

Effectiveness Of Voluntary Disclosure Program On Tax Revenues and Tax Payers Compliance in Bali

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Abstract: The Tax Payers Voluntary Disclosure Program (VDP) is a review of the continuation of the tax amnesty policy which was realized through the Tax Regulation Harmonization Law (UU HPP) which was passed into Law Number 7 of 2021. In an effort to increase tax revenue and more tax payers compliance, alternatives to its implementation are sought so that the level of effectiveness can be measured. The main objective of this study is to explain and determine the implementation and effectiveness of the voluntary disclosure program on tax revenue and tax payers compliance in Bali. This research is a type of qualitative research with a descriptive approach method. The data sources used in this study are primary and secondary data which includes interview results and data tracing belonging to the Regional Office of the Directorate General of Taxes Bali. The data collection techniques carried out in this study were interview, documentation, and observation. The results of this study show that the implementation of the voluntary disclosure program is in accordance with the applicable legal law, starting from the preparation of the implementation and various efforts made, with several obstacles experienced, namely the short period of the voluntary disclosure program, so that the socialization carried out is less than optimal. Then, the effectiveness of the voluntary disclosure program on tax revenues was declared ineffective with an acquisition of 33.64% with a very less contribution criterion of 0.0127%, and its effectiveness on tax payers compliance was also declared ineffective with an acquisition of 0.348% with the contribution criterion which was also very lacking, namely 1.378%.

Keywords: effectiveness, voluntary disclosure program, tax revenues, tax payers compliance

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Introduction

National development is a renewal process that is continuously carried out in an effort to improve people's welfare, so that the amount of capital needed to carry out such development is not small. Based on the State Revenue and Expenditure Budget (APBN) for the past few years, one of the largest sources of domestic funds received is through the tax sector (Badan Pusat Statistik, 2022). Although the largest revenue comes from the tax sector, tax revenue has never reached or even exceeded the APBN target. The non-fulfillment of the tax revenue target that has occurred in recent years is indicated by the non-maximum number of tax payers' compliance (WP). Taxpayer compliance is believed to be an important point for the government because low compliance will have implications for a decrease in tax revenue (Abdi Pradnyani et al., 2022).

The level of taxpayer compliance has not been maximized, causing the government under the control of the Minister of Finance of the Republic of Indonesia to review the continuation of the tax amnesty that has been implemented from 2016 to 2017 (Hasanah et al., 2021). For several countries such as India, Ireland, South Africa and Italy, the tax amnesty is one of the breakthroughs made to increase the level of taxpayer compliance by providing tax amnesty to tax payers (Kurniawati, 2017). In addition, the tax amnesty also functions as a tax collector in a relatively short period of time and as an effort to minimize tax evasion by taxpayers (Edy et al., 2017). In addition to the not yet maximized taxpayer compliance rate, another consideration that led to the emergence of this study stems from the phenomenon of other conditions that are of concern to date, namely the COVID-19 pandemic which has a negative impact on all sectors, including the economy, which causes current tax revenues to remain low below target (Safri, 2021). The government's review of the tax amnesty was realized on October 29, 2021. The government issued a breakthrough in the form of the Law on

the Harmonization of Tax Regulations (UU HPP) which was ratified as Law Number 7 of 2021. The breakthrough in the issuance of this law is expected to encourage the country's economy to recover create a tax system with the principles of justice and legal certainty, and is expected to be able to increase taxpayer compliance voluntarily (Hasanah et al., 2021). One of them, which is a continuation of the 2016 tax amnesty, is the Voluntary Disclosure Program (VDP).

Based on this description, the existence of this voluntary disclosure program policy has become a challenge again for the institutions that are given the authority to implement it. This is because the achievement of the objectives of the program is inseparable from the effectiveness of the programs implemented. This is no exception as happened at the Regional Office of the Directorate General of Taxes in Bali (Kanwil DJP Bali). This is because the participation of taxpayers in Bali who declared their wealth during the implementation of the tax amnesty for the period 2016 to 2017 was very low or only reached 3,5 percent of the total registered taxpayers of 694,3 thousand taxpayers, even though the island of Bali is a province that is more prosperous from other areas with a high probability of declaring property (Divianta, 2017). From this description, it can be used as a basis for further research regarding the effectiveness of the voluntary disclosure program on tax revenue and taxpayer compliance, especially in the Province of Bali.

