Attitudes of Taxpayers towards the Reasons of and the Opinions on Tax Amnesty: Evidence from Kosovo

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Mükelleflerin, Vergi Aflarının Nedenleri ve Vergi Afları ile İlgili Görüşlere Katılma Düzeyleri: Kosova Örneği

Abstract

This research presents the reasons for tax amnesty, and the positive and negative opinions towards tax amnesty from the perspective of taxpayers based on a comprehensive survey conducted with participants in the Republic of Kosovo. Significant differences among survey results are evaluated by gender, age, education, and duration as taxpayer. Hypotheses are tested with the Independent-Sample t-test, One Way ANOVA, and Tukey Post Hock LSD tests. According to results from hypothesis testing, the main reasons for tax amnesty includes (i) reducing the workload of tax administration and judiciary, (ii) short-term public revenue growth, (iii) a new beginning for taxpayers who have shown discrepancies in tax compliance, and (iv) the use of tax amnesty as a tool for the programs political programs.

Keywords: Tax Amnesty, Reasons for Tax Amnesty, Opinions of Taxpayers Regarding Tax Amnesty.

JEL Classification Codes: H52, H83, I23.

Öz

Bu çalışmada, Kosova Cumhuriyeti’ndeki uygulanan vergi aflarının nedenleri ve vergi aflarına karşı mükelleflerin olumlu ve olumsuz görüşlerini tespitine yönelik yapılan araştırmaya sonuçlarına yer verilmiştir. Bununla birlikte, araştırma verileri ile ankete katılan mükelleflerin, vergi aflarının nedenleri ve vergi afları ile ilgili oluşturan olumlu ve olumsuz görüşleri katılma düzeyleri arasında; cinsiyetlerine, yaşlarına, eğitim durumlarına ve mükellefiyet sürelerine göre bir farklılık olup olmadığı tespit edilmeye çalışılmıştır. Araştırma ile ilgili oluşturulan hipotezlerin testinde ise Bağımsız-Örneklem T-testi, Tek Yönlü Anova ve Tukey Post Hock LSD testleri kullanılmıştır. Çalışma, vergi aflarının temel nedenlerini tanımlamaktadır. Hipotez sonuçları, vergi affının temel nedenlerini ve gereçlerini ortaya çıkarır; bunlar vergi idaresi ve yargı iş yükünün azaltılması, kısa vadeli kamu geliri artışı, vergiye uyum konusunda tutarsızlıklar gösteren ve sosyal ve politik programların uygulanmasına bir araç olarak affı kullanan vergi mükelleleri için yeni bir başlangıçtır.

Anahtar Sözcükler: Vergi Affi, Vergi Aflarının Nedenleri, Vergi Afları ile İlgili Görüşler.

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1 This study is derived from dissertation titled “The Effects of Tax Amnesty on Taxpayers: The Evidence from Kosovo”, presented at the Institute of Social Sciences of Niğde Ömer Halisdemir University.

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1. Introduction

Tax amnesties are practicing’s that governments often use in their countries. Some countries have generated large amounts of revenue through amnesties. Tax amnesty as a conventional means for the collection of state revenues is fiscal programs that offer individuals and businesses the opportunity to pay accumulated taxes of previous periods, legalize their assets, and stimulate repatriation of capital abroad.

In the economic literature, there are many narrow and broader definitions of the term, tax amnesty. Tax amnesties usually are special provisions that provide taxpayers with a one-time opportunity to pay their previously unpaid tax obligations without punishment and/or judicial prosecution (Aspa, 2017). According to Villalba & Miguel (2017) tax amnesty is a temporary opportunity provided by the government to individuals or companies in order to pay taxes that have not been paid in previous periods.

A similar definition considers tax amnesty as a full or partial abandonment of the state from sanctions imposed on tax offenders (Yurdadoğ & Karadağ, 2017). According to Alm et al. (2009), tax amnesties are controversial tools to raise public revenues, which attract attention due to their direct impact on tax collection in the short term.

In the last decades, the Republic of Kosovo has implemented fiscal reforms in many areas, but the priority in these reforms was the reduction of the tax burden in order to increase the effectiveness of tax administration and promote economic growth in the country. Before the financial reforms, the Kosovo government has announced a tax amnesty in 2015. This persistent effort in the country lasted two years until 2017. While there are many reasons for its implementation, tax amnesty in the Republic of Kosovo has been implemented as a government program, which has amnestied all the past penalties of tax evaders in case of voluntary payment of unpaid taxes.

This study determines the effects of tax amnesty on taxpayers in the Republic of Kosovo. The study is based on survey research on taxpayers and analyses conducted in SPSS have examined the attitudes and behaviors of each type of taxpayers regarding the main reasons for calling the tax amnesty in the country, and their positive and negative opinions about tax amnesty. This research is very important as it focused on Kosovo, where the level of competition is low in all sectors and the entry into the sectors is difficult and risky.

