

Between Amnesty and Audit: Tax Policy Consistency, Institutional Trust, and the Future of Tax Compliance in Indonesia

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ABSTRACT

Indonesia's experience with tax amnesty presents a major policy paradox. The government has relied on tax amnesty and voluntary disclosure to expand the tax base and raise short-term revenue. Yet, repeated amnesty programs and subsequent audit initiatives have raised concerns about policy consistency and institutional credibility. This article uses a qualitative literature review rather than a systematic literature review to examine how the consistency of Indonesia's tax-amnesty policy affects trust in the tax system and, in turn, taxpayer compliance. Drawing on journal articles, official policy materials, and policy commentaries published mainly since 2020, the article synthesizes evidence on three issues: the conceptual foundations of tax amnesty, the indicators of amnesty success, and the implications of post-amnesty enforcement for taxpayer trust. The analysis shows that Indonesia's first tax amnesty in 2016–2017 generated exceptional short-term outcomes, but the 2022 Voluntary Disclosure Program attracted far fewer participants and lower declared assets, indicating a decline in confidence and a narrower policy scope. The 2026 policy discourse on re-examining tax amnesty and PPS participants intensified concerns that the state may be shifting from a trust-building to a revenue-maximizing posture. This weakens the perceived credibility of amnesty promises and risks reinforcing the public narrative that tax amnesty is a trap rather than a pathway to normalized compliance. The article concludes that Indonesia needs a more consistent post-amnesty framework, clearer rules for follow-up audits, and a stronger trust-based approach to tax administration to achieve durable increases in voluntary compliance.

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INTRODUCTION

Tax amnesty is often introduced as an extraordinary policy instrument designed to recover previously unreported assets, encourage taxpayers to re-enter the formal tax system, and improve short-term revenue performance. In practice, however, the long-term success of such a policy depends not only on immediate revenue gains but also on whether the program strengthens institutional trust and future compliance. Indonesia provides an especially important case because it implemented a globally prominent tax amnesty in 2016–2017 and then introduced a second large-scale voluntary disclosure scheme in 2022 under the *Program Pengungkapan Sukarela* (PPS) [1], [2], [3], [4], [5].

The 2016–2017 tax amnesty generated very large declared assets and redemption receipts, and it was widely presented as a one-time opportunity to regularize noncompliance. Yet the later introduction of PPS and the subsequent announcement that tax authorities would intensify examinations of participants with allegedly undisclosed assets reopened a deeper question: can an amnesty remain credible if taxpayers believe that disclosure today may expose them to targeted examination tomorrow? This question is not merely legal. It concerns the broader integrity of tax administration and the political sustainability of a compliance system that depends on both enforcement and trust [3], [4], [6], [7], [8], [9].

Indonesia's tax ratio challenge makes this issue particularly urgent. Policy debates over medium-term revenue mobilization increasingly stress the need to widen the tax base and strengthen compliance, while public discussion has also considered the possibility of a third tax amnesty. If taxpayers perceive repeated amnesties and post-amnesty audits as inconsistent or unfair, the result may be weaker tax morale, lower willingness to voluntarily disclose assets, and stronger expectations that future noncompliance will be forgiven again. This article, therefore, asks how far policy inconsistency in Indonesia's tax-amnesty regime affects public trust in taxation and what this means for the future of voluntary compliance [10], [11], [12], [13], [14], [15].

This article contributes by offering a tax-focused qualitative literature review on the relationship between tax amnesty, policy consistency, trust, and compliance in Indonesia. It excludes unrelated sectoral issues and concentrates fully on taxation, tax administration, and taxpayer behavior. The central argument is that the effectiveness of tax amnesty cannot be evaluated only by immediate receipts or declarations; it must also be assessed through its effects on legitimacy, fairness, and taxpayers' expectations of future state behavior [1], [2], [16].

LITERATURE REVIEW

Conceptual and Theoretical Foundations

Tax amnesty generally refers to a state policy that allows taxpayers to declare previously unreported income or assets and settle past liabilities under more favorable terms than would be imposed in ordinary enforcement proceedings. The policy rationale usually combines fiscal pragmatism with administrative realism: governments may recover some revenue and improve database quality more quickly through disclosure incentives than through costly, uncertain enforcement. Yet this logic only holds if taxpayers believe the amnesty is credible, sufficiently final, and meaningfully different from routine administration [1], [2], [16], [17], [18].