Method

This study uses a qualitative research method with a descriptive approach, which was carried out at the Regional Office of the Directorate General of Taxes Bali, which is located on Jalan Captain Tantular, State Finance Building II No. 4, Denpasar City. The time of this research was carried out in April 2022 to August 2022. The source of data used in this research is primary data obtained through interviews conducted with Functional Extension Officers of Young Experts at the DGT Bali Regional Office, as well as secondary data obtained through searching proprietary data. Regional Office of the Directorate General of Taxes Bali related to research. Data collection techniques in this study through interviews, documentation and observation. The credibility test is one of the tests of the validity of the data used in this study. The data analysis of this research is based on the Miles and Huberman model (Sugiyono, 2016:246). This data analysis technique starts from collecting data to be used, data reduction, data presentation and drawing conclusions. The stages of data reduction are as follows:

1. Studying and understanding primary and secondary data collected by referring to the applicable Taxation Law, namely Law Number 7 of 2021 concerning Harmonization of Tax Regulations and Regulation of the Minister of Finance Number 196/PMK.03/2021 which contains Procedures for Implementing VDP Taxpayer.
2. Identify and interpret the scheme of the implementation of the taxpayer voluntary disclosure program.
3. Calculating data on tax revenue and taxpayer compliance from the taxpayer voluntary disclosure program by comparing the realization and the target obtained, with the following calculations:

- a. Calculating the percentage of realized VDP revenue for taxpayers with the following formula:

$$\text{Effectiveness} = \frac{\text{Realization WP VDP Acceptance}}{\text{VDP WP Revenue Target}} \times 100\%$$

- b. Count percentage contribution realization mandatory VDP acceptance tax to reception tax During period implementation policy with formula as following :

$$\text{Effectiveness} = \frac{\text{Realization VDP Admission}}{\text{Realization Reception Tax}} \times 100\%$$

- c. Count percentage realization Required taxes that follow the disclosure program volunteer Required tax with formula as following :

$$\text{Effectiveness} = \frac{\text{Realization of VDP Participant WP}}{\text{VDP Participant WP Target}} \times 100\%$$

- d. Count percentage contribution realization Required taxes that follow the disclosure program volunteer Required tax to obedience Required tax annual tax return report with formula as following :

$$\text{Effectiveness} = \frac{\text{Realization of VDP Participant WP}}{\text{WP Reports Annual SPT 2021}} \times 100\%$$

4. Interpret results calculation of the disclosure program volunteer Required tax.
5. Then analyze effectiveness of disclosure program volunteer Required tax to reception tax and obedience Required tax through indicator effectiveness as following :

Table 1.
Classification Criteria Disclosure Program Effectiveness Volunteer

Percentage	Effectiveness
< 60%	Not Effective
60% - 80%	Not enough Effective
80% - 90%	Enough Effective
90% - 100%	Effective
100% - to on	Very Effective

Source : Ministry of Home Affairs, Ministry of Home Affairs No. 690.900327 in Awaeh et al. (2017)

6. And analyze contribution effectiveness of disclosure program volunteer Required tax to reception tax and obedience Required tax through criteria contribution as following :

Table 2.
Classification Criteria Disclosure Program Contribution Volunteer

Percentage	Criteria
0.00 – 10%	Very Not enough
10.10% - 20%	Not enough
20.10% - 30%	Currently
30.10% - 40%	Enough Well
40.10% - 50%	Well
>50%	Very Well

Source : Ministry of Home Affairs, Ministry of Home Affairs No. 690.900327 in Madjid and Kalangi (2015)

Result and Discussion

1. Implementation of the Voluntary Disclosure Program by the Regional Office of the Directorate General of Taxes in Bali

a. Policy Implementation Preparation

In order to create awareness of taxpayers to take advantage of the policies issued by this government, the Regional Office of the Directorate General of Taxes in Bali has made several preparations related to the sustainability of the taxpayer's voluntary disclosure program policy. Through the results of interviews obtained with the Young Expert Extension Officer of the Regional Office of the Directorate General of Taxes in Bali, the preparation for implementing the policy has been categorized as meeting the criteria for achieving effective goals. This is indicated by before implementing this policy, the Regional Office of the Directorate General of Taxes Bali conducts education first at the internal level. This education is quite important considering that the Human Resources (HR) deployed from the Regional Office of the Directorate General of Taxes Bali will invite and assist taxpayers to join in following this policy. The education carried out in particular is given by starting with an understanding of the tax regulations used and their implementation by using an application that is accessed *online* through the www.pajak.go.id page.

