b>237.333</b>
Entities MSMEs	14.801	28.657	67.957	111.415
Entities non MSMEs	66.266	31.112	28.540	125.918
<b>Declared Assets (trillion IDR)</b>	<b>2.318,4</b>	<b>1.142,4</b>	<b>1.423,5</b>	<b>4.884,3</b>
Domestic Declaration	1.758,2	859,7	1.082,8	3.700,7
Foreign Declaration	490,0	238,6	308,1	1.036,7
Repatriation	70,2	44,0	32,5	146,7

Source: Directorate General of Taxes

The revenue results of the 2016-2017 Tax Amnesty in Indonesia are generally considered successful, although they did not fully meet the initial targets. The total tax revenue from the tax amnesty program for periods I, II, and III amounted to IDR 135 trillion, with 983,426 participants consisting of individuals and entities. The repatriation of assets was valued at IDR 146.7 trillion, and the total asset declaration amounted to IDR 4,884 trillion. In terms of achieving the targets, the asset declaration realization, with a target of IDR 4,000 trillion, was successfully exceeded, reaching IDR 4,884 trillion (122.1%). However, the total tax revenue realization of IDR 135 trillion still fell short of the target of IDR 165 trillion (81.8%). Meanwhile, the repatriation of assets, valued at IDR 146.7 trillion, was below the set target of IDR 1,000 trillion, achieving only 14.67% of the target (Permana, 2020).

Asset repatriation under targets could be due to several factors such as public perception and trust issues. Individuals and businesses are skeptical about the government's ability to protect the confidentiality of repatriated assets and their future use. Then, economic uncertainty, exchange rate and commodity price fluctuations, or the perception of a more stable financial system abroad are concerns or reasons for people not to repatriate. Despite these challenges, the repatriation of Rp146.7 trillion is still a significant achievement, demonstrating the complexity of large-scale financial initiatives, especially for developing countries like Indonesia.

### The Voluntary Disclosure Program (PPS) 2022

The voluntary disclosure program is a new policy in the field of taxation issued by the government. This policy not only provides tax amnesty but also provides an option for taxpayers to voluntarily report their assets that have not been reported in the past by paying income tax in the amount of the reported assets. The voluntary disclosure program was implemented from January 1 to June 30, 2022. In accordance with the provisions of Law Number 7 of 2021 there are 2 voluntary disclosure program schemes, as follows:

**Table 3. Voluntary Disclosure Program Scheme**

Description	Policy 1	Policy 2
Subject	Individual & Corporate Taxpayers Tax Amnesty Participants	Individual
Asset Base	Assets as of December 31, 2015	Assets Acquired in 2016-2020 (Have not yet been obtained reported in the 2020 annual SPT)
Final Income Tax Rates	11% for foreign assets 8% for foreign repatriation assets and domestic assets 6% for foreign repatriation assets & domestic assets invested in SBN/ downstream/renewable energy	18% for foreign assets 14% for foreign repatriation assets and domestic assets 12% for foreign repatriation assets & domestic assets invested in SBN/ downstream/renewable energy

The first policy is intended for corporate and individual taxpayers participating in the 2016-2017 tax amnesty program who disclose their net assets acquired before December 31, 2015. While the second policy is intended only for individual taxpayers who disclose their net assets acquired in 2016-2020 and have not participated in the tax amnesty program. This program was followed by 247,918 taxpayers and succeeded in obtaining income tax (PPH) revenue of 61.01 trillion Rupiah, with the following details:

**Table 4. Results of The Voluntary Disclosure Program 2022**

Description	Policy 1		Policy 2	Total (Trillion IDR)
	Corporate	Individual	Individual Only	
Income Tax	1,53	31,38	28,1	61,01
Net Assets	19,09	380,52	195,21	594,82
Domestic Declaration & Repatriation	17,17	327,43	167,97	512,57
Domestic Investment & Repatriation	1,15	15,11	6,1	22,36
Foreign Declaration	0,77	37,98	21,16	59,91