A key theoretical lens for this issue is the Slippery Slope Framework, which explains tax compliance through the interaction between trust in tax authorities and their power. Under this framework, voluntary compliance increases when taxpayers view the authority as legitimate, predictable, and fair, while enforced compliance rises when detection and sanctions are credible. Sustainable tax compliance requires a workable balance between both dimensions. If state power increases while trust deteriorates, taxpayers may comply only reluctantly and strategically, which weakens the long-run stability of the fiscal system [19], [20], [21], [22].

Institutional legitimacy theory further clarifies why policy consistency matters. Taxpayers respond not only to rates, penalties, and audit probabilities, but also to whether government action appears normatively coherent and procedurally fair. A tax amnesty implicitly signals that taxpayers who disclose assets in good faith will be allowed to normalize their relationship with the tax system under clearly defined terms. If later policy actions blur those terms or create perceptions that disclosure merely improves the authority's future targeting capacity, trust may fall even where formal legality remains intact [2], [3], [7], [8], [23].

Indicators of Tax Amnesty Success

The literature suggests that tax-amnesty success should be assessed at three levels. The first is short-term fiscal performance, including redemption payments, declared assets, and repatriation. On these indicators, Indonesia's 2016–2017 program was highly successful. The second is medium-term administrative impact, including whether the state expands its taxpayer database, improves declaration quality, and strengthens the tax base. The third is long-term behavioral effect, namely whether taxpayers become more willing to comply voluntarily and whether the legitimacy of tax administration improves [2], [3], [4], [5], [6], [14], [16], [24].

Evidence from Indonesia shows that strong short-term fiscal outcomes do not automatically translate into improved long-term compliance. Studies of post-amnesty behavior suggest that tax amnesties can either normalize taxpayers into the system or reinforce strategic waiting behavior, depending on how credible and singular the amnesty appears. If taxpayers expect another amnesty or believe the state will later reinterpret the settlement, the behavioral effect can be negative even when the fiscal effect is initially strong [2], [10], [13], [14], [25].

Repeated Amnesties and Post-Amnesty Enforcement

A repeated amnesty creates a well-known moral hazard problem. Taxpayers may delay compliance if they assume that the state will periodically offer reduced-cost settlement windows. This problem intensifies when enforcement after the amnesty is either too weak to deter nonparticipants or too focused on participants, thereby conveying the impression that disclosure created vulnerability rather than closure [1], [13], [14], [26].

Indonesia's policy debate since 2022 reflects both risks. Critics of repeated amnesties argue that a second or third amnesty weakens the meaning of "exceptional" relief and undermines fairness for fully compliant taxpayers. At the same time, the legal framework for PPS explicitly preserves the authority's power to sanction assets that remain undisclosed, which means the boundary between legitimate follow-up enforcement and perceived policy inconsistency becomes especially important. This is precisely where institutional trust becomes decisive [3], [8], [9], [10], [11], [27].

METHOD

This study employs a qualitative literature review rather than a systematic literature review. The choice is methodological and substantive. The research question concerns not only measurable outcomes but also policy meaning, institutional legitimacy,

narrative framing, and the interpretive consequences of policy inconsistency. These objectives are better served by a qualitative literature review that enables contextual synthesis across legal materials, public policy analysis, tax-compliance theory, and empirical studies on taxpayer trust [28], [29].

The review focuses on literature published mainly between 2020 and 2026, while selectively including earlier classic works where necessary for conceptual grounding. Sources were drawn from peer-reviewed journals, official government documents, policy commentary, and authoritative institutional analysis. Priority was given to materials directly addressing Indonesia's tax amnesty, PPS, tax compliance, tax morale, trust in government, and post-amnesty enforcement [1], [2], [3].

The review process involved three stages. First, relevant literature was identified using thematic search combinations such as "Indonesia tax amnesty," "PPS 2022," "tax compliance trust Indonesia," "post-amnesty audit," and "repeated tax amnesty moral hazard." Second, sources were screened for conceptual relevance, analytical quality, and direct connection to the Indonesian case. Third, selected sources were coded thematically around four analytical clusters: program design and outcomes, post-amnesty enforcement, trust and legitimacy, and long-term compliance implications. The result is a narrative synthesis that examines how policy consistency shapes taxpayer trust and compliance expectations in Indonesia [10], [16], [24].