The understanding related to the tax regulations used to facilitate the understanding of the internal parties of the Regional Office of the Directorate General of Taxes Bali, is detailed in basic terms, both in terms of the subjects addressed in the regulation, the basis for the disclosure of assets determined, the tariffs and consequences that will be imposed, as well as the calculation method for receiving Final Income Tax paid later by tax payers participating in this voluntary disclosure program policy. The following summarizes the regulatory scheme for implementing the voluntary disclosure program which is divided into each policy implemented in the period January 1 to June 30, 2022 through the following table:

Table 3.
Regulatory Scheme for the Implementation of the Voluntary Disclosure Program
Period 1 January 2022 – 30 June 2022

Information	Policy I	Policy II
Subject	OP taxpayers or entities that have participated in following the tax <i>amnesty policy</i> for the 2016-2017 period.	Individual taxpayer (OP).
Base Disclosure	Assets held from January 1, 1985 to December 31, 2015 with notes that are only under or not disclosed.	Assets held from January 2016 to 31 December 2020 with notes that are not or have not been reported in the 2020 Annual Tax Return.
Rates	Assets or assets declared abroad by 11%.	Assets or assets declared abroad by 18%.
	Foreign assets or assets repatriated and domestic assets by 8%	Foreign assets or assets repatriated and domestic assets by 14%
	Foreign assets or assets repatriated and domestic assets invested in Government Securities (SBN)/downstream/ renewable energy by 6%	Foreign assets or assets repatriated and domestic assets invested in Government Securities (SBN)/downstream/ renewable energy by 12%
Consequence	(Tariff PP-36/2017 x New Assets) + Tax Amnesty Law Sanctions	(30% x New Assets) + KUP Sanction
Calculation	Rate x Net Asset Value	Rate x Net Asset Value

Source: Primary data processed, 2022

The understanding of tax regulations, which are summarized in the table above, is based on the results of a study from the government under the control of the Minister of Finance, namely Law Number 7 of 2021 concerning Harmonization of Tax Regulations contained in Chapter V regarding the tax payers Voluntary Disclosure Program (VDP) with consists of several articles that regulate the policy.

Then, understanding the use of applications used in the procedures for implementing the disclosure of assets by taxpayers, the Regional Office of the Directorate General of Taxes Bali provides training through stages starting from the procedures for taxpayers to enter their respective *online djp accounts*, then understanding the contents of the Disclosure Notification Letter Assets (SPPH) in the form of *e-form* (electronic form). Then, understanding some of the information related to the completeness of SPPH that must be fulfilled by taxpayers, as well as payment of Final PPH owed is intended through the post office perception bank or Automated Teller Machine (ATM) by preparing the means of payment through the *Billing Code* first. The implementation procedure by the Regional Office of the Directorate General of Taxes in Bali is guided by the Minister of Finance Regulation (PMK) No. 196/PMK.03/2021 and must be well understood to make it easier to assist taxpayers who follow this policy.

b. Policy Implementation Efforts

Referring to the tax collection system implemented in Indonesia, namely the *self-assessment system*, it requires taxpayers to play an active and aware role in carrying out their obligations, so that in order to participate in the taxpayer's own voluntary disclosure program, taxpayers must understand the implementation scheme used. During the course of this policy, observations through observations were made to ensure that the Regional Office of the Directorate General of Taxes Bali carried out various socialization efforts or can be called external education to taxpayers in order to take advantage of the momentum of the taxpayer voluntary disclosure program policy even though this policy was quite short.

On the other hand, the Regional Office of the Directorate General of Taxes Bali cooperates with vertical units or the Tax Service Office (KPP) in the work area of the Bali Regional Tax Office to make facilities and infrastructure such as brochures, billboards, or banners scattered in various regions in Bali Province regarding invitations to participate in VDP WP. Then the Regional Office of the Directorate General of Taxes Bali also provides a tax corner in public places such as *malls* or supermarkets, so that it can be reached by taxpayers and makes it easier for them to consult regarding the disclosure of their assets without the need to visit the tax service offices.

