



What do we know about Tax Amnesty? Insights from bibliometric analysis

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ABSTRACT: This paper provides a bibliometric analysis of the existing literature on tax amnesty, focusing on its effectiveness in enhancing tax compliance, generating government revenue, and reducing tax evasion. By analyzing 108 relevant articles extracted from Scopus, the study maps the evolution of tax amnesty research and identifies key themes and trends in the field. The analysis reveals a significant increase in the number of publications since 2015, reflecting growing academic interest in this policy tool. The findings suggest that while tax amnesty programs can generate short-term revenue and improve voluntary compliance, their long-term impact on reducing tax evasion remains debated. The research also highlights the central role of countries like Indonesia, where tax amnesty programs have been extensively implemented, and identifies prominent authors contributing to this body of knowledge. Through keyword analysis, the study emphasizes the importance of concepts such as tax compliance, tax evasion, and tax system reforms, which are closely linked to the success of tax amnesty programs. The paper concludes by suggesting directions for future research, particularly in understanding the sustainability and ethical dimensions of tax amnesty.

KEYWORDS: Bibliometric analysis, Fiscal policy, Tax amnesty, Tax compliance, Tax evasion, Tax policy, Tax system reform.

INTRODUCTION

Tax amnesty programs, which allow taxpayers to disclose previously unreported income or pay outstanding taxes in exchange for reduced penalties, have been a tool widely used by governments to boost revenue, address tax evasion, and improve overall tax compliance. These programs are often implemented as a temporary measure, providing taxpayers with an incentive to come forward without facing the usual legal consequences. Despite their widespread adoption, the effectiveness and long-term impact of tax amnesty programs remain debated in academic circles. Issues such as the risk of encouraging future tax evasion, the economic consequences for taxpayers and governments, and the sustainability of increased compliance are central to the ongoing discussion about tax amnesty (Tanzi, 2007).

Bibliometric analysis, a research methodology that employs quantitative techniques to analyze the structure and dynamics of academic literature, is a valuable tool for systematically examining the state of research in any given field. By evaluating citation counts, identifying influential authors and journals, and analyzing keyword co-occurrence, bibliometric studies provide insights into the development of research trends and the intellectual structure of a discipline (Durieux & Gevenois, 2010). In the case of tax amnesty, bibliometric analysis offers a comprehensive view of how the topic has evolved over time, what key themes dominate the literature, and where future research could be directed.

This study seeks to provide a bibliometric overview of the research on tax amnesty, drawing on 108 relevant articles extracted from leading academic databases. The analysis focuses on the productivity and impact of the publications, examining the key themes, research methodologies, and institutional contributions to the field. Key areas of interest identified in the literature include the economic implications of tax amnesty programs, taxpayer behavior, the role of enforcement mechanisms, and the ethical and legal considerations surrounding their implementation (Alm & Beck, 1990; Kirchler, 2007).

The dataset reveals an increasing body of literature, particularly in recent years, which indicates a growing recognition of the importance of tax amnesty as a tool for fiscal policy. This upward trend in research output aligns with the global expansion of tax amnesty programs as governments seek solutions to address fiscal challenges. As governments worldwide continue to implement or contemplate tax amnesty programs, academic interest in understanding the outcomes and potential risks associated with such policies has similarly intensified (Gemmell & Hasseldine, 2012).

Among the themes that emerge from the bibliometric analysis are the impacts of tax amnesty on improving government revenue, the role of voluntary disclosure in encouraging taxpayer compliance, and the effectiveness of different design models in



preventing fraud and abuse (Slemrod & Yitzhaki, 2002). Researchers have also explored the broader societal impacts of tax amnesty, including issues of fairness and its effects on social trust in government (Torgler, 2007). The analysis also identifies key authors and journals that have contributed significantly to the body of tax amnesty literature, providing insights into the leading academic voices in this area of study.

The findings of this bibliometric analysis not only map the current state of research but also offer suggestions for future research, particularly in examining the long-term effects of tax amnesty on fiscal policy and tax evasion behaviors. By consolidating and synthesizing existing knowledge, this study provides a framework for understanding the impact of tax amnesty programs on tax policy and public finance.

LITERATURE REVIEW

Tax amnesty programs have been widely discussed in the academic literature due to their potential to enhance government revenue, improve tax compliance, and reduce tax evasion. These programs generally provide taxpayers with an opportunity to disclose previously undeclared income or assets and settle their tax obligations with reduced penalties or immunity from prosecution. The main goal of tax amnesty is to broaden the tax base by encouraging voluntary compliance while offering a temporary reprieve from legal sanctions. Despite their widespread use, the effectiveness of tax amnesty programs remains a topic of ongoing debate, and their long-term implications for taxpayer behavior and fiscal policy are of critical interest.

Tax Amnesty and Compliance Behavior

A significant portion of the literature on tax amnesty focuses on its impact on taxpayer behavior, particularly the willingness of individuals and businesses to come forward and disclose previously hidden income. Several studies suggest that tax amnesty can lead to short-term improvements in tax compliance, especially when enforcement is weak or when the costs of evading taxes are high (Slemrod & Yitzhaki, 2002; Kirchler, 2007). However, concerns about the moral hazard effect of tax amnesty persist. Some scholars argue that such programs may signal to taxpayers that non-compliance is acceptable, thereby encouraging future tax evasion (Torgler, 2007).