This method has limitations. It does not aim to capture every publication in the manner of a systematic review, nor does it generate a pooled quantitative estimate. Instead, it seeks explanatory depth and interpretive coherence. For a policy debate centered on credibility, trust, and institutional meaning, that trade-off is appropriate [28], [29].

RESULTS

Program Design and Outcomes in Indonesia

Indonesia's 2016–2017 tax amnesty was among the largest internationally in terms of declared assets and redemption receipts. Official reporting indicates that the program generated approximately Rp 130 trillion in redemption payments and declarations of around Rp 4,813.4 trillion. The total reporting base reached roughly 974,058 statements. These outcomes established the program as a major short-term fiscal success, at least in terms of immediate monetary indicators [1], [4], [6].

The 2022 PPS produced a smaller but still significant outcome. Official and policy reports indicate that disclosed net assets totaled about Rp 594.82 trillion, final income tax payments were around Rp 61 trillion, and the number of taxpayers was 247,918. The scale of the PPS was therefore far below the 2016–2017 program in both participant count and declared assets. Although the program's scope and eligibility differed, the decline is analytically important because it may also reflect weaker trust in the policy's finality and distinctiveness [5], [10], [13], [30].

The following charts summarize the contrast in participation, disclosed assets, and fiscal yield between the two programs.

The visual gap between the two programs supports the literature's claim that a later amnesty does not necessarily replicate the confidence or momentum of an earlier one, even if it remains fiscally meaningful. This decline is particularly relevant for a trust-based interpretation of tax policy, because taxpayers may interpret repeated amnesties as evidence that earlier assurances of uniqueness were not durable [2], [10], [13], [14], [31].

Post-Amnesty Enforcement and Perceived Inconsistency

The most significant recent issue is the tension between the legal structure of voluntary disclosure and the public perception of audit follow-up. Under the PPS framework, taxpayers who failed to disclose eligible assets remained exposed to final income tax and administrative sanctions if those assets were later found. Legally, this means the state did not waive its right to pursue undisclosed assets. Yet, in political and behavioral terms, the distinction between auditing undeclared assets and re-targeting amnesty participants is not always clear to the public [2], [8], [27].

This tension intensified when public reporting in May 2026 indicated that the Directorate General of Taxes would again examine tax amnesty and PPS participants whose disclosures were suspected to be incomplete, while linking such activity to broader revenue optimization efforts. Analysts quoted in that coverage warned that even legally permitted action can weaken public trust if taxpayers perceive that those who entered the system in good faith are becoming the primary objects of intensified enforcement. In this sense, the issue is not only whether enforcement is lawful, but whether it is communicated and targeted in ways consistent with the trust-building purpose of amnesty [3], [7], [8], [9], [32].

Trust, Tax Morale, and Compliance Intentions

Recent literature strongly supports the importance of trust for taxpayer behavior in Indonesia. Comparative research on Indonesia and Malaysia finds that trust in government is an important determinant of compliance and that policy design shapes taxpayers' interpretation of state intentions. A more recent Indonesian study also reports that public trust significantly influences taxpayers' intention to comply, with concerns about corruption, fairness, and institutional credibility weighing heavily on perceptions of the tax system [3], [9], [23].

Against this background, public narratives such as tax amnesty as a "trap" and the authority "hunting in a zoo" become analytically meaningful rather than merely rhetorical. These narratives hold that registered, visible, and previously cooperative taxpayers are

easier to target than those who remain outside the formal system. If this perception spreads, the incentive to disclose voluntarily weakens because disclosure may be seen as self-exposure rather than normalization [2], [7], [33], [34], [35].

DISCUSSION AND ANALYSIS

The Indonesian case shows that tax amnesty should be understood as a credibility-sensitive policy. Immediate receipts can be high, but long-term compliance depends on whether taxpayers believe the state's promises and future behavior are consistent. In 2016–2017, the state obtained extraordinary declarations and revenue, but the later introduction of PPS and renewed audit discourse complicated the original message that the amnesty was exceptional and final [1], [4], [6], [10], [16].