2. Literature Review

The review of the literature is primarily based on foreign research, due to the lack of studies in this field on Kosovo. Therefore, the purpose of this study is to fill this gap in Kosovo literature and provide an academic contribution to future studies in the country. When tax amnesty practices are reviewed, it is seen that there are various reasons that affect the call for tax amnesty. According to Baer and Borgne (2008: 6), there are three reasons for tax amnesty provided by governments: (1) to raise revenues rapidly and quickly; (2) to increase tax compliance; and (3) to promote the repatriation of capital flight.
In the financial literature, the reasons for calling a tax amnesty range from social, economic, financial, technical, and administrative to psychological ones (Doğan & Besen, 2008). Many authors agree that one of the technical and administrative reasons for tax amnesty is the need for tax and judicial administration reforms.

Studies of Uchitelle (1989); Gerger (2012); Mouloud (2014) and Martin & Camarda (2017), argue that one of the reasons for calling amnesty is that, tax amnesty may be effective for capital return and capital repatriation and investors who invest their money in the informal economy may be tempted to reinvest in the formal economy.

Studies conducted by Borgne (2006); Martin & Camarda (2017) and Buckwalter et al. (2013) stated that one of the most important reasons for calling tax amnesty is that tax amnesties are seen as a source of increasing public revenue since tax amnesties are often applied when the government debt is likely to grow. Governments use amnesty as an incentive for citizens to return large amounts of money into the country.

Alternative studies of Alm et al. (1990); Torgler (2003); Rechberger et al. (2010), argues that one of the important reasons for calling a tax amnesty is related to its positive effects on tax compliance. Well-designed amnesty may promote tax compliance. Besides, the researchers noted that tax amnesties generate more revenues than the average of regularly collected revenues.

Various studies found that tax amnesties should not be applied more than once. Studies conducted so far show that the revenues collected from tax amnesty practices were not satisfactory. Other studies support the view that tax amnesties should be practiced in countries with a high level of corruption, informal economy, tax avoidance, and lack of voluntary income declaration.

Views expressed by many researchers have proven that tax amnesties have multidimensional benefits. Empirical studies by Fisher et al. (1989); Alm et al. (1990); Andreoni (1991); Alm et al. (2009); Villalba & Miguel (2017); Martin & Camarda (2017); Zulhawati (2017); Agustina et al. (2018) support the positive effects of tax amnesties. Most of these researchers consider tax amnesties not only as an alternative to increasing state taxes but also as a form of income for the state. According to them, the proper practice of tax amnesty programs can be helpful in many ways. In the short term, amnesty programs can generate additional revenues and can be an effective tool to improve tax compliance. Also, tax amnesty can accelerate the collection of tax revenues with lower costs and increase the number of new taxpayers in the tax base.

The study of Sayidah & Assagaf (2019) analyzed the views on tax amnesty from various parties, state officials, tax officials, taxpayers, and tax consultants. The study found that tax amnesty could increase budget revenues. For honest taxpayers, tax amnesty was an opportunity for the government to forgive past tax errors in order to build the right infrastructure for the development of the economy.
Another study conducted by Okoye (2019) examined the impact of the tax amnesty program on tax compliance and found that tax compliance increased when taxpayers were aware that there would be an unannounced ad hoc tax audit. This study recommended the Nigerian government to build and strengthen institutions, which provided responsibility and perception of good governance for taxpayers, which would also encourage voluntary compliance with taxes.

An interesting study by Sudarma and Darmayasa (2017) showed that tax compliance did not automatically increase following the tax amnesty. The reason for this was related to the fact that taxpayers preferred to avoid tax control. Therefore, the tax amnesty was not considered useful for building trust in the tax authority. Moreover, the study emphasized the fundamental role of moral and ethical values based on spiritual values and religion to improve taxpayer honesty.

A study conducted by Tota (2018) aimed to assess the link between fraudulent financial statements incurred by tax evaders and amnesties granted in Albania. The study revealed that the lack of amnesty restrictions in Albania did not intensify the fight against evasion. Unfortunately, it seemed that the main beneficiaries of amnesties were tax evaders.

The study of Sari & Nuswantara (2017) examined the effects of perceived benefits of tax amnesty and tax amnesty on taxpayer compliance. The results of this study showed that the benefits of tax amnesty were perceived to affect tax compliance that the quality of service cannot moderate the relationship between the two. The results of the study showed the effect of Tax Amnesty Benefit Perception on the taxpayer’s compliance.

A study conducted by Alm, Vazquez, and Wallace (2009) investigated the numerous tax amnesties adopted in Russia during the main transition period of the 1990s and analyzed the impact of these amnesties on tax collection. They found that these amnesties had little short-term or long-term impact on income. According to them, the Russian amnesties, like most other amnesties, did have significant positive or negative effects on income.

An alternative study conducted in Indonesia by Sa’adah (2018) reveals that tax amnesty policies can increase state revenues in the long run. An amnesty policy that provides a low tariff facility for rewarding payments for repatriating taxpayers is capable of increasing state revenues and investments are tax amnesty programs based on favorable tax policies for investors.

