



A Systematic Literature Review on Tax Amnesty in 9 Asian Countries

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ABSTRACT

Tax amnesty as a part of a fiscal policy has been implemented by either the developed countries and the developing countries as it maximizes the revenue from the unpaid taxes. 9 countries in Asia had implemented tax amnesty: Bangladesh, India, Indonesia, Kazakhstan, Malaysia, Pakistan, Philippines, Sri Lanka, and Thailand. The study aims to examine the implementation of tax amnesty in 9 Asian countries. The data was collected from a literature survey on the scholarly journals and online articles that discuss the implementation of the tax amnesty in each country. The study shows that to have an effective tax amnesty effect, the government should avoid the long-term duration and too frequent tax amnesty program as it would have a detrimental effect on the taxpayer behavior.

Keywords: Tax Amnesty, Implementation, Literature Review, Asia

JEL Classifications: H20, H27, H30, H71

1. INTRODUCTION

A country macroeconomic policy and sustainable growth are largely influenced by its fiscal and taxation system, specifically in areas such as public debt, inflation, fiscal deficit, income distribution and economic stability. Many developed and developing countries have used tax amnesties as part of their fiscal program (Luitel and Tosun, 2013). Tax amnesty is defined as the one-time program that last for a short period of time that waive the tax liability (including the interest and penalties) and both civil and criminal penalties of the previous unpaid tax to non-filers or taxpayers who have not paid a correct amount of tax (Le Borgne and Baer, 2008; Ross, 1986). There are two main objectives of the tax amnesty program (Ross, 1986). First is to encourage the non-filers and taxpayers who understate their revenue back to the tax roll (Ross, 1986). Second is to increase the tax compliance behavior among the taxpayers (Ross, 1986).

Tax amnesty historically introduced in Egypt by Ptolemy V Epiphanes around 200 BC (Mikesell and Ross, 2012). The

history was written on the stone named Rosetta which explained the appreciation of the priesthood for the tax amnesty program (Mikesell and Ross, 2012). Despite the belief that tax amnesty is able to raise the country revenue and tax compliance of the tax payers, there are only a few countries in the world that had implemented tax amnesty program in their countries as it is considered as one of the controversial revenue tools (Alm and Rath, 1998). There were 25 countries which had already implemented tax amnesty program are: Argentina, Australia, Belgium, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, France, Honduras, India, Indonesia, Ireland, Italy, Malaysia, Mexico, New Zealand, Pakistan, Panama, Peru, Sri Lanka, Switzerland, the Philippines, Uruguay (Alm and Rath, 1998).

Tax amnesty had been implemented by more than those 25 countries mentioned above (Alm and Rath, 1998). Unfortunately, there is only a dearth of studies which systematically examine the implementation of tax amnesty in Asia. Therefore, it is necessary for us to examine the implementation of the tax amnesty program in Asia in order to understand what are the key success factor to

the program and what are the benefits and cost of the tax amnesty program.”

The current paper aims to conduct a systematic review of the literature which discusses the tax amnesty implementation in all the countries in Asia. The paper contributes to the taxation discipline by describing and analyzing the implementation of tax amnesty across countries comprehensively.

2. LITERATURE REVIEW

Prior to the implementation of the tax amnesty program, the government should conduct an assessment of the existing condition of the tax compliance, prospective changes in law enforcement, eligibility, coverage, incentives and its duration (Alm and Rath, 1998).

2.1. Existing Tax Compliance

The government should examine first the existing condition to see the feasibility of the implementation of tax amnesty (Alm and Rath, 1998).

2.2. Prospective Changes in Law Enforcement

The government should also conduct a comprehensive assessment regarding the tax regulation (Alm and Rath, 1998).

2.3. Eligibility

It is very important to the government to determine the eligibility of the tax amnesty. Tax amnesty usually does not only targeted to the potential taxpayers who are not on the roles but also targeted to those who are already on the tax role (Alm and Rath, 1998). It also eligible to those who are domicile and non-domiciled residents (Alm and Rath, 1998) The eligibility determination is very important as it will influence the revenue collected from the program (Alm and Rath, 1998).

2.4. Coverage

The government should clearly determine which type of taxes that will be included in the tax amnesty program. Tax amnesty can be applied to individual income tax, corporate income tax, sales and use tax, and property tax (Alm and Rath, 1998).

2.5. Incentives

Amnesty literally means forgiveness. Therefore, the government should clearly specify the amount of unpaid tax, interest, and penalties that will be forgiven through the tax amnesty program (Alm and Rath, 1998).

2.6. Duration

It is possible for a policy maker to have either temporary or a permanent tax amnesty (Alm and Rath, 1998; Andreoni, 1991). It is also possible for the government to enact temporary but multiple tax amnesty program (Alm and Rath, 1998).