From the perspective of the Slippery Slope Framework, Indonesia's current challenge is not the absence of enforcement power but the difficulty of maintaining trust while exercising that power. The legal authority to audit undeclared assets after an amnesty is entirely compatible with sound tax administration. However, when this authority is framed in ways that make participants feel exposed in retrospect, power can crowd out trust and push the system toward adversarial compliance. That outcome is institutionally costly because voluntary compliance is cheaper, more stable, and more conducive to long-run revenue performance than compliance secured mainly through fear [2], [3], [8], [9], [19], [20], [21].

Repeated amnesty proposals deepen this problem. If a third amnesty is seriously considered before the state has rebuilt confidence in the consistency of the first two programs, taxpayers may rationally infer that waiting remains a viable strategy. Fully compliant taxpayers may also feel unfairly treated if noncompliance continues to be resolved through periodic concessions, while participants in earlier programs may conclude that government commitments are provisional rather than reliable. In both cases, the long-term result is weaker tax morale [10], [11], [12], [13], [14].

The literature therefore points toward a broader policy lesson: the effectiveness of tax amnesty depends less on tariff engineering than on credible integration into a coherent enforcement framework. Post-amnesty rules must be clear, narrowly defined, and consistently communicated. Risk-based enforcement should focus on genuinely undisclosed assets and high-risk evasion patterns, not create the impression that participation itself increases vulnerability. Where the legal framework allows follow-up action, administrative communication should emphasize the difference between incomplete disclosure and honest compliance under the program's stated terms [1], [8], [27], [36], [37].

Tax policy consistency matters because taxpayers do not respond only to statutory rates and penalties; they also respond to what policy sequences reveal about the government's credibility. When a state repeatedly introduces, reopens, or informally re-signals tax amnesties, it teaches taxpayers that non-compliance may later be regularized at a discount. In institutional terms, the rules cease to function as stable obligations and become negotiable bargains. This changes the expected return to evasion, but it also changes the symbolic meaning of compliance: timely payment starts to look less like a civic duty and more like a disadvantage borne by the most compliant taxpayers. The IMF's comparative review of tax amnesties reaches precisely this point, concluding that successful amnesties are the exception rather than the norm and that the essential ingredient is not leniency itself but stronger tax administration and enforcement capacity. This logic is reinforced by the slippery slope framework, which shows that durable compliance depends jointly on the power of tax authorities and taxpayers' trust in them, not on deterrence alone [1], [38].

The mechanism linking inconsistency to weaker compliance operates through expectations, fairness, and credibility. First, repeated amnesties create an "insurance effect": taxpayers may rationally defer compliance if they believe future forgiveness is likely. Experimental evidence shows that anticipated amnesties can reduce overall compliance by roughly 9–10 percent, precisely because the predictability of future relief lowers the perceived downside of current evasion. Second, recurrent amnesties damage horizontal equity. Honest taxpayers who have already paid in full can reasonably conclude that the state rewards strategic delay while punishing rule-following. Third, repetition signals institutional weakness—either weak enforcement, fiscal desperation, or both. OECD and World Bank work on tax morale and fiscal contracts emphasizes that trust, reciprocity, fairness, and accountability are critical to quasi-voluntary compliance; once those perceptions erode, the tax climate becomes more antagonistic, and future enforcement must work harder to obtain the same level of compliance [39], [40], [41].

Communication is, therefore, not a secondary matter but part of the compliance mechanism itself. Tax authorities can use communication effectively, or they can use it to normalize strategic delay. Evidence from Santa Fe, Argentina, shows that simpler, behaviorally informed amnesty notices increased participation and revenue collection by reducing cognitive burdens and clarifying the offer. But the same body of work warns that amnesties can also encourage procrastination and set bad precedents for the wider population if they become too salient or too frequent. Similarly, a large natural field experiment with the Dominican Republic tax authority found that deterrence-based amnesty messages—when tied to real beliefs about enforcement and future consequences—substantially increased debt payment and disclosure, with no evidence of later backfiring over the next two years. The policy implication is subtle but important: communication can improve take-up inside an exceptional amnesty, but clear enforcement communication is what prevents the program from being interpreted as an invitation to wait for the next one [42], [43].