The rapid development of technology and information has made the Regional Office of the Directorate General of Taxes Bali also conduct education through social media such as *Instagram* and *podcasts*, radio broadcasts and *YouTube*. This is done so that this information can be reached by various groups as an invitation to involve the community as taxpayers to join in the success of this policy.

c. Policy Implementation Constraints

Based on the results of interviews with the Regional Office of the Directorate General of Taxes in Bali, it was stated that the obstacles experienced during implementing this VDP policy were starting from the period of validity of the VDP WP which was quite short or only 6 (six) months. Then, the limited Human Resources (HR) to carry out broad education is the real challenge of implementing this policy, so that the socialization carried out is felt to be insufficient to reach the entire region.

2. The Effectiveness of the Voluntary Disclosure Program on Tax Revenue in Bali

Table 4.
Results of Analysis of the Effectiveness of VDP Receipts in Bali for the Period 1 January – 30 June 2022

Policy	Realized Revenue (Rp)	Target through Final PPh (Rp)	Percentage	Criteria
Policy I and II	542,975,966,892	1,614,093,156,000	33.64%	Not Effective

Source: Secondary data processed, 2022

To measure the effectiveness of VDP revenue on tax revenue, it can be calculated as follows:

$$\text{Effectiveness} = \frac{542,975,966,892}{1,614,093,156,000} \times 100\% = 33.64\%$$

Through the results of the analysis of the effectiveness of VDP acceptance in Bali, the effectiveness level of the acceptance of the two VDP policies resulted in an effectiveness ratio of 33,64%, so that the effectiveness was classified as "not effective". The ineffectiveness of VDP revenue can be seen from the realization of only Rp 542,97 billion, which has not been able to reach the target of Rp 1,614 trillion. The target has not been achieved yet, due to the unjustified VDP target between the Final PPh targets for VDP and Non VDP, so it is still assumed to be through the overall Final PPh revenue target in Bali. It is assumed that the target is because the results of the interview stated that the Central Regional Office of the Directorate General of Taxes did not officially write down the target of this VDP policy.

As with the results of the effectiveness of VDP receipts, the results of the effectiveness of the contributions provided through VDP to tax revenues in Bali during the course of the VDP policy are as follows:

Table 5.
Result of Effectiveness Analysis of VDP Revenue Contribution to Tax Revenue in Bali Period 1 January – 30 June 2022

Period	Realized Revenue (Rp)	Realized Tax Revenue (Rp)	Percentage	Criteria
1 January – 30 June 2022	542.975.966.892	4.268.345.800.400	0,0127%	Very Less

Source: Secondary data processed, 2022

To calculate the effectiveness of the contribution made through VDP on tax revenues in Bali during the period of the VDP policy, it can be calculated as follows:

$$\text{Effectiveness} = \frac{542.975.966.892}{4.268.345.800.400} \times 100\% = 0,0127\%$$

From the results of the analysis above, it can be seen that the results of the comparison of VDP receipts with overall tax revenues in Bali in the period January 1 to June 30 2022, the contribution is classified as "very lacking" with an acquisition of only 0,0127%. This low achievement is caused by several obstacles that have been mentioned when the implementation of the VDP policy scheme took place, both related to the relatively short implementation period and the lack of time to carry out comprehensive socialization to taxpayers, so that VDP revenue from taxpayers is still not maximized.

3. The Effectiveness of the Voluntary Disclosure Program on Taxpayer Compliance in Bali

Table 6.
Results of Effectiveness Analysis of VDP Participants in Bali Period 1 January – 30 June 2022

Policy	Realization of Participants (person)	Target through WP Criteria (person)	Percentage	Criteria
Policy I and II	3.927	1,127,660	0.348%	Not Effective

Source: Secondary data processed, 2022

Based on the table, it is assumed that the calculation of the analysis of the effectiveness of taxpayer compliance from the two VDP policies that have been implemented from January 1 to June 30, 2022, are:

- Policy I is a taxpayer who is registered as a taxpayer in 2016 and has participated in a *tax amnesty*, which is 694.388 and then multiplied by the percentage of taxpayer participation during the implementation of the policy of 3,5%, resulting in 24.304 taxpayers.
- Policy II is an Individual Taxpayer (WP OP) in Bali who is categorized as registered until 2021, who can also take part in the VDP provided that they report the 2020 Annual SPT, with a total of 1.103.356 registered taxpayers.