3. METHOD OF RESEARCH

Literature review refers to an objective, thorough summary, and critical analysis of the relevant available research literature on the topic being studied (Hart, 1998).

3.1. Literature Search Strategy

Relevant papers reflecting the implementation of tax amnesty in the world were collected from ProQuest, JSTOR, and Google Scholar databases. The search strategy was conducted using “tax amnesty” and the name of Asian countries as main subject headings, titles, abstracts, keywords, and text words.

Due to the inadequacy of the academic paper related to the tax amnesty implementation in Asian countries, the researcher then searched for the tax amnesty news and articles available online. Similar keywords were used to find the relevant articles.

3.2. Development of the Guidelines

To evaluate tax amnesty implementation, the researcher used the indicator explained by Alm and Rath (1998) such as existing tax compliance, prospective changes in law enforcement, eligibility, coverage, incentives, and duration. The authors also analyzed whether the tax amnesty implementation in those countries was successful or fail. In addition to that, the authors also examined the factors that become the source of the attainment and failure of tax amnesty program in the above countries.

3.3. Selection of Article to Review

The literature search identified 35 articles on the implementation of the tax amnesty program in 9 countries in Asia.

4. ANALYSIS AND DISCUSSION

The analysis of the tax amnesty implementation in Asia was conducted based on the alphabetical list:

4.1. Bangladesh

Bangladesh is a country which experiences an acute poverty (Sarker, 2004). Therefore, the tax burden is only shared by a limited number of individuals and corporations or only $\leq 1\%$ of its 133 million population (Sarker, 2004). There is only a dearth of studies which discuss the duration of the tax amnesty implementation in Bangladesh. Bangladesh has launched 18 times of tax amnesty between 1971 until 2013 (Ahmed, 2016). Table 1 describes the amount of tax amnesty collected since 1976 until 2010.

The tax amnesty program in Bangladesh has created a detrimental effect on the country economy. The taxpayers who join the tax amnesty program was protected by the government even though they only reported 1% of their black money as they got a license of whitening some black money (Waris and Abdul Latif, 2014). The 2013-2014 tax amnesty only succeeded in collecting 18 crores from 205 individual only.

4.2. India

India has conducted repeated tax amnesty program: In 1951, 1965, 1975, 1975, 1980, 1985, 1986, 1991, 1997, 2013 and the most recently is in 2016 (Bamzai, 2016; Beniwal and Shrivastava, 2016; Das-Gupta and Mookherjee, 1995).

The 1997 tax amnesty or called as the Voluntary Disclosure of Income Scheme (VDIS) was proposed to reduce black economy. The program was targeted to the corporate and individuals that

set the 35% rate and 30% rate of tax for each party to legitimize their assets without any retrospective penalties (Banerzi, 2016). The 1997 tax amnesty program succeeded in raising the 3.6% of the gross domestic product from 3% or less in the previous 5 years (Beniwal and Shrivastava, 2016). The VDIS was able to attract more than 350,000 individuals and few companies to disclose their undisclosed income. Despite its significant success, a Public Interest Litigation was filed in the Supreme Court in 1997 debating that the tax amnesty program penalized obedience and genuine taxpayers and at the same time encouraged errant tax evaders (Bamzai, 2016). The Supreme Court then ruling that the Indian government is not allowed to offers tax amnesty scheme after 1997 (Bamzai, 2016).

The second most recent tax amnesty which was introduced on June-September 2016 had been succeeded in attracting attracted 64,275 declarations which resulted in Rs. 294 billion in government revenue (Mundy, 2016). The taxpayer is only required to pay a 31% tax against 45% tax stipulated in the Income Declaration Scheme 2016 (Ramakrishnan, 2016). The Indian government then launched the last resort tax amnesty which lasts from December 2016 until March 2017. The taxpayer who declared their undeclared income should pay the tax, surcharge, and penalty totaling in all to 49.9% (Adhia, 2016).

4.3. Indonesia

Similar to India, Indonesia experience a very serious tax problem. Indonesia had launched tax amnesty program in 1964, 1984 and 2008 but all of those tax amnesty programs were fail due to the weak legal issue. The third tax amnesty was able to collect 7.46 trillion rupiahs from 5,635,128 individuals but the amount collected was lower than the amount targeted by the tax office service (Ahmed, 2016).

After the three tax amnesties program launched in 1964, 1984 and 2008, Indonesia has launched another tax amnesty on 1 July 2016 until March 2017. Based on Indonesian Tax Amnesty Law 2016 (Table 2) the tariff for the tax amnesty is as follows (Indonesia Tax Amnesty Law, 2016):

The objectives of the tax amnesty in Indonesia are to increase tax revenue of the 2016-2017 year, improve tax compliance in the future, capital repatriation, transition to the new taxation system and national reconciliation (Winnindo Business Consult, 2016).