Waluyo & Sumanjaya (2019) investigated the implementation of the tax amnesty in Indonesia in 2016, in order to address tax revenue deficiencies and increase tax compliance by referring to the theory of optimal taxation. The results showed that the fund from tax redemption and repatriation of assets did not reach the target set, although economically contributed positively to income tax and improving economic conditions. However, voluntary offshore and offshore detection has been successfully overcome and has supported the expansion of the tax base to increase tax compliance. But the tax amnesty program was not enough to successfully attract repatriates from abroad. The factors that caused it were
some assets in the form of fixed assets, while other factors were applicable regulations in the place where the asset is placed.

Moreover, many other studies are against tax amnesty. Empirical and theoretical studies conducted by Kellner (2005); Çetin (2007); Luitel & Sobel (2007); Bayer et al. (2014); Kargi & Yüksel (2010); Mikesell & Ross (2012); Demir & Eker (2017), argue for the negative effects of tax amnesty. Most of those who oppose the tax amnesty think that the amnesty generates small amounts of short-term income and weakens the incentives for tax compliance in the long term. Tax amnesty practices harm honest taxpayers, destroy competition among taxpayers, harm the principles of justice, and reduce tax compliance. Tax amnesty practices run counter to the principles of fairness and equity.

Based on the perspective derived from the literature review, we may draw a comparative parallel with our research. It is evident that this research covers a gap in the reasons for tax amnesty, which pushes governments to declare tax amnesty. The importance of the study is highlighted in defining and emphasizing the main reasons that force the government to tax amnesty practice.

3. A Research About Tax Amnesties in Republic of Kosovo

The main purpose of this research is to determine the positive and negative effects of tax amnesties to taxpayers in the Republic of Kosovo. Another aim of the research is to determine the differences between taxpayers’ opinions on the existing ideas about tax amnesty. Other aims of this research can be listed as follows;

- Determining the demographic characteristics of respondents,
- Determining the reasons for calling tax amnesty in the State of Republic of Kosovo,
- Determining the positive and negative opinions of respondents about tax amnesty.

This research was conducted on 2010 personal income, corporate and presumptive taxpayers in the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj. The theoretical questionnaire was prepared to determine the reasons for calling tax amnesty and to determine the negative and positive opinions of taxpayers on tax amnesty. Due to the time and financial limitations the study was limited only to taxpayers registered in the tax office in the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj.

3.1. Data and Methodology

This research had a descriptive research model for tax amnesty. The hypotheses included the followings;

\( H1. \) There is a significant difference between the participant taxpayers in terms of gender and their attitudes towards the state’s reasons to apply tax amnesty.

\( H2. \) There is a significant difference between the participant taxpayers in terms of age and their attitudes towards the state’s reasons to apply tax amnesty.
H3. There is a significant difference between the participant taxpayers in terms of level of education and their attitudes about the state’s reasons to apply tax amnesty.

H4. There is a significant difference between the participant taxpayers in terms of duration as taxpayers and their attitudes about the state’s reasons for applying tax amnesty.

H5. There is a significant difference between participating taxpayers by their gender about tax amnesty opinions.

H6. There is a significant difference between participating taxpayers by their age about tax amnesty opinions.

H7. There is a significant difference between participating taxpayers by their level of education about tax amnesty opinions.

H8. There is a significant difference between participating taxpayers by their duration as taxpayers about tax amnesty opinions.

In this research, the main part of respondents included taxpayers from the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj. The number of samples required in this study was determined by the model originally used by Moser and Kalton (1979), and later by Doğan and Besen (2008), which was based on the following formula:

\[ n = \frac{x(1-x)}{[S.E(p)]^2} \]

In this formula:

\( n \) = Necessary number of samples calculated before limited core correction

\( X \) = The variability in the population

\([S.E(p)]\) = Standard error

During the application of the model, the standard error was tolerated up to 0.05, and the confidence interval up to 95%. Based on the formula presented above, it was assumed that the change in the population would be 50% and the number of samples required in this study should be at least 2010. To determine the sample size, personal income taxpayers, corporate taxpayers, and presumptive taxpayers in the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj were considered separately. From the general sample, personal income taxpayers comprise 564 samples or 28%. The corporate income taxpayer comprised 322 samples or 16% and taxpayers who apply presumptive tax comprise 1,128 samples or 56%.

A survey method was used for data collection. Data were obtained by responding to questionnaires in writing by selected taxpayers as samples. Data collection was completed in a 12-month study.

The questionnaire used in the study consisted of five pages. The survey was prepared based on the survey used by Doğan and Besen (2008: 118). The questionnaire form was

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3 Source: (Moser & Kalton 1979), (Doğan & Besen 2008).
evaluated by pre-test on 20 randomly selected taxpayers, where the necessary corrections were made in line with the ideas obtained from taxpayers.