Source: <https://pajak.go.id/id/PPS>

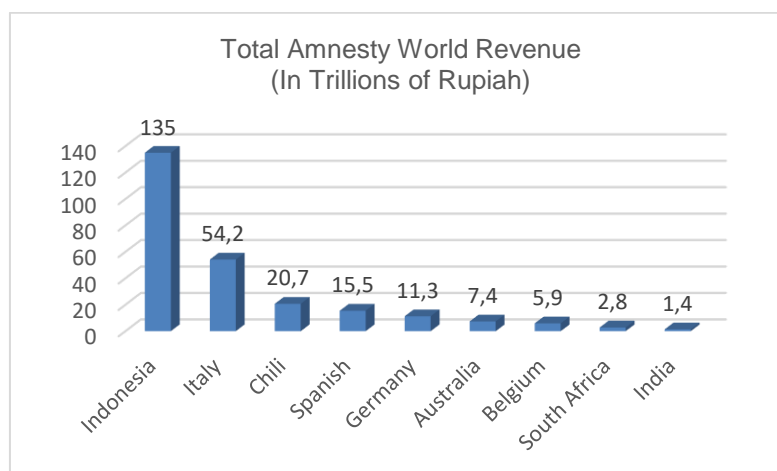
The amount of net assets disclosed in this program mostly came from individual taxpayers participating in the tax amnesty, which was IDR 380.52 trillion or around 64% of the total assets disclosed. Meanwhile, the value of assets disclosed by corporate taxpayers participating in the tax amnesty or the first policy was only IDR 19.09

trillion, equivalent to 3.2% of the total assets. It means, the number of corporate taxpayers participating is still relatively low, indicating the need for more relevant approaches or incentives tailored to corporations. Then, the amount of net assets of individual taxpayers not participating in the tax amnesty or participants in PPS policy II reached IDR 195.21 trillion, equivalent to 33% of the total assets disclosed. It means there is a significant voluntary compliance potential among individual taxpayers who did not participate in the previous tax amnesty program.

Based on these achievements, both programs can be considered quite effective when viewed from the indicators previously mentioned, namely the number of taxpayer participation and the amount of tax revenue collected.

### **Factors Influencing the Effectiveness of Tax Amnesty Program**

The tax amnesty program has been implemented by several countries. The implementation of the tax amnesty program in Indonesia is recognized as the most successful tax amnesty program in the world (Wurangian et al., 2021). This is because Indonesia's 2016 tax amnesty program collected the highest amount of redemption money compared to other countries that implemented similar programs. The comparison is as follows:



**Figure 1. Total Global Amnesty Revenues**

Source: Permana (2020)

In addition to being the largest in the world, Indonesia's 2016 Tax Amnesty Program was also considered in several studies, to have supported the strengthening of the national economy. This was because the repatriation of offshore assets helped stabilize the rupiah exchange rate and increased the country's foreign exchange reserves (Pravasanti, 2018). Furthermore, the program contributed to the strengthening of the capital market, as many companies going public and business players in the manufacturing, property, and investment sectors gained higher profits, leading to economic acceleration and corporate restructuring (Marlinah, 2016). The inflow of

repatriated funds boosted domestic financial liquidity, lowered interest rates, and encouraged investment. This also expanded credit distribution by banks, thereby further reinforcing Indonesia's economic growth (Permana, 2020).

There are several factors that influence the effectiveness of the tax amnesty program, including communication. Effective communication is necessary to ensure that the policy is clearly conveyed to stakeholders and taxpayers. One form of communication carried out is comprehensive socialization. The public is provided with information about the benefits or incentives offered, such as the elimination of administrative sanctions, legal protection, and guarantees of data confidentiality, as well as the government's assurance of data security. In addition to these benefits, the potential risks for those who do not participate are also conveyed, such as higher tax liabilities, the possibility of legal action, and reputational damage, especially for those who seek to maintain good relationships with business partners.

As an example, during the 2016 tax amnesty program, socialization efforts were carried out by tax officials up to the presidential level (Rohartati, 2016). These efforts were made because the government hoped to change the public's perception of taxes and build public trust, shifting from viewing taxes as a burden to seeing them as an obligation that contributes to national development, thereby motivating the public to comply with their tax obligations.

Beyond communication, adequate resources including financial, technological, or human, serve as the foundation to support policy implementation, from oversight to taxpayer services. Additionally, a well-structured bureaucracy plays an important role in minimizing administrative obstacles that may arise. The bureaucratic structure must ensure smooth coordination between agencies and parties involved in the implementation of the tax amnesty program. If these three factors are well managed, risks such as public distrust or lack of taxpayer participation can be reduced.

In addition to factors related to program management; to truly understand the ongoing effectiveness of a tax amnesty program, it is important to evaluate not only the revenue generated during the program but also long-term tax compliance after the tax amnesty ends. If the government fails to enhance tax compliance or implement tax reforms after the program concludes, the significant revenue increase may not persist in the future. Instead of structurally improving the tax system and fostering long-term tax compliance, tax amnesty may merely serve as a temporary solution. Furthermore, tax amnesty policies create moral hazard, where taxpayers intentionally delay their tax payments in hopes of future amnesty programs. This behavior may lead to repeated non-compliance. Additionally, tax amnesty policies are often perceived as unfair to compliant taxpayers who consistently pay their taxes on time and in accordance with regulations yet receive no compensation. Tax amnesty can create feelings of envy and disappointment among compliant taxpayers, as it appears the government is granting preferential treatment to those who were previously non-

compliant (Permana, 2020).