The 2016 tax amnesty program in Indonesia is quite successful as it able to break the world records (Jakarta Globe, 2016). In its first round of tax amnesty (July-September 2016), the Indonesian government was able to collect IDR 2,963 trillion (\$229 billion) or nearly 74% or IDR 4,000 trillion of the government target. The tax amnesty collected by Indonesian government beats Italy's 2009 tax amnesty program which only able to collect IDR 1,179 trillion (Jakarta Globe 2016). Until the end of December, the government was able to collect IDR 4,043.66 trillion (US\$311 billion) from by 512,315 taxpayers (Sawitri and Wibisono, 2016).

4.4. Kazakhstan

Kazakhstan had approved the tax amnesty program in connection with the legalization of the property for three times. The first campaign was held in 2001 and succeeded in legalized \$480 million only in one month. The second legalization was conducted in 2006-2007 resulting in \$6.8 billion of tax revenue from both capital and property tax (OECD 2014). The third tax amnesty program was quite successful as it was able to collect 5.7 trillion tenges (around \$17 billion) from more than 140,000 taxpayers (KazWold.info, 2017).

4.5. Malaysia

There is very limited information available either from the scholarly database or from the popular sources (newspaper, website etc.,) regarding the tax amnesty program in Malaysia. Historically, there was only one-time full-scale tax amnesty given to tax evaders in the 1960s (Wallschutzky and Singh, 1995). In 2015, Malaysian Inland Revenue Board launched tax amnesty program for a short period only until 30 November 2015. The tax amnesty program was then extended from 1 March 2016 until 16 December 2016 (Aspa, 2016; EY, 2016). The aim of the tax amnesty program was to boost voluntary disclosures and early settlement of tax debts among taxpayers.

While the majority of the countries that applies tax amnesty in the world covers the repatriation of the offshore property and the whitening of the black money, the Malaysian tax amnesty does not cover both issues due to the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (Malaymail, 2015).

Table 1: Tax amnesty collection in Bangladesh

Year	Disclosed amount (in Bangladesh Tk Crore)	Collection of tax through tax amnesty program (in Tk Crore)	% amnesty tax of total income tax collection
1976-1977	114.64	10	8.72
1987-1988	664.29	40	6.02
1988-1989	705.93	25	3.54
1989-1990	782.24	40	5.11
2000-2001	3,500.82	100	2.85
2002-2005	14,520.00	No tax	0.00
2005-2006	7,162.01	345	4.81
2006-2007	8,721.24	687.43	7.88
2007-2008	11,744.66	800.03	6.81
2008-2009	13,857.74	100.08	0.72
2009-2010	17,042.28	121	0.70
1976-1977	114.64	10	8.72

Source: NBR Bangladesh in Ahmed 2016

Table 2: Indonesian tax amnesty tariff

Assets	Phase 1	Phase 2	Phase 3
	0-3 months	>3-6 months	>6-9 months
Declaration of offshore without repatriation	4	6	10
Onshore assets or repatriated offshore assets	2	3	5

4.6. Pakistan

There is no comprehensive information available on the history of tax amnesty in Pakistan. The most recent tax amnesty in Pakistan was conducted only very recently between December 7 and December 26, 2016 (PKRevenue.com, 2016). The tax amnesty was targeted only to the property sector. The tax amnesty was failed as there was only 1919 transaction been made and only Rs. 50 million (\$0.0004 billion) taxes collected under the program (PKRevenue.com, 2016).

The failure of the 2016 tax revenue had made the Pakistan Federal Board of Revenue offers more general tax amnesty in the future to cover all the sector and all Pakistanis resident and nonresident (Thenews.com.pk, 2017). The 2016 real estate tax amnesty had destroyed the tax structure in Pakistan as it gives a privilege to the real estate investor to pay taxes at a rate of 3% only (ghar47.com, 2016). In contrast, Pakistan individuals have to pay a maximum of 35% taxes on their earnings and pay 100% penalty for the late payment (ghar47.com, 2016). It directly penalizes the truthful taxpayers. The 2016 real estate tax amnesty also gives the legal license to real estate investor to whiten black money. In addition to that, the tax amnesty would increase the price of the property in Pakistan due to the repatriation of black money to the property sector (ghar47.com, 2016).

4.7. Philippines

The Philippines had a very long experience with tax amnesty. There were 10 different tax amnesties launched between 1972 until 1981 during the Marcos regime (Aspa, 2016). The first tax amnesty was introduced in 1972 which covered untaxed income/wealth, motor vehicles, goods, and delinquent accounts (Aspa, 2016). Although the first tax amnesty was considered successful, the rest of the tax amnesty during the Marcos regime was not really successful due to the frequent launch of the program (Aspa, 2016). The grand total for the 10 tax amnesty during the Marcos regime was PhP1,884.19 (Aspa, 2016).