The economic psychology of tax compliance plays a central role in understanding the dynamics of tax amnesty. According to Kirchler (2007), the success of tax amnesty programs depends not only on the financial incentives they offer but also on the trust between taxpayers and tax authorities. When taxpayers perceive the tax system as fair and when the program is designed to ensure equity, they are more likely to participate in voluntary disclosure.

Economic Effectiveness of Tax Amnesty Programs

The effectiveness of tax amnesty in generating additional government revenue has been widely studied. Several empirical studies have shown that tax amnesty programs can yield substantial revenue for governments, particularly in countries with large informal economies or where tax compliance is low (Alm & Beck, 1990; Gemmill & Hasseldine, 2012). For instance, the 1980s tax amnesty program in the United States resulted in over \$4 billion in additional revenue (Slemrod, 2003). Similarly, in developing countries, where tax systems are often underdeveloped or where there is significant evasion, tax amnesty programs have been seen as an effective means of bringing informal economic activity into the formal sector (Fisher & Slemrod, 2010).

However, the literature also highlights the importance of designing tax amnesty programs carefully to maximize their effectiveness. For example, the timing, duration, and terms of the amnesty can significantly affect taxpayer participation. Longer periods of amnesty may attract more participants, but they could also reduce the perceived urgency and undermine the deterrence effect (Lopérgolo et al., 2017). Additionally, studies have shown that tax amnesty programs may have diminishing returns if not followed by strong enforcement measures and if taxpayers perceive the program as a "one-time opportunity" (Tanzi, 2007).

Legal and Ethical Implications

The legal framework surrounding tax amnesty is another critical area of research. Tax amnesty programs raise important legal and ethical questions, especially in terms of fairness and the treatment of compliant taxpayers. Critics argue that providing an amnesty may undermine the principles of fairness, as it offers an opportunity for tax evaders to escape penalties without facing the same consequences as those who have adhered to the law (Slemrod & Yitzhaki, 2002). On the other hand, proponents suggest that the benefits of broadening the tax base and increasing compliance outweigh the ethical concerns (Torgler, 2007).



The ethical dimension of tax amnesty is particularly relevant in countries with high levels of corruption or political instability. In such environments, the credibility of tax amnesty programs may be compromised if the public perceives that the program is being used to benefit politically connected individuals or entities (Gemmell & Hasseldine, 2012). Researchers have called for greater transparency in the implementation and monitoring of these programs to ensure that they are not perceived as tools for political favoritism (Fisher & Slemrod, 2010).

International Perspectives on Tax Amnesty

Research on tax amnesty programs has been conducted across various countries, each with its own unique challenges and experiences. The United States, for example, has implemented several tax amnesty programs, each with varying degrees of success. Studies of U.S. programs highlight the importance of designing the amnesty in a way that minimizes the risk of creating a "culture of non-compliance" (Slemrod, 2003). In contrast, tax amnesty programs in developing countries, such as those in India, Pakistan, and parts of Africa, often focus on increasing compliance in the informal sector and broadening the tax base (Lopér golo et al., 2017).

The international comparison of tax amnesty programs reveals that the success of such initiatives is highly context-dependent. Factors such as the existing tax system, public trust in government institutions, and the degree of informality in the economy influence the outcomes of tax amnesty programs (Slemrod & Yitzhaki, 2002). In some cases, tax amnesty has been linked to broader tax reforms, where the government uses the revenue generated from the amnesty to fund public goods and services, thus enhancing the legitimacy of the program (Torgler, 2007).

MATERIALS & METHODS

Bibliometric analysis is a quantitative research method that involves the use of statistical techniques to analyze publications within a given subject area. By evaluating the number of publications, citations, keyword co-occurrences, and author collaborations, bibliometrics offers insights into the structure, dynamics, and development of a research field. It helps researchers identify trends, influential authors, journals, and key topics in a specific domain (Durieux & Gevenois, 2010). This approach is widely used to provide a comprehensive overview of research landscapes, offering valuable insights into research impact, productivity, and intellectual trends (Van Eck & Waltman, 2010).

In this study, a bibliometric analysis was conducted on the research literature surrounding tax amnesty, utilizing a comprehensive dataset obtained from the Scopus database. The methodology followed a structured, multi-step screening process to ensure the inclusion of only relevant and high-quality studies. The stages of the screening process are outlined as follows:

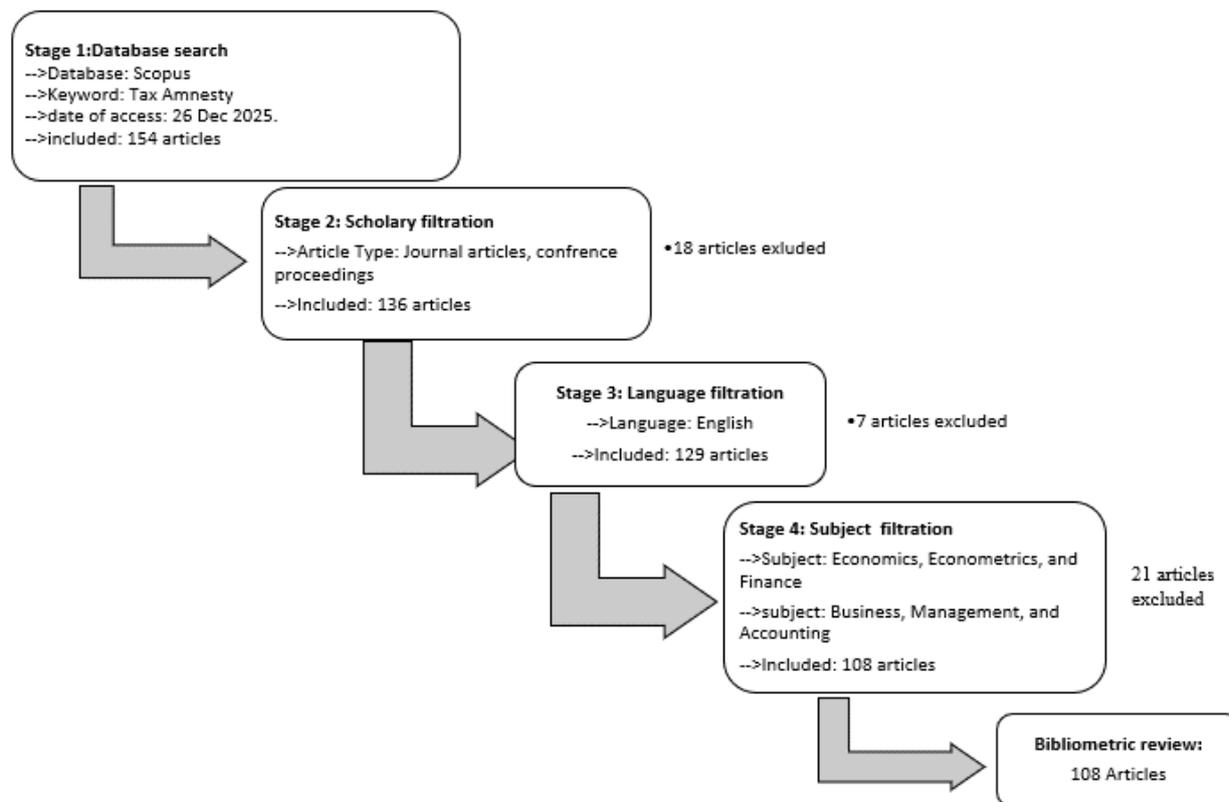


Figure 1: Search and Filtration strategy for bibliometric review

Stage 1: Database Search

A database search was conducted on Scopus using the keyword “Tax Amnesty” to identify articles related to this subject. The search was performed on December 26, 2025, and yielded a total of 154 articles. This initial search included a broad range of publications, including journal articles, conference papers, and other types of scholarly work.

Stage 2: Scholarly Filtration

After the database search, the next step involved scholarly filtration to ensure the inclusion of only peer-reviewed journal articles and conference proceedings. This step narrowed the results from 154 to 136 articles. This filtration step was crucial for focusing on high-quality academic works that contribute directly to the research on tax amnesty.

Stage 3: Language Filtration

Given the focus of this study on English-language literature, a language filtration step was applied to ensure that only articles written in English were included. This filtration reduced the number of articles from 136 to 129. By limiting the analysis to English-language publications, the study was able to focus on the most widely disseminated research, ensuring consistency in language and accessibility for a global academic audience.

Stage 4: Subject Filtration

The final step in the screening process involved subject filtration to ensure that only articles from relevant academic fields were included. The selected subject areas were: Economics, Econometrics, and Finance and Business, Management, and Accounting. This step ensured that the study focused on articles that are most pertinent to the economic and financial aspects of tax amnesty, reducing the dataset from 129 articles to 108 articles. These 108 articles were analyzed for their contribution to the body of knowledge on tax amnesty, and they form the basis of the bibliometric review.