Therefore, tax amnesty program will be more effective if implemented unexpectedly. Then, in terms of duration, it is not advisable to conduct a tax amnesty program for an extended period, as it may damage the government's credibility, as was the case in Bangladesh (Haque, 2011). Regarding frequency, it is also inadvisable for the government to launch such programs too often. If the government intends to conduct the tax amnesty program periodically, it is recommended to implement progressive tax rates. This approach provides greater incentives for tax evaders to promptly participate in the tax amnesty program (Ibrahim et al., 2017).

Furthermore, the effectiveness of the tax amnesty program also depends on the credibility of the tax authorities (Marlinah, 2016). Taxpayers will trust and participate in the tax amnesty program if they are confident that the tax authorities have the ability, commitment, and integrity to implement the program transparently and fairly. Tax compliance will continue to improve if the government consistently enforces penalties on delinquent taxpayers, complemented by a system capable of detecting tax evasion efforts. Traditional economic approaches suggest that people pay taxes because they fear penalties and detection if they attempt to evade or avoid taxes (Mujahid et al, 2019).

Thus, the effectiveness of the tax amnesty program cannot be separated from the various challenges in its implementation. Without transparent tax system reforms and consistent policies to improve tax compliance, the benefits of this program will not be realized in the long term. The government needs to improve the tax administration system, enhance tax technology or systems, and strengthen oversight management.

Ultimately, the sustainability of the benefits of the tax amnesty program depends on increasing public trust in a fair and credible tax system. If the government can demonstrate that the funds collected are used transparently for development purposes that directly improve public welfare, the program can serve as a catalyst for fostering long-term economic independence. Thus, the tax amnesty policy should not only function as a tool to increase state revenue, but also as a momentum to strengthen the foundation of national taxation, expand the tax base, and encourage economic equality in Indonesia.

Based on the perspectives and findings above, the key points highlighted regarding the effectiveness of the tax amnesty program are:

1. Communication, Resources, and Bureaucracy

The effectiveness of a tax amnesty program depends on clear communication to taxpayers, sufficient resources, and efficient bureaucracy. Proper outreach, accessible information, and inter-agency coordination are essential to build trust and ensure smooth implementation.

2. Moral Hazard Risk

The program carries the potential risk of moral hazard by creating negative incentives encouraging taxpayers to postpone fulfilling their tax obligations in anticipation of similar programs in the future. This behavior undermines efforts to establish structural and long-term tax compliance.

3. Risk of Injustice

The policy may generate a perception of injustice among compliant taxpayers who consistently fulfill their obligations without receiving any form of reward. In contrast, non-compliant taxpayers benefit from incentives, which can lead to dissatisfaction and reduced trust in the fairness of the tax system.

4. Prerequisites for Success

The success of a tax amnesty program depends on the readiness of several supporting factors, including a robust legal framework, modern tax administration technology, credible and efficient tax authorities, and consistent policies, particularly the enforcement of sanctions against tax evasion and avoidance.

5. Duration dan Frequency

Tax amnesty programs should not be implemented frequently or over extended periods, as this can erode government credibility and encourage non-compliance. To be effective, such programs should be unexpected, of short duration, and infrequent in occurrence.

6. Progressive Tax Rates

Applying progressive tax rates, where higher incomes are subject to higher tax rates, can help reduce income inequality and ensure a fair distribution of the tax burden.

### **Utilization of Taxation Technology and Innovation**

The Indonesian government, through the Directorate General of Taxes (DJP), has implemented several technological innovations and digitalization efforts to simplify tax reporting and payments, such as e-filing, e-billing, mobile tax applications, prepopulated tax forms, real-time reporting systems, the Krisna chatbot, and a digital information service center via social media and DJP's official WhatsApp account, as well as online registration and NPWP systems. In addition to these innovations, there are several ideas and technologies that can be further explored to improve tax efficiency, transparency, and compliance, including:

1. Use of Artificial Intelligence (AI) for various purposes, such as analyzing tax payment patterns based on taxpayers' historical data, automating chatbots, predicting tax revenue, or automating various tax administration processes, such as form processing, data validation, and eligibility assessment for tax refunds (restitution).
2. Enhanced integration of tax systems with digital platforms such as e-commerce and fintech. Currently, some types of taxes have already been integrated with e-commerce and digital payment platforms. Expanding this integration will make it easier for the public to make tax payments.