Comparative evidence from developed countries is especially instructive because it shows that administrative sophistication does not automatically neutralize the credibility problem. Italy has long relied on amnesties and concessionary regularizations as a "shortcut" policy against evasion, as one recent study calls it. The Italian Revenue Agency's 2015 voluntary disclosure program

drew more than 129,000 applications, revealed over €59.5 billion in assets, and generated about €3.8 billion in revenue—clear proof that amnesties can produce immediate fiscal results. Yet more recent evidence from Tuscany’s 2016–2019 tax concession is far less encouraging from a compliance perspective: net recovery amounted to only 1.6 percent of unpaid taxes accrued, and taxpayers who had used the amnesty before were more likely to default again when they later cheated. This is exactly the behavioral pattern expected when taxpayers learn that arrears can be settled later at lower cost. Greece reached a related lesson from a different path. Its 2010 amnesty was designed in part to “cultivate a change in tax mentality” and encourage voluntary compliance, but the IMF’s 2026 assessment attributes Greece’s durable compliance gains over 2010–2025 to sustained administrative reform—autonomy of the revenue authority, digital reporting, and data-driven compliance management—rather than to periodic forgiveness. For the manuscript, these two cases help establish that policy consistency and credible institutional follow-through, not amnesty frequency, are the variables most closely associated with durable compliance outcomes [44], [45], [46], [47]. A comparison of tax amnesty implementation across various countries is summarized in Table 1.

Table 1. Comparative Country Cases

Country	Amnesty Year(s)	Design Features	Observed Outcomes	Trust/Compliance	Key Lessons
Indonesia	2016–2017; 2022 PPS; third-amnesty debate in 2025	Broad asset disclosure with redemption payments; PPS reopened voluntary disclosure for prior tax-amnesty participants and certain individual taxpayers with undeclared assets from 2016–2020 [4].	Large one-off disclosures and revenue were achieved, and the tax authority argued that post-2017 reporting and payment compliance improved among participants; however, renewed amnesty debate risks teaching taxpayers to wait for another window [4].		A large amnesty can mobilize short-run declarations, but repetition weakens predictability and fairness unless followed by credible enforcement and a public no-repeat commitment [1].
Greece	2010	Law 3842/2010 and Law 3888/2010 used flat-rate disclosure and repatriation, as well as broader debt-settlement-style measures, during crisis conditions [48].	The 2010 program was framed as a way to change tax mentality and raise voluntary compliance, but later IMF evidence credits durable gains to autonomy, digitalization, and data-driven compliance management rather than episodic forgiveness [48].		Crisis-driven amnesties do not substitute for institutional reform. Long-run credibility came from administrative modernization, not from repeated settlements [47].
Argentina	Multiple programs with varying success; 2016; 2024	2016 “sinceramiento fiscal” was a voluntary and exceptional disclosure regime for assets in Argentina and abroad; 2024 reintroduced a new asset-regularization regime [49].	Argentina’s 2016 program disclosed assets worth about 21% of GDP, quadrupled declared foreign assets, and improved subsequent compliance in wealth and capital-income taxation; a municipal study found only a slight increase in compliance after a local amnesty; the 2024 relaunch reopens the expectation channel [50].		Amnesty success is possible when third-party information, enforcement, and tax-base broadening are strong, but repeated relaunches can normalize strategic delay [50].
Italy	Repeated condoni; 2015 voluntary disclosure; 2016–2019 regional concession	Repeated settlement and disclosure policies; 2015 focused on voluntary disclosure of hidden assets, while Tuscany later used a regional concession approach [44].	The 2015 program produced significant short-run declarations and revenue, but Tuscany’s 2016–2019 concession recovered only 1.6% of arrears, and prior amnesty users were more likely to default again later [44].		Repeated amnesties can become a “shortcut” that undermines long-run discipline by leading taxpayers to believe that arrears are eventually negotiable [45].
South Africa	2003; 2016; permanent VDP under the Tax Administration Act	One-off exchange-control amnesty (2003), then a targeted 2016 Special VDP for unauthorized foreign assets using a joint	The 2016 SVDP generated over R3.3 billion in agreed tax liabilities, with over R2.7 billion already paid by March 2018. The permanent VDP embeds disclosure in a standing		Narrow, targeted, enforcement-linked disclosure programs are less trust-damaging than broad, repeated