RESULT

Paper count per Year

Documents by year

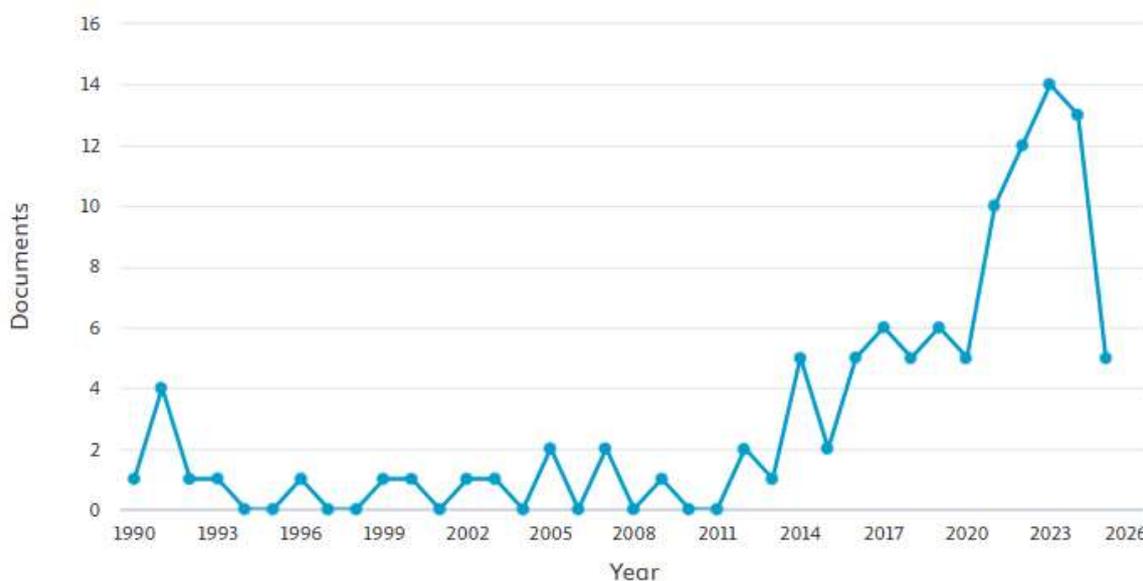


Figure 2: Articles published per year

The number of publications on tax amnesty has shown a noticeable increase over the past decade, indicating a growing interest in the subject. The graph and data from 2008 to 2025 (see figures from the dataset) demonstrate this upward trend, which aligns with the global rise in tax amnesty programs and related tax compliance initiatives. While the number of documents published in earlier years was relatively low, a significant surge began around 2015, with a remarkable acceleration from 2020 onward.

In the early years (pre-2015), the field saw only sporadic publications, with typically one or two papers per year, as evidenced by the years 2008–2013, where only a handful of articles were published (e.g., 2008, 2010, 2013 each had only one or zero articles). This limited attention to tax amnesty during these years can be attributed to the relative novelty of the concept in academic research, with scholars primarily focusing on foundational issues of tax policy and compliance rather than the specific implementation of amnesty programs.

From 2015 onward, there was a notable rise in interest, beginning with two papers in 2015 and gradually growing year by year. For instance, the year 2016 saw five papers published, while 2017 had six articles. The growing volume of publications reflects an increased recognition of tax amnesty as an important fiscal tool, especially as governments began to rely more heavily on such programs to address budget deficits and combat tax evasion.

The period between 2020 and 2025 marks the most significant increase in published research. The number of documents surged, peaking in 2023 with 14 articles. This growth can be attributed to a variety of factors, including the global fiscal challenges exacerbated by the COVID-19 pandemic, during which many countries implemented or expanded their tax amnesty programs. The pandemic underscored the importance of revenue generation, driving greater academic focus on tax compliance measures such as amnesty.

The years 2024 and 2025 have seen continued interest, with 13 articles published in 2024 and 5 articles anticipated in 2025, as shown in the data. These numbers indicate that the field is still growing, with scholars increasingly exploring the implications of tax amnesty programs in different regions and under varying economic conditions.

Overall, the dramatic rise in publications after 2015 and particularly in the last five years underscores the increasing academic interest in tax amnesty and its implications for tax policy, fiscal management, and public finance. The steady increase in both the quantity and impact of publications is indicative of a rapidly developing area of research, reflecting the broader socio-economic challenges facing governments around the world.

Most Productive author

Documents by author

Compare the document counts for up to 15 authors.

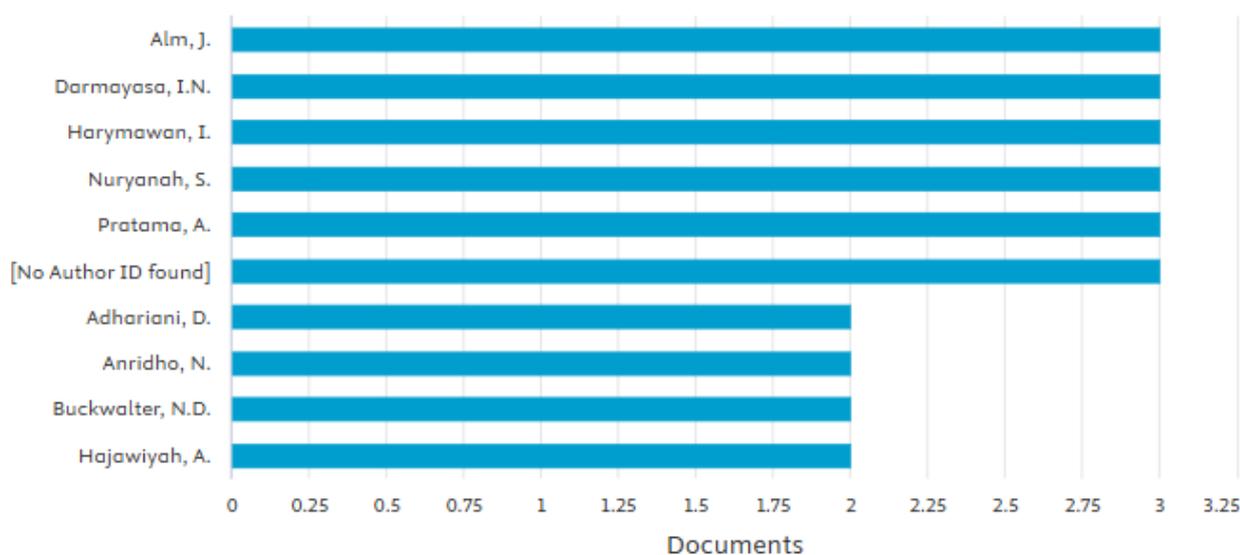


Figure 3: Most Productive authors

The analysis of the most productive authors in the field of tax amnesty reveals a small group of researchers contributing significantly to the body of knowledge on this topic. Based on the data retrieved from Scopus, the top authors who have published multiple articles on tax amnesty include Alm, J., Darmayasa, I.N., Harymawan, I., Nuryanah, S., and Pratama, A.. These authors each have three articles to their name, highlighting their consistent contribution to the literature on this topic.