Through the calculation results of registered taxpayers, it can be determined the target of taxpayers who can participate in the VDP, namely as many as 24.304 taxpayers, added 1.103.356 taxpayers with a result of 1.127.660 taxpayers, so that the calculation of its effectiveness can be explained as follows:

$$\text{Effectiveness} = \frac{3.927 \text{ people}}{1.127.660 \text{ people}} \times 100\% = 0,348\%$$

Through the results of the analysis of the effectiveness of the participation of taxpayers as VDP participants, the effectiveness level of the two VDP policies obtained is 0.348%, so that their effectiveness is classified as "not effective". The ineffective participation of taxpayers as VDP participants is due to the calculation of the comparison of the realization of the participation of taxpayers as VDP participants, based on the VDP participant target which is assumed to be through taxpayers registered in Bali and adjusted to the criteria of participating taxpayers in each policy. This is because through the results of interviews with the Regional Office of the Directorate General of Taxes Bali, this VDP policy by the Central Regional Office of the Directorate General of Taxes was not officially written in achieving the targets set.

As with the results of the effectiveness of taxpayers who are participants of the VDP, the results of the effectiveness of the contributions made through the VDP on the compliance of taxpayers in Bali during the course of the VDP policy are as follows:

Table 7.
Results of Analysis of the Effectiveness of VDP Participant Contributions to Taxpayer Compliance in Bali Period 1 January – 30 June 2022

Period	Realization of Participants (person)	WP Compliance Realization (person)	Percentage	Criteria
1 January – 30 June 2022	3.927	285.140	1,378%	Very Less

Source: Secondary data processed, 2022

To calculate the effectiveness of the contribution through VDP to taxpayer compliance in Bali for the 2021 Annual SPT reporting submitted in 2022, it is calculated as follows:

$$\text{Effectiveness} = \frac{3.927 \text{ people}}{285.140 \text{ people}} \times 100\% = 1,378\%$$

From the results of the analysis above, it can be seen that the comparison of the realization of taxpayers as VDP participants with the overall realization of taxpayers who submitted their Annual SPTs during the VDP period in Bali from January 1 to June 30 2022, the ratio is classified as "very lacking" criteria with an income of 1.378% only. This low achievement is due to the relatively short period of utilizing this policy, which is a big challenge for the Regional Office of the Directorate General of Taxes Bali to maximize its education to all taxpayers in Bali, so that its effectiveness there are still problems that need to be studied and need to maximize the socialization period in order to increase confidence of taxpayers to follow this policy.

Conclusion

Based on the results and discussion in this study regarding the effectiveness of the voluntary disclosure program on tax revenue and taxpayer compliance in Bali, it can be concluded that the implementation of the taxpayer voluntary disclosure program has been based on a clear legal umbrella regarding the Voluntary Disclosure Program (VDP) through the Law the Harmonization of Tax Regulations (UU HPP) and its derivatives through PMK-196/ PMK.03/2021 so as to clarify the authorities in implementing it. In addition, the preparation stages and various policy implementation efforts carried out by the Regional Office of the Directorate General of Taxes Bali can be considered quite good for the availability of internal education to internal parties, as well as various external education or socialization to taxpayers through face-to-face or through social media. During the implementation of this policy, the Regional Office of the Directorate General of Taxes Bali felt a slight obstacle in its implementation, this was because the period of this VDP was quite short, so that it did not maximize external education socialization to taxpayers. Then the level of effectiveness of the voluntary disclosure program on tax receipts and taxpayer compliance in Bali from the period January 1 to June 30, 2022 which was carried out in Bali was classified as ineffective criteria with the contribution results classified as very less contributing criteria.

The results of this study are expected to be used as input for the Regional Office of the Directorate General of Taxes Bali to be able to increase the effectiveness of the implementation of policies built by the government, namely the Voluntary Disclosure Program (VDP) for taxpayers to maximize tax revenues to be obtained and taxpayer compliance in the future. In addition, it can be used as an evaluation material if another policy is to be issued in the future, to better consider setting the target of the policy being implemented so that the achievement of the desired objectives of this policy is clearly written, so as not to use assumptions anymore to estimate the level of effectiveness.

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