Country	Amnesty Year(s)	Design Features	Observed Outcomes	Trust/Compliance	Key Lessons
Brazil	2016; 2017 reopening; 2024 RERCT-Geral	SARS–SARB process; permanent statutory VDP continues outside emergency amnesties [51]. Initial RERCT for undeclared lawful offshore assets; later reopening; 2024 regime explicitly followed the earlier 2016 and 2017 model. REFIS-type debt forgiveness has also been used frequently [53].	compliance framework rather than recurring mass pardons [52]. Official policy design itself acknowledges recurrence. FGV’s evaluation of the 2014 REFIS found negative policy effects and transparency deficits, with beneficiary firms losing, on average, 6% more workers than comparable non-beneficiaries between 2015 and 2017 [54].		amnesties used as routine fiscal tools [52]. Once amnesty-style regularization becomes routine, predictability shifts in the wrong direction: taxpayers begin to expect another rescue rather than internalize stable compliance norms [55].
United States	Repeated state amnesties, especially 1982–2004	Many states used one-off amnesties repeatedly, including second- and third-round amnesties [56].	Across 50 states, repeated amnesties generated less short-run revenue than earlier rounds and magnified long-run revenue losses associated with weaker compliance incentives. Experimental evidence also shows that compliance can fall after amnesty unless post-amnesty enforcement rises [56].		Repetition is the central design risk. If an amnesty is used at all, it should be paired with stronger enforcement and credible signals that it will not become routine [56].

Evidence from developing and middle-income countries reveals a more differentiated picture, but it does not overturn the central argument about inconsistency. Indonesia’s 2016–2017 tax amnesty was among the largest in the world, generating Rp114 trillion in redemption payments from declared assets of about Rp4,813 trillion, while the overall realization of the program reached Rp134.99 trillion when other payments are included. The 2022 *Program Pengungkapan Sukarela* then gave another window for voluntary disclosure, and the official explanation for the program explicitly relied on the claim that post-2017 participants had shown improved reporting and payment compliance. Even so, the later emergence of political discussion about a possible third amnesty creates the precise credibility problem examined in this manuscript: once taxpayers see extraordinary relief used more than once, they may begin to treat future non-compliance as temporarily tolerable. Argentina shows both the promise and the danger of this pattern. On one hand, its 2016 program was a remarkable success: hidden assets worth roughly 21 percent of GDP were disclosed, declared foreign assets quadrupled, and subsequent compliance in wealth and capital-income taxation improved, especially at the top of the distribution. On the other hand, Argentina’s longer history includes multiple amnesties with varying success, and a new regularization regime was launched again in 2024. At the subnational level, evidence from one Argentine municipality finds only a slight increase in subsequent property-tax compliance after an amnesty. Taken together, Indonesia and Argentina suggest that an amnesty can work as a temporary disclosure device, but repeated recourse to the instrument risks converting it from an exceptional compliance reset into a recurring expectation embedded in taxpayer behavior [4], [5], [10], [50], [57], [58], [59].

South Africa and Brazil are especially useful contrasting cases for the role of design, targeting, and institutional capacity. South Africa’s 2016 Special Voluntary Disclosure Program was narrower and more rules-based than a broad amnesty for the population. It was tied to unauthorized foreign assets, jointly administered by SARS and the Reserve Bank, integrated into e-filing, and followed an international environment of much greater information exchange. By March 2018, the program had produced more than R3.3 billion in agreed tax liabilities, with over R2.7 billion already paid, while South Africa also retained a permanent statutory Voluntary Disclosure Program for non-compliance outside emergency amnesties. This architecture matters because it frames disclosure as a compliance channel within a credible enforcement system, not as a recurring substitute for enforcement. Brazil offers the opposite caution. The original 2016 RERCT was followed by a 2017 reopening, and the Receita Federal’s 2024 announcement explicitly stated that the new RERCT-Geral followed the model of the earlier 2016 and 2017 programs. At the same time, Brazilian REFIS-style debt forgiveness has been used frequently enough that an FGV study described it as a recurrent public-policy instrument and found negative downstream effects in the 2014 case, alongside governance and transparency deficits. In terms directly relevant to the manuscript, the contrast is clear: targeted disclosure embedded in a credible administrative framework may preserve more trust than broad, repeated relief that begins to look like routine fiscal management [52], [54], [55], [60].