The prominence of these authors suggests a concentrated area of expertise in the field, with several scholars dedicating significant effort to exploring various dimensions of tax amnesty, such as its economic effects, legal implications, and impacts on tax compliance and government revenues. For example, Alm, J. is widely recognized for his work on the economics of tax compliance and the role of tax amnesty programs in improving government revenue generation (Alm, 1999). His work frequently explores the behavioral and economic outcomes of tax amnesty programs, offering valuable insights into the effectiveness of such policies.

Similarly, Darmayasa, I.N. and Harymawan, I. have contributed to studies that focus on the relationship between tax amnesty and fiscal policies, as well as the economic consequences for developing nations that implement such programs. Their work has provided a nuanced understanding of how tax amnesty can be used as a tool for fiscal recovery in countries with large informal sectors.

Other authors such as Nuryanah, S., Pratama, A., and Adhariani, D. have also been key contributors in the study of tax amnesty. They have explored how the design and timing of tax amnesty programs can affect their success in terms of voluntary tax compliance and the long-term impact on tax evasion rates. Their research often focuses on the legal and administrative challenges that arise during the implementation of tax amnesty programs, making their work highly relevant for policymakers.

The relatively small number of authors contributing heavily to the field of tax amnesty, as evidenced by the concentration of publications among the top authors, highlights the specialized nature of this research area. While many other scholars have engaged with the topic, these authors stand out as the key figures whose work shapes the current understanding of tax amnesty and its applications in various contexts.

In addition, the involvement of multiple authors from different institutions and regions suggests a growing international interest in the subject. However, the concentration of publications by a few researchers indicates that the field, while expanding, still offers

opportunities for new contributions, particularly in areas such as the long-term impacts of tax amnesty on tax compliance and economic inequality.

This analysis underscores the importance of collaborative research and the central role of these productive authors in advancing the academic discourse on tax amnesty. The diversity of their research topics also indicates the interdisciplinary nature of tax amnesty studies, with contributions from economics, law, public policy, and finance.

Document by Country

Documents by country or territory

Compare the document counts for up to 15 countries/territories.

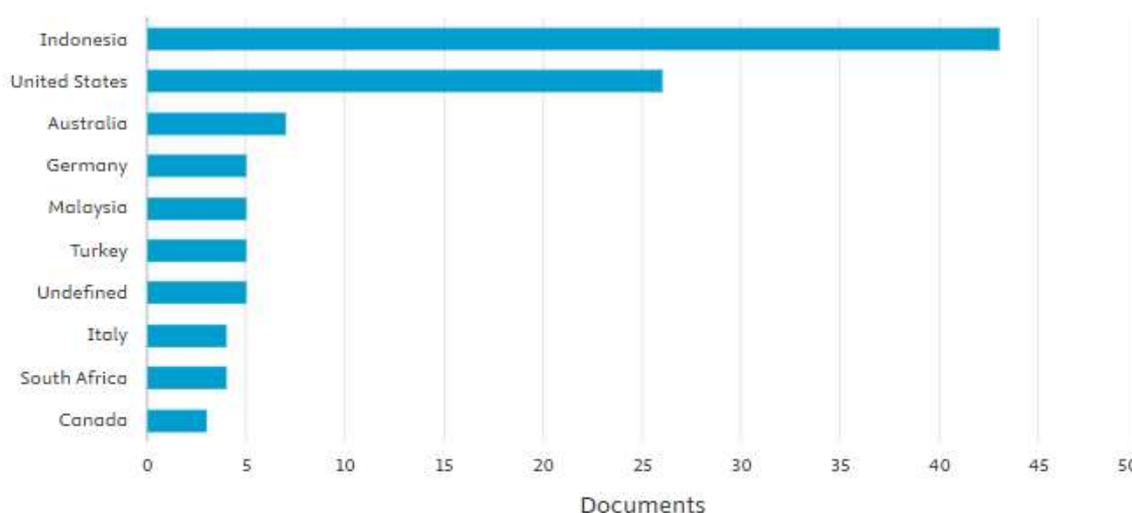


Figure 4: Document by country

The distribution of tax amnesty research across different countries reveals significant geographical trends in the focus of this field. Indonesia stands out as the most prolific country, with a total of 43 publications. This high number of publications reflects Indonesia's extensive use of tax amnesty programs in recent years, notably the 2016 tax amnesty program, which had significant academic and policy impacts. The substantial body of literature from Indonesia underscores the importance of tax amnesty in its fiscal policy, with many studies focusing on its role in improving tax compliance and government revenue, particularly in the context of informal economic sectors.

The United States follows with 26 articles, indicating that while tax amnesty may not be as widely used in the U.S. as in countries with larger informal economies, it still remains an important topic of academic research. The U.S. has had several instances of tax amnesty programs over the years, including offshore voluntary disclosure programs that have attracted significant scholarly attention. The literature from the U.S. primarily explores the economic effects, legal challenges, and implications of tax amnesty on long-term taxpayer behavior and compliance.

Australia ranks third with 7 publications. While tax amnesty programs have not been as prominent in Australia as in other countries, research from Australia often delves into the broader themes of tax compliance, corporate governance, and fiscal policy, with tax amnesty being analyzed as a policy tool for improving tax collection efficiency.