3. Location-Based Tax System (Geotagging)  
The government can use geotagging technology to identify business locations or properties that are not registered in the tax system.
4. Tax Compliance Gamification Program  
The government can provide rewards, such as points or incentives, to taxpayers who report their taxes on time and in accordance with the rules.

### **Contribution of the Tax Amnesty Program to Economic Resilience**

Resilience refers to the condition or state of all aspects of national and state life in facing threats (including challenges, obstacles, and disturbances, Yusgiantoro (2024)). Economic resilience can be understood as the ability of a country's economy to withstand and absorb various economic shocks or pressures, both from domestic and international sources. National economic resilience is reflected in a country's ability to maintain stability and build economic independence, enabling it to compete globally to achieve a prosperous and welfare-driven society (Marlinah, 2017).

As previously mentioned, the tax amnesty program successfully raised hundreds of trillions of rupiah. This achievement undoubtedly provided additional state revenue in the short term. However, to assess its contribution to fiscal resilience, it is important to analyze how this policy has affected the structure of state revenue and broader fiscal capacity, including by examining the tax ratio and identifying key aspects of economic resilience.

The tax ratio is the comparison between tax revenue and gross domestic product (GDP), used as an indicator of a country's ability to mobilize domestic resources to finance its expenditure independently. This ratio reflects the effectiveness of the tax system and taxpayer compliance. Data from BPS ([bps.go.id](http://bps.go.id)) show that Indonesia's tax ratio stagnated below 11% in the following years. This indicates that although there was a temporary increase in revenue from the tax amnesty program, there has not been a structural improvement in the tax system capable of sustainably raising the tax ratio.

Key aspects of economic resilience include fiscal capacity, the resilience of the financial sector, macroeconomic stability, and the ability to adapt to external shocks such as global crises or commodity price fluctuations. In this context, the long-term and sustainable increase in tax revenue becomes one of the essential foundations for building national economic resilience.

Therefore, although the tax amnesty program provided a short-term fiscal boost, its contribution remains partial to long-term fiscal resilience, which is a key component of overall economic resilience. This policy should be part of a broader tax reform strategy aimed at truly strengthening the country's fiscal capacity and enhancing the independence of national development financing.

## **D. Conclusions**

Based on the research findings, it can be concluded that the Tax Amnesty Program in Indonesia provides numerous benefits, including improving the tax database and addressing issues of tax evasion and illegal capital outflows. This program plays a key role in accelerating economic growth through asset repatriation and increasing tax revenue. Additionally, it offers taxpayers an opportunity to resolve past tax issues without severe consequences or penalties. This serves as a practical solution for both the government and taxpayers.

The effectiveness of the 2016-2017 Tax Amnesty Program and the 2022 Voluntary Disclosure Program in Indonesia can be measured by the number of participants, the amount of assets disclosed, and the value of tax revenue. The 2016-2017 tax amnesty program successfully generated IDR 135 trillion in tax revenue, with 983,426 participants and asset declarations approaching IDR 4.9 quadrillion. The program also achieved asset repatriation, although it did not meet expectations, which can be explained by public skepticism, economic uncertainty, and global financial conditions. Similarly, the 2022 Voluntary Disclosure Program showed positive results, with higher participation from individual taxpayers and successfully raising IDR 61 trillion in tax revenue. Both programs demonstrated effectiveness in terms of asset declarations and tax revenue, indicating overall success.

Several factors influence the success of the tax amnesty program, including effective communication, the management of public perception of tax institutions, and the efficient management of resources and bureaucracy. However, there are challenges that must be addressed, such as the risk of moral hazard, which could undermine the program's success in the future. This risk must be managed well through tax reforms and consistent policies to improve tax compliance after the tax amnesty ends.

The tax amnesty policy has contributed to enhancing Indonesia's economic resilience by helping stabilize the rupiah exchange rate, strengthening foreign exchange reserves, and stimulating investment. The repatriated assets have helped strengthen the capital market and increased domestic financial liquidity. Furthermore, this policy has facilitated corporate restructuring and encouraged economic acceleration, which has positively impacted Indonesia's growth. However, while it provided significant short-term fiscal support, its contribution to long-term fiscal resilience remains partial. To achieve sustainable benefits, continued improvements in tax compliance and reforms are necessary to ensure that the positive effects of the tax amnesty contribute to long-term fiscal stability and stronger economic resilience.

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