The first part of the survey aimed to determine the demographic characteristics of the taxpayers, such as gender, age, and educational status. The second part of the survey aimed to determine data on the type of taxpayers, and their duration as taxpayers in the country. The third part of the survey aimed to determine the reasons for calling for tax amnesty in the country. The fourth part of the survey aimed to determine the taxpayers' opinions regarding tax amnesty.

Obtained data were analyzed by using SPSS 10.0 (Statistical Package for Social Sciences). Survey results obtained were first entered into the SPSS database and then results were transferred to Microsoft Excel tables and Word program.

During the analysis, frequency calculations were made for each question in the questionnaire. Cross-tables have investigated the differences between the type of taxpayers and the questions set out in the third and fourth part of the survey. However, in order to test the hypotheses, the T-test (Independent-Samples T-Test), T-test (One-Way Anova), and Tukey (Post-Hoc Tukey-Test) test were used. The results obtained became more meaningful when arranged in tabular form.

3.2. Findings

Answers to the questions on gender, age, educational status, type of taxpayers, and their duration as taxpayers were separately assessed below.

As seen in Figure 1, 86% of the participant taxpayers were male and the remaining 14% were female. 23% of taxpayers aged between 18-25 years, 61% aged between 26-45 years, 11% aged between 46-60 years, and 5% were over 61 years of age. This result shows that the majority of the taxpayers in the survey were middle-aged taxpayers ranging from 26 to 45 years.

Figure 1 also shows that 2% of taxpayers had primary education, 34% had secondary school, 3% were students, 53% had a university degree and 8% had a master’s degree. As can be seen from this data, there were no taxpayers with a Ph.D. degree. Results also show that 61% of the participants had higher education levels, such as bachelor’s and master’s degrees.

The structure of taxpayers consisted of three types; Personal Income Taxpayers constituted 28% of participants, Corporate Income Taxpayers constituted 16%, and Presumptive Income Taxpayers constituted 56% of taxpayers.

Taxpayers according to their duration can be divided into four categories; taxpayers with a duration of less than 1 year comprise 8% of participants, taxpayers with a duration of 1-5 years comprised 32%, taxpayers with a duration of 6-16 years comprised 53% and taxpayers over 17 years comprised 7% of participants.
The table presented the opinions of taxpayers on the psychological, economic, political, social, financial, technical, and administrative reasons for tax amnesty.

In Table 1, the distribution of taxpayers’ opinions regarding the reasons for tax amnesty application is shown in detail. Opinions of taxpayers regarding reasons for tax amnesty application, according to the average of their answers, can be summarized as follows:

“Tax amnesty application as the purpose of reduction of workload of tax administration and judiciary” (with an average of 4.28) “Too Relevant”,

“Tax amnesty application, in order to raise state revenues in a short time” (with an average of 4.20) “Relevant”,

“Tax amnesty application, in order to open a clean page for those who have shown discrepancies in tax compliance, in turn, that in the future to be honest taxpayers” (with an average of 4.20) “Relevant”,

“Tax amnesty application, in order to provide a required resource for the implementation of political programs” (with an average of 4.14) “Relevant”,

“Tax amnesty application, in order to increase tax compliance even without fines threat” (with an average of 4.14) “Relevant”,

Doğan, Z. & E. Abdurrahmani (2021), “Attitudes of Taxpayers towards the Reasons of and the Opinions on Tax Amnesty: Evidence from Kosovo”, Sosyoekonomi, 29(47), 11-41.
“Tax amnesty application as the purpose of establishing a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs” (with an average of 3.87) “Relevant”,

“Tax amnesty application, in order to return hidden and undeclared capital to a legitimate economy in return for investment within the country” (with an average of 3.86) “Relevant”,

“Tax amnesty application is seen as last resort, for the purpose in order to be an opportunity for unlisted taxpayers or tax evaders” (with an average of 3.84) “Relevant”,

“Tax amnesty application in order to bring back into economy life those businesses that want to end up their activities due to the high-interest burden and debts they have” (with an average of 3.81) “Relevant”,

“Tax amnesty application as purpose of clearing past accumulated files in order to leave a healthy financial management in the future” (with an average of 3.60) “Relevant”,

“Tax amnesty application as the purpose of collection at least some of the claimed receivables” (with an average of 3.58) “Relevant”,

“Tax amnesty application as the purpose of repatriation of hidden capital from abroad” (with an average of 3.56) “Relevant”,

“Tax amnesty application as the purpose of liquidation of former administration’s financial transactions” (with an average of 3.50) “Relevant”,

“Tax amnesty application in order to improve timely payment of tax base” (with an average of 3.48) “Relevant”,

“Tax amnesty application as the purpose of debt reduction and raise of tax compliance due to new economic reforms in the country” (with an average of 3.46) “Relevant”,

“Tax amnesty application as the purpose for avoiding the negative effects of old laws” (with an average of 3.31) “Relevant”,

“Tax amnesty application as the purpose of relieving society after the political crisis” (with an average of 2.87) “Neither Relevant nor Irrelevant”,