Germany and Malaysia each contribute 5 articles. Germany's contributions tend to focus on the regulatory and ethical aspects of tax amnesty, with an emphasis on cross-border taxation issues. Malaysia's literature on tax amnesty is closely related to its efforts in addressing its informal economy and the challenges of tax evasion, particularly in the context of Southeast Asia's tax systems.

Other countries such as Turkey, South Africa, and Italy have made more limited contributions to the tax amnesty literature, with Turkey and South Africa each contributing 4 articles, and Italy contributing 3. These studies tend to focus on the regional



dynamics of tax evasion, the success of tax amnesty programs in their respective countries, and their role in improving public sector finances.

The term Undefined represents a set of articles with unclear or unspecified authorship or affiliation, contributing 5 documents to the total pool. This category often arises due to missing metadata in databases or unpublished works that do not conform to the standard attribution formats.

Finally, Canada contributes 4 articles, with research focused on the legal implications of tax amnesty, as well as the role of amnesty programs in improving compliance rates among corporations.

This distribution of publications across different countries suggests that tax amnesty research is most concentrated in regions that either have a long history of such programs (like Indonesia) or are grappling with significant challenges related to tax evasion and informal economic sectors. The high volume of studies from Indonesia highlights the importance of tax amnesty as a key policy tool in emerging economies, whereas countries with more developed tax systems, like the U.S. and Australia, primarily focus on the nuanced legal, ethical, and economic aspects of these programs.

Most Cited Papers

Table 1: Most Cited Papers

No	Title	Authors	Source	Year Citations
1	Forestry, Forest Fires, and Climate Change in Indonesia	Alisabhana, A.S., J.M.	Busch, Bulletin of Indonesian Economic Studies, 53(2), pp. 111-136	2017 79
2	40 years of tax evasion games: a meta-analysis	Alm, J., Malézieux, A.	Experimental Economics, 24(3), pp. 699-750	2021 75
3	The desirability of a permanent tax amnesty	Andreoni, J.	Journal of Public Economics, 45(2), pp. 143-159	1991 67
4	The economics of tax amnesties	Malik, A.S., Schwab, R.M.	Journal of Public Economics, 46(1), pp. 29-49	1991 53
5	Tax amnesties and political participation	Torgler, B., C.A.	Schaltegger, Public Finance Review, 33(3), pp. 403-431	2005 48
6	An economic analysis of tax amnesties	Stella, P.	Journal of Public Economics, 46(3), pp. 383-400	1991 39
7	The Revenue Impact of Repeated Tax Amnesties	Luitel, H.S., Sobel, R.S.	Public Budgeting and Finance, 27(3), pp. 19-38	2007 37
8	Tax amnesties and tax revenues	Alm, J., Beck, W.	Public Finance Review, 18(4), pp. 433-453	1990 33
9	An examination of firms' responses to tax forgiveness	Shevlin, T., Williams, B.	Thornock, J., Review of Accounting Studies, 22(2), pp. 577-607	2017 30
10	The occurrence of tax amnesties: Theory and evidence	Beyer, R.-C., Winner, H.	Obenhofer, H., Journal of Public Economics, 125, pp. 70-82	2015 26

The most cited papers on tax amnesty have significantly shaped the academic discourse on the topic, particularly in understanding its economic, legal, and behavioral implications. One of the most influential works is Alisabhana and Busch's (2017) study on forestry and climate change in Indonesia, which, while not directly focused on tax amnesty, connects fiscal policies like amnesty with broader economic and environmental challenges. Another key paper is Alm and Malézieux's (2021) meta-analysis on tax evasion, which incorporates tax amnesty as a critical variable in evaluating the long-term effects of voluntary disclosure on compliance rates. Andreoni's (1991) work on the desirability of permanent tax amnesty and Malik and Schwab's (1991) economic analysis of tax amnesty programs have provided crucial insights into the effectiveness of these policies in generating government revenues and encouraging tax compliance.

Additionally, Torgler and Schaltegger (2005) explored the relationship between tax amnesty and political participation, while Stella (1991) provided an in-depth economic analysis of tax amnesty programs. Studies such as Luitel and Sobel's (2007) investigation of repeated tax amnesties and Shevlin et al.'s (2017) examination of corporate responses to tax forgiveness further enriched the literature, highlighting the complexities of repeated amnesty offerings and their behavioral impacts. Collectively, these highly cited papers reflect the interdisciplinary nature of tax amnesty research, offering both theoretical frameworks and empirical evidence that continue to influence policy discussions and academic inquiries into the effects of tax amnesty on public finance.