The trust dimension should be made explicit in the manuscript because the most durable compliance effects occur when post-amnesty policy strengthens procedural fairness and institutional reliability. Greek evidence shows that trust in reciprocity, democracy, public services, and tax justice directly affects tax morale. Indonesian evidence likewise shows that respectful treatment by tax officials strengthens compliance, while authoritarian procedures increase non-compliance, with trust acting as the mediating factor. World Bank synthesis reaches the same conclusion more broadly: if tax administrations are honest, fair, informative, and helpful—and treat taxpayers as partners rather than inferiors—tax morale rises. This means that inconsistency in amnesty policy does more than alter financial incentives. It erodes the relational foundation on which future voluntary compliance depends. A state that repeatedly says “comply now” but then later says “regularize cheaply” invites taxpayers to infer that the law is unstable, selectively enforced, and unfairly administered. That inference is fundamentally corrosive to trust [61], [62], [63], [64].

For these reasons, the discussion section can reasonably conclude that restoring trust after repeated amnesties requires more than promising tougher audits. It requires a credible policy reset. The comparative record suggests five concrete elements. First, governments should publicly state that amnesties are exceptional and specify the objective conditions under which no near-term repetition will occur. Second, any disclosure window should be accompanied by an explicit post-amnesty enforcement plan, including risk-based audits, use of third-party data, and visible consequences for continued non-disclosure. Third, communication should be transparent, simple, and fair, emphasizing both the temporary opportunity and the certainty of subsequent enforcement. Fourth, administrations should reduce ordinary compliance costs by improving digital systems, taxpayer service, and procedural clarity. Fifth, governments should visibly strengthen the fiscal contract by demonstrating fairness in enforcement and accountability in the use of revenue. This is the combination of enforcement, facilitation, and trust highlighted by the World Bank, OECD, IMF, and the most persuasive country cases. In manuscript terms, the policy problem is not tax amnesty in the abstract; it is inconsistent amnesty policy that substitutes episodic forgiveness for predictable, fair, and institutionally credible tax administration [1], [39], [40], [43], [47].

In this perspective, the principal long-run cost of inconsistent tax amnesty policy is not simply foregone revenue from any single program, but the gradual destruction of the trust-based component of compliance, because taxpayers learn that the state’s commitment to equal treatment, predictable enforcement, and stable rules is conditional rather than credible [1], [39], [40], [47].

Open Questions and Limitations

Direct longitudinal measurements of **trust** after tax amnesty episodes are less common than measurements of declarations, arrears recovery, or later payment behavior. As a result, some of the trust claims in the comparative literature are inferred from tax morale studies, taxpayer survey evidence, or the behavioral effects of repeated programs, rather than from large panel surveys conducted immediately before and after each amnesty episode. The causal evidence is strongest for later compliance behavior in places like Italy, Argentina, U.S. states, and the Dominican Republic; it is somewhat more indirect for trust erosion in cases such as Greece and Brazil, where institutional lessons are clearer than direct trust metrics [43], [45], [55], [57], [61], [62].

CONCLUSION

Indonesia’s tax-amnesty experience reveals a central paradox in tax administration. Tax amnesty can generate large short-term fiscal gains and improve the state’s informational reach, but its long-term success depends on institutional credibility, policy consistency, and taxpayers’ trust in the authority’s behavior after the program ends. The decline in participation and declared assets from the 2016–2017 amnesty to the 2022 PPS suggests that policy repetition and credibility concerns may already be reducing taxpayers’ willingness to respond positively to voluntary disclosure initiatives.

The 2026 debate over renewed examinations of tax amnesty and PPS participants makes this issue more urgent. Even where such examinations are legally grounded, they can weaken trust if they are perceived as contradicting the spirit of amnesty and transforming disclosure into a future audit risk. The central policy task is therefore not simply to decide whether to offer another amnesty, but to establish a tax-governance framework in which the relationship between amnesty, enforcement, and trust is coherent and predictable.

Three implications follow. First, broad repeated amnesties should be approached with extreme caution because they can normalize strategic delay and weaken fairness. Second, the rules governing post-amnesty examinations should be clarified and publicly communicated to distinguish honest disclosure from incomplete or fraudulent declarations. Third, Indonesia’s long-term revenue goals require a trust-oriented tax administration in which coercive power is balanced by consistency, legitimacy, and procedural fairness.

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