“Tax amnesty application as the purpose of solving inequalities between regular taxpayers and non-supervised taxpayers” (with an average of 2.74) “Neither Relevant nor Irrelevant”, have been accepted as a reason for tax amnesty.

| Reasons for Tax Amnesty                                                                 | Participation Degrees | Mean | Standard Deviation |
|-----------------------------------------------------------------------------------------|-----------------------|------|--------------------|
| The opportunity to return hidden and undeclared capital to a legitimate economy in return for investment within the country | 649 864 205 167 129 | 3.86 | 1.146              |
| To bring back into economy life those businesses that want to end up their activities due to the high-interest burden and debts they have | 599 824 311 179 101 | 3.81 | 1.07               |
| To reduce debts and raise tax compliance due to new economic reforms in the country    | 499 698 300 265 252  | 3.46 | 1.326              |
Political Reasons
- Relieve society after political crises 309 390 404 552 359 2.87 .030 1.324
- To liquidate the former administration’s financial transactions 420 780 301 380 125 3.50 .027 1.191
- Avoiding the negative effects of old laws 499 615 205 402 293 3.31 .031 1.408
- To provide a required resource for the implementation of political programs 794 911 156 106 47 4.14 .021 .934

Social Reasons
- To open a clean page for those who have shown discrepancies in tax compliance, in order that in the future to be honest taxpayers 834 933 107 93 47 4.20 .020 .907
- Establishing a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs 739 698 244 238 95 3.87 .026 1.170
- To solve inequalities between regular taxpayers and non-supervised taxpayers 255 298 480 621 360 2.74 .028 1.268

Financial Reasons
- In order to balance public incomes with public spending in the country, in a short time to rise state revenues 866 813 248 52 35 4.20 .020 .879
- To be able to collect at least some of the claimed receivables 618 644 236 311 205 3.58 .030 1.334
- To improve the timely payment of tax base 622 560 203 411 218 3.48 .031 1.388
- Repatriation of hidden capital from abroad 582 617 309 362 144 3.56 .028 1.270

Technical and Administrative Reasons
- To reduce the workload of tax administration and judiciary 896 924 95 62 37 4.28 .019 .838
- Clearing past accumulated files in order to leave healthy financial management in the future 593 654 285 337 145 3.60 .028 1.263

Psychological Reasons
- To increase tax compliance even without fines threat 825 864 158 109 58 4.14 .022 .972
- With the idea of tax amnesty to be seen as a last resort, in order to be an opportunity for unlisted taxpayers or tax evaders 723 698 223 285 85 3.84 .026 1.179

(5 = Too Relevant, 4 = Relevant, 3 = Neither Relevant nor Irrelevant, 2 = Irrelevant, 1 = Too Irrelevant)

On the other hand, Table 2 presents the opinions of taxpayers on tax amnesty and their types in cross-tables. However, based on the demographic structure of participant taxpayers, such as gender, age, education, type, and duration as taxpayers, in order to find the differences between the taxpayers’ participation level in relation to the reasons for tax amnesty announcement and to test the hypotheses, the results of the applied tests such as T-test (Independent-Samples T-Test), One Way Anova and Tukey-Test are also provided.

This section, as shown in Table 2, presents the opinions of taxpayers on tax amnesty according to the taxpayer types.