During the Corazon Q. Aquino presidency, she launched 3 periods of tax amnesty (Aspa, 2016). The tax amnesty was held in 1986, 1987 and 1991 (Aspa 2016). The total revenue collected in her time was PhP1, 366.50 (Aspa, 2016).

The tax amnesty program was then continued during the Ramos administration. The tax amnesty program was held in 1997 and succeeded in collecting PhP2,765 (Aspa, 2016).

During the Estrada administration, the tax amnesty was introduced in 1999. The tax amnesty was able to collect PhP3,531 tax revenue (Aspa, 2016). Tax amnesty was also launched during Aroyo's administration. There was 21 regulations launch during the period of tax amnesty in 2001-2008 (Aspa, 2016). The 2008 tax amnesty covers income tax, estate and donor's tax, capital gains tax, value added tax, other percentage taxes, excise, and documentary stamp taxes (not covered were withholding taxes with respect to withholding tax agents). Under one of Aroyo's regulation, she was able to collect PhP5.90 billion of tax revenue from 20.629 tax payers.

4.8. Pakistan

Sri Lanka had also granted periodic tax amnesty to increase its tax revenue. In total, Sri Lanka had held tax amnesty for 11 times (Waidyasekera, 2016). Some expert concluded that all those 11 tax amnesties in Sri Lanka were mostly a failure. The first tax amnesty in Sri Lanka which was launched in 1964 was not succeeded due to the time limit. The second tax amnesty in 1965 was actually the continuation of the first tax amnesty. But it was succeeded in collecting Rs. 138 million compare to the first tax amnesty which only able to collect Rs. 20 million of undisclosed income.

The third tax amnesty was held in 1970 which was able to collect Rs. 61 million of undisclosed income. In the fourth tax amnesty, taxpayers are required to pay their undisclosed income in cash deposit. While the 30% of the deposit was allocated for tax, the remaining 70% can be used by the corporate as an investment in the specified areas. In 1978, the taxation committee of Sri Lanka did not recommend the government to repeat such program as it would become an incentive to the taxpayer to wait until the tax amnesty program relaunch in the future instead of paying the existing tax payable. The fifth tax amnesty in 1979 also used a similar scheme. The difference only lies in the percentage of tax which was decreased by 20%.

4.9. Thailand

Thailand offers a range of new tax rate reductions and exemptions to the corporation through its latest tax amnesty in 2016. The tax amnesty only held for 2.5 months from 1 January 2016 to 15 March 2016 (Richter, 2016). The 2.5 months tax amnesty program had accumulated more than 40,000 companies (Nikita, 2016).

5. CONCLUSION

The Table 3 below shows that Indonesia becomes the country which collects the highest amount of tax revenue from tax amnesty

Table 3: Implementation of tax amnesty in 9 countries

Country	Frequency of tax amnesty	The most recent tax amnesty	Duration	Amount collected 9 (bn) ^d
Bangladesh	18	2013-2014 ^b	2 years	\$2.2
India	11	2016	4 months	\$9.8
Indonesia	4	2016	9 months	\$365 ^a
Kazakhstan	3	2014-2016	16 months	\$17
Malaysia	NA	2016	8.5 months	NA
Pakistan	NA	2016	1 month	0.0004
Philippines	c	2007-2008	Until March 2008	0.1117
Sri Lanka	11	2003	NA	NA
Thailand		2006	2.5 months	NA

^aData until the end of tax amnesty program in March 2017, ^bavailable data source in 2014, ^cphilippines has a series of tax amnesties and pseudo-tax amnesty, ^dcurrency was converted to USD

despite its limited frequency of tax amnesty. The study is aligned with the previous study which found that too frequent tax amnesty would result in a negative effect on taxpayer behavior (Parle and Hirlinger, 1986). Predictable tax amnesty would make the tax evader to wait until the future tax amnesty gives them the best tax rate.

6. IMPLICATIONS

Based on the above analysis, we can conclude several recommendations to conduct a successful tax amnesty: First, in term of duration, it is not recommended for the government to have a long-term tax amnesty program as it will ruin the credibility of the government as what has been experienced in Bangladesh (Haque, 2013). Second, in term of frequency, it is not recommended for the government to launch to frequent tax amnesty program as in the case of India. Too frequent tax amnesty would penalize the genuine taxpayer and encourage the potential taxpayer to hold the taxes payment and wait until the same scheme will be offered in the future. Third, it is recommended for the government to have a progressive rate of tax if the government will hold frequent tax amnesty program so that the tax evaders will have more incentive to join the tax amnesty as soon as possible.

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