Document by Subject Area

Documents by subject area

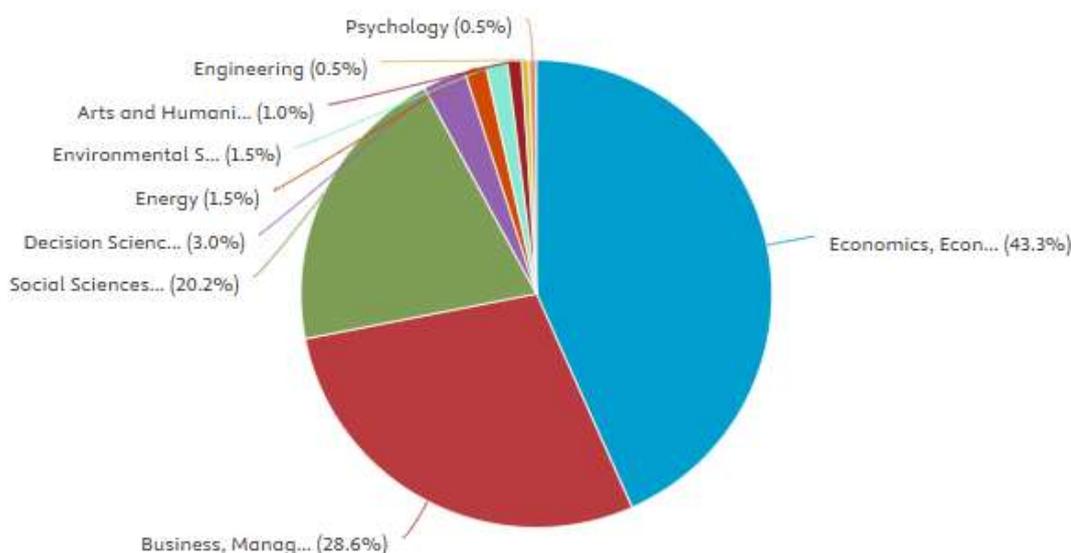


Figure 5: Document by subject Area

The distribution of tax amnesty research across subject areas reflects the interdisciplinary nature of this field, with a predominant focus on economics, econometrics, and finance. A total of 88 articles (43.3%) fall within this category, underlining the central role that economic theories and financial frameworks play in understanding the implications and effectiveness of tax amnesty programs. Scholars in this field often explore the economic impacts of amnesty on tax compliance, government revenues, and long-term fiscal policy, as well as the behavioral economics behind taxpayer participation in such programs.

The second most represented subject area is Business, Management, and Accounting, with 58 documents (28.6%). This reflects the significant interest in tax amnesty from a business perspective, particularly in terms of its effects on corporate tax compliance, the ethical considerations of voluntary disclosures, and the role of management in promoting tax participation. Other subject areas with smaller contributions include Social Sciences (41 articles, 20.2%), which often focus on the societal impacts of tax amnesty, and Decision Sciences (6 articles, 3.0%), which apply decision-making models to analyze the optimal conditions for implementing amnesty programs. A few articles also touch on Environmental Science and Energy, suggesting that some research examines the intersection of tax amnesty with broader environmental and energy-related fiscal policies. The diversity of subject areas highlights the multi-dimensional impact of tax amnesty, making it a topic of interest not only for economists and policymakers but also for business, social, and environmental scholars.

Keyword Analysis

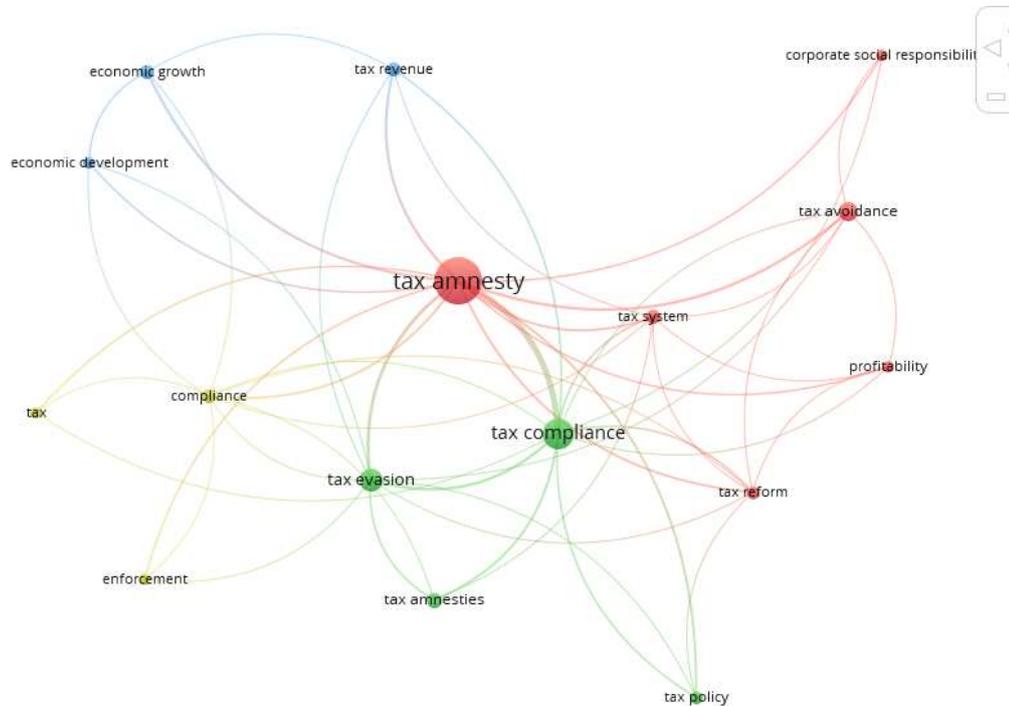


Figure 6: Keywords Analysis with Vos Viewer

The keyword analysis, performed with the help of VOSviewer, reveals the central themes and research areas within the tax amnesty literature. By examining the co-occurrence of keywords, we can identify key concepts that frequently appear together and form clusters. Among the most prominent keywords, tax amnesty, tax compliance, and tax evasion stand out as central themes in the research. Tax amnesty is strongly linked to both tax compliance and tax evasion, suggesting that much of the research on tax amnesty focuses on its impact on voluntary compliance and its potential to reduce tax evasion. These terms are clustered closely together, highlighting the interplay between policy tools like tax amnesty and the broader issues of tax compliance and evasion.