**Table 2**

**Distribution of the Opinions of Taxpayers on Tax Amnesty According to the Type of Taxpayers**

| Reasons for Tax Amnesty | Type of Taxpayers | Participation Degrees | Mean | Std. Mean |
|-------------------------|-------------------|-----------------------|------|-----------|
| Economic Reasons        |                   |                       |      |           |
| The opportunity to return hidden and undeclared capital to a legitimate economy in return for investment within the country | Personal Income Tax | 141 (25.00) 270 (47.9) 64 (11.3) 50 (8.9) 59 (9.9) | 3.75 | 3.86 |
|                         | Corporate Tax     | 231 (71.7) 53 (16.5) 16 (5.0) 12 (3.7) 10 (3.1) | 4.50 | 3.74 |
|                         | Presumptive Tax   | 277 (24.6) 541 (48.0) 125 (11.1) 105 (9.3) 80 (7.1) | 3.74 | 3.81 |
| To bring back into economy life those businesses that want to end up their activities due to the high interest burden and debts, they have | Personal Income Tax | 153 (27.1) 235 (41.7) 94 (16.7) 53 (9.4) 29 (5.1) | 3.76 | 3.74 |
|                         | Corporate Tax     | 101 (31.4) 122 (37.9) 55 (17.1) 29 (9.0) 15 (4.7) | 3.82 | 3.84 |
|                         | Presumptive Tax   | 345 (30.6) 467 (41.4) 162 (14.4) 97 (8.6) 57 (5.1) | 3.34 | 3.64 |
| To reduce debts and raise tax compliance due to new economic reforms in the country | Personal Income Tax | 125 (22.2) 188 (33.3) 86 (15.2) 86 (15.2) 79 (14.0) | 3.57 | 3.46 |
|                         | Corporate Tax     | 99 (30.7) 103 (32.0) 37 (11.5) 48 (14.9) 35 (10.9) | 3.57 | 3.46 |
|                         | Presumptive Tax   | 275 (24.4) 407 (36.1) 177 (15.7) 131 (11.6) 138 (12.2) | 3.49 | 3.49 |
| Political Reasons | Basis | Personal Income Tax | Corporate Tax | Presumptive Tax |
|------------------|-------|---------------------|---------------|-----------------|
| **Relieve society after the political crisis** |       | 93 (16.5) | 53 (16.5) | 163 (14.5) |
|                  |       | (100 (17.7) | (67 (20.8) | (223 (19.8) |
|                  |       | 118 (20.9) | 56 (17.4) | 230 (20.4) |
|                  |       | 71 (12.6) | 56 (17.4) | 425 (37.7) |
|                  |       | 182 (32.3) | 90 (28.0) | 87 (7.7) |
|                  |       | 2.74 | 2.80 | 2.96 |
|                  |       | **Total** | **Total** | **Total** |
|                  |       | 3.49 | 3.60 | 3.47 |
| **To liquidate the former administration’s financial transactions** |       | 115 (20.4) | 85 (26.4) | 220 (19.5) |
|                  |       | (131 (20.5) | (116 (36.0) | (451 (40.0) |
|                  |       | 86 (15.2) | 50 (15.5) | 165 (14.6) |
|                  |       | 110 (19.5) | 48 (14.9) | 222 (19.7) |
|                  |       | 3.49 | 3.60 | 3.47 |
| **Avoiding the negative effects of old laws** |       | 132 (23.4) | 85 (26.4) | 232 (19.5) |
|                  |       | (173 (30.7) | (91 (28.3) | (451 (40.0) |
|                  |       | 57 (10.1) | 36 (11.2) | 165 (14.6) |
|                  |       | 135 (23.9) | 60 (18.6) | 222 (19.7) |
|                  |       | 67 (11.9) | 50 (15.5) | 70 (6.2) |
|                  |       | 3.30 | 3.31 | 3.31 |
| **To provide a required resource for the implementation of political programs** |       | 223 (39.7) | 131 (40.7) | 439 (38.9) |
|                  |       | (256 (45.4) | (147 (45.7) | (508 (45.0) |
|                  |       | 41 (7.3) | 21 (6.5) | 94 (8.3) |
|                  |       | 32 (5.7) | 16 (5.0) | 58 (5.1) |
|                  |       | 11 (2.0) | 7 (2.2) | 29 (2.6) |
|                  |       | 4.15 | 4.18 | 4.13 |
| **Social Reasons** |       | 176 (31.2) | 275 (85.4) | 383 (34.0) |
| **To open a clean page for those who have shown discomforts in tax compliance, in order that in the future to be honest taxpayers** |       | (314 (55.7) | (5) (1.6) | (614 (54.4) |
|                  |       | 27 (4.8) | 18 (5.6) | 62 (5.5) |
|                  |       | 35 (6.2) | 13 (4.0) | 45 (4.0) |
|                  |       | 12 (2.1) | 11 (3.4) | 24 (2.1) |
|                  |       | 4.08 | 4.61 | 4.14 |
| **Establishing a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs** |       | 194 (34.4) | 114 (35.4) | 431 (38.2) |
|                  |       | (256 (36.2) | (131 (35.1) | (381 (33.8) |
|                  |       | 25 (7.0) | 41 (12.7) | 133 (11.8) |
|                  |       | 71 (12.4) | 34 (10.6) | 133 (11.8) |
|                  |       | 25 (4.4) | 20 (6.2) | 50 (4.4) |
|                  |       | 3.84 | 3.83 | 3.90 |
| **To solve inequalities between regular taxpayers and non-supervised taxpayers** |       | 176 (11.7) | 55 (17.1) | 132 (11.7) |
|                  |       | (268 (15.6) | (45 (14.0) | (238 (23.8) |
|                  |       | 10 (6.7) | 70 (21.7) | 98 (30.4) |
|                  |       | 210 (13.6) | 207 (68.2) | 54 (16.8) |
|                  |       | 2.74 | 2.84 | 2.71 |
| **Financial Reasons** |       | 221 (39.2) | 248 (77.0) | 397 (35.2) |
| **In order to balance public incomes with public spending in the country, in a short time to raise state revenues** |       | (250 (44.3) | (44 (6.5) | (542 (48.0) |
|                  |       | 69 (12.2) | 19 (13.7) | 135 (12.0) |
|                  |       | 17 (3.0) | 1 (1.6) | 30 (2.7) |
|                  |       | 7 (1.2) | 4 (1.2) | 24 (2.1) |
|                  |       | 4.17 | 4.57 | 4.12 |
| **To be able to collect at least some of the claimed receivables** |       | 169 (30.0) | 99 (30.7) | 350 (31.0) |
|                  |       | (180 (31.9) | (102 (31.7) | (362 (32.1) |
|                  |       | 73 (12.9) | 31 (9.6) | 132 (11.7) |
|                  |       | 91 (16.1) | 50 (15.5) | 170 (15.1) |
|                  |       | 51 (9.0) | 40 (12.4) | 114 (10.1) |
|                  |       | 3.58 | 3.53 | 3.59 |
| **To improve the timely payment of tax base** |       | 171 (30.3) | 108 (33.5) | 343 (30.4) |
|                  |       | (147 (26.1) | (90 (28.0) | (323 (28.6) |
|                  |       | 51 (9.0) | 28 (8.7) | 124 (11.0) |
|                  |       | 134 (23.8) | 62 (19.3) | 215 (19.1) |
|                  |       | 61 (10.8) | 34 (10.6) | 123 (10.9) |
|                  |       | 3.41 | 3.55 | 3.49 |
| **Repatriation of hidden capital from abroad** |       | 334 (27.5) | 87 (27.0) | 340 (30.1) |
|                  |       | (334 (27.5) | (95 (29.5) | (336 (29.8) |
|                  |       | 58 (18.0) | 58 (18.0) | 167 (14.8) |
|                  |       | 93 (28.7) | 58 (18.3) | 208 (18.4) |
|                  |       | 23 (7.1) | 23 (7.1) | 77 (6.8) |
|                  |       | 3.51 | 3.51 | 3.58 |
Table 2 shows the opinions of participants on the economic reasons for tax amnesty. “Tax amnesty in order to return hidden and undeclared capital to a legitimate economy in return for investment within the country” was accepted as a relevant reason by personal income taxpayers (with an average of 3.75), corporate taxpayers (with an average of 4.50) and presumptive taxpayers (with an average of 3.74). These findings show that the majority of the taxpayers, who are subject to personal income tax and presumptive tax, have accepted the call for amnesty as a relevant reason in order to return hidden and undeclared capital to a legitimate economy and majority of the corporate taxpayers have accepted this as a relevant reason too.

