Tax Amnesty Implementation in

Selected Countries and Its

Effectivity <u>Andrew C. Aseng</u>

Universitas Klabat, Manado, Indonesia;
andrew.aseng@unklab.ac.id

Abstract: Tax is one of the biggest sources of income in one country that need to be monitored thoroughly by the government. However, delinquent taxpayers still exist and cost quite a lot of money of their own countries. In addition, biggest data leak to date, called Panama Papers, seemed to open people eyes on how rich people hide their wealth in tax haven countries that result in tax evasion. To address this problem, and then tax amnesty became a hot topic to study. Thus, this paper discusses about the implementation of tax amnesty in selected countries and which factors that have role in a successful tax amnesty program. Further, impact of tax amnesty in tax revenue as well as pros and cons of this program from literatures are discussed to improve our tax amnesty knowledge.

Keywords: Tax amnesty, taxpayers, tax evasion, economy