The tax system and tax policy keywords are also frequently associated with tax amnesty, reflecting the role of broader fiscal and regulatory frameworks in shaping the success or failure of such programs. Tax revenue and economic growth emerge as additional important themes, suggesting that many studies explore the economic benefits of tax amnesty in terms of revenue generation and its potential contribution to broader economic development. The analysis also identifies a significant connection between tax reform and tax amnesty, pointing to research that examines how amnesty programs are often part of larger tax reforms aimed at improving the efficiency and fairness of the tax system. Overall, the keyword network highlights the multifaceted nature of tax amnesty research, connecting it with core issues in economics, public finance, and behavioral studies.

DISCUSSION

The bibliometric analysis of tax amnesty literature reveals a dynamic and evolving field of research, with a clear increase in publications over the past few years. The growth in the number of articles, particularly since 2015, reflects a growing academic interest in tax amnesty as a key policy tool for enhancing tax compliance and addressing fiscal challenges, especially in developing economies. Countries like Indonesia, which have implemented significant tax amnesty programs, dominate the research output, with a substantial portion of the literature coming from Southeast Asia. This is consistent with the global trends of using tax amnesty as a tool for boosting government revenues, especially in the context of informal economies where tax evasion is prevalent. The surge in publications post-2020 further underscores the relevance of tax amnesty in the wake of economic challenges such as the COVID-19 pandemic, where governments sought to increase revenue through such measures.



The most productive authors in this field, such as Alm, J., Darmayasa, I.N., and Harymawan, I., have contributed consistently to discussions on the economic and behavioral impacts of tax amnesty. Their work highlights the importance of understanding the economic incentives and consequences that tax amnesty programs generate, both for governments and taxpayers. This body of literature indicates that while tax amnesty can yield short-term revenue gains, its long-term effectiveness in sustaining compliance and preventing future evasion remains a point of contention. The clustering of keywords such as tax amnesty, tax compliance, and tax evasion reveals a strong link between the use of amnesty programs and efforts to enhance voluntary compliance, emphasizing the role of tax amnesty in shaping taxpayer behavior and the broader tax environment.

The subject area distribution of tax amnesty research indicates that economics, finance, and business disciplines dominate, with significant contributions from social sciences and public policy studies as well. This reflects the interdisciplinary nature of tax amnesty research, which spans areas of public finance, economics, corporate governance, and political behavior. Countries like Indonesia, which have actively used tax amnesty programs, provide a rich context for understanding the broader socio-economic impacts of such initiatives. The growing body of literature highlights the need for more nuanced studies that consider the social, economic, and political dimensions of tax amnesty programs, particularly in emerging economies where informal sectors are large, and compliance rates are often low.

Overall, the findings from the bibliometric analysis indicate that tax amnesty remains a highly relevant and evolving topic in the academic community, with ongoing debates surrounding its effectiveness, ethical implications, and long-term impact on fiscal policy and tax compliance. As governments continue to grapple with revenue generation in the face of global economic challenges, future research should focus on the sustainability of tax amnesty programs, particularly in terms of their impact on taxpayer trust and the broader fiscal health of nations. Further studies could also explore the role of technology in improving the implementation of tax amnesty programs and enhancing transparency in the process.

CONCLUSION

This bibliometric analysis of tax amnesty literature provides valuable insights into the evolution and impact of this policy tool. The findings indicate a significant growth in research output on tax amnesty, particularly in recent years, highlighting its increasing importance in addressing tax compliance challenges and enhancing government revenue. The analysis shows that the majority of the studies focus on the economic, behavioral, and legal aspects of tax amnesty, with a strong emphasis on its ability to reduce tax evasion and encourage voluntary compliance. The geographic distribution of publications reveals a notable concentration in countries like Indonesia, where tax amnesty programs have been implemented extensively, suggesting a clear link between the use of tax amnesty in practice and academic research.

The most cited papers and prominent authors in the field underscore the interdisciplinary nature of tax amnesty research, which spans economics, finance, business, and public policy. The keyword analysis further reveals the central role of tax compliance, tax evasion, and economic development in the academic discourse surrounding tax amnesty. Despite its growing popularity, the literature also points to ongoing concerns about the long-term effectiveness of tax amnesty programs, particularly in maintaining compliance once the programs end. This highlights the need for continued research into the sustainability of such policies, the role of enforcement, and the broader economic and social implications.

In conclusion, while tax amnesty continues to be a valuable tool for governments seeking to boost revenues and address fiscal deficits, further studies are needed to fully understand its long-term impact on tax compliance and its potential risks. Future research should also consider the ethical dimensions of tax amnesty, particularly in terms of fairness and its effects on social trust in government. As countries around the world explore or implement tax amnesty programs, the findings from this study suggest that a more holistic approach, considering both the immediate and long-term effects, will be crucial for designing effective and equitable tax policies.

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