Among the economic reasons, “the call for tax amnesty in order to turn back into economy life those businesses that want to end up their activities due to the high-interest burden and debts they have” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.76), the corporate taxpayers (with an average of 3.82) and the presumptive taxpayers (with an average of 3.84). Based on these results, turning back into economic life for those businesses that ended up their activities due to the high-interest burden and debts, is considered as a relevant reason for tax amnesty by the majority of the taxpayers.

“The call for tax amnesty in order to reduce debts and raise tax compliance due to new economic reforms in the country” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.34), the corporate taxpayers (with an average of 3.57) and the presumptive taxpayers (with an average of 3.49). The analysis of these results shows that the call for tax amnesty in order initiate a new economic reform to increase taxpayers’ compliance is considered as a relevant reason by the majority of the taxpayers.
Among the call for tax amnesty for political reasons, “after the political crisis the call for tax amnesty in order to relieve society” was accepted as neither relevant nor irrelevant by the personal income taxpayers (with an average of 2.74), the corporate taxpayers (with an average of 2.80) and the presumptive taxpayers (with an average of 2.96). The analysis of these results shows that after the political crisis the call for tax amnesty in order to relieve society is considered as neither relevant nor irrelevant reason by the majority of the taxpayers.

“The call for tax amnesty in order to liquidate the former administration’s financial transactions” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.49), the corporate taxpayers (with an average of 3.60), and the presumptive taxpayers (with an average of 3.47). Based on this finding, the call for tax amnesty in order to liquidate the former administration’s financial transactions is considered as a relevant reason by the majority of the taxpayers.

Among the political reasons, “the call for tax amnesty in order to avoid the negative effects of old laws” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.30), the corporate taxpayers (with an average of 3.31) and the presumptive taxpayers (with an average of 3.32). Based on this finding, we may suggest that the call for tax amnesty in order to avoid the negative effects of old laws, is considered as a relevant reason by the majority of the taxpayers.

Among the political reasons, “the call for tax amnesty in order to provide required resources for the implementation of political programs” was accepted as a relevant reason by the personal income taxpayers (with an average of 4.15), the corporate taxpayers (with an average of 4.18) and the presumptive taxpayers (with an average of 4.13). Based on this finding, we may suggest that the call for tax amnesty in order to provide a required resource for the implementation of political programs, is considered as a relevant reason by the majority of the taxpayers.

Among the social reasons, “the call for tax amnesty in order to open a clean page for those who have shown discrepancies in tax compliance, for the purpose to turn them in honest taxpayers” was accepted as a relevant reason by personal income taxpayers (with an average of 4.08), corporate taxpayers (with an average of 4.61) and presumptive taxpayers (with an average of 4.14). Based on this finding, we may suggest that the call for tax amnesty in order to open a clean page for those who have shown discrepancies in tax compliance, for the purpose to turn them in honest taxpayers, is considered as a relevant reason by the majority of personal income taxpayers and presumptive taxpayers while the majority of corporate taxpayers considered as a relevant reason too.

Among the social reasons, “the call for tax amnesty in order to establish a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.84), the corporate taxpayers (with an average of 3.83) and the presumptive taxpayers (with an average of 3.90). Based on this finding, we may suggest that the call for tax amnesty
in order to establish a fair tax system, respecting others and respecting high social and personal norms such as religious beliefs, is considered as a relevant reason by the majority of the taxpayers.

Among the social reasons, “the call for tax amnesty in order to solve inequalities between regular taxpayers and non-supervised taxpayers” was accepted as neither relevant nor irrelevant by the personal income taxpayers (with an average of 2.72), the corporate taxpayers (with an average of 2.84) and the presumptive taxpayers (with an average of 2.71). Based on this finding, we may suggest that the call for tax amnesty in order to solve inequalities between regular taxpayers and non-supervised taxpayers, is considered neither relevant nor irrelevant reason by the majority of the taxpayers.

Among the financial reasons for tax amnesty “the call for tax amnesty in order to balance public incomes with public spending in the country” was accepted as a relevant reason by the personal income taxpayers (with an average of 4.17) corporate taxpayers (with an average of 4.57) and the presumptive taxpayers (with an average of 4.12). Based on this finding, we may suggest that the call for tax amnesty in order to balance public incomes with public spending in the country, is considered as a relevant reason by the majority of personal income taxpayers and presumptive taxpayers while the majority of corporate taxpayers considered as a relevant reason too.

Among the financial reasons, “the call for tax amnesty in order to collect at least some of the claimed receivables” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.58), the corporate taxpayers (with an average of 3.53) and the presumptive taxpayers (with an average of 3.59). Based on this finding, we may suggest that the call for tax amnesty in order to collect at least some of the claimed receivables, is considered as a relevant reason by the majority of the taxpayers.

Among the financial reasons, “the call for tax amnesty in order to improve the timely payment of tax base” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.41), the corporate taxpayers (with an average of 3.55) and the presumptive taxpayers (with an average of 3.49). Based on this finding, we may suggest that the call for tax amnesty in order to improve the timely payment of the tax base, is considered as a relevant reason by the majority of the taxpayers.

Among the financial reasons, “the call for tax amnesty for repatriation of hidden capital from abroad” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.55), the corporate taxpayers (with an average of 3.51), and the presumptive taxpayers (with an average of 3.58). Based on this finding, we may suggest that the call for tax amnesty for repatriation of hidden capital from abroad, is considered as a relevant reason by the majority of the taxpayers.

Among the technical and administrative reasons of tax amnesty, the call for tax amnesty in order to reduce the workload of tax administration and judiciary” was accepted as a relevant reason by the personal income taxpayers (with an average of 4.25) corporate taxpayers (with an average of 4.66) and the presumptive taxpayers (with an average of 4.19).
Based on this finding, we may suggest that the call for tax amnesty in order to reduce the workload of tax administration and judiciary, is considered as a relevant reason by the majority of personal income taxpayers and corporate taxpayers while by the majority of presumptive taxpayers also considered it as a relevant reason.

Among the technical and administrative reasons, “the call for tax amnesty in order to clear the past accumulated files in order to leave a healthy financial management in the future” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.62), the corporate taxpayers (with an average of 3.54) and the presumptive taxpayers (with an average of 3.61). Based on this finding, we may suggest that the call for tax amnesty in order to clear the past accumulated files in order to leave healthy financial management in the future, is considered as a relevant reason by the majority of the taxpayers.

Among the psychological reasons for tax amnesty, “the call for tax amnesty in order to increase tax compliance even without fines threat” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.84) corporate taxpayers (with an average of 3.90) and the presumptive taxpayers (with an average of 4.35). Based on this finding, we may suggest that the call for tax amnesty in order to increase tax compliance even without fines threat, is considered as a relevant reason by the majority of personal income taxpayers and corporate taxpayers while the majority of presumptive taxpayers considered it as a relevant reason too.

Among the psychological reasons, “the call for tax amnesty as a last resort, in order to be an opportunity for unlisted taxpayers or tax evaders” was accepted as a relevant reason by the personal income taxpayers (with an average of 3.87), the corporate taxpayers (with an average of 3.88) and the presumptive taxpayers (with an average of 3.81). Based on this finding, we may suggest that the call for tax amnesty as a last resort in order to be an opportunity for unlisted taxpayers or tax evaders, is considered as a relevant reason by the majority of the taxpayers.

3.3. Testing Hypothesis H1

In order to test the first hypothesis on the relationship between gender and the opinions of the participants on tax amnesty, a t-test (Independent-Samples T-test) was conducted and the results of the analysis were as follows:

\( H_1. \) There is a significant difference between the participant taxpayers in terms of gender and their attitudes towards the state’s reasons to apply tax amnesty.

Table: 3

| Gender  | N     | Percentage | Mean   | Std. Deviation | F     | P    | t   | Sig. (2) tailed | Mean Diff. | Std. Deviation |
|---------|-------|------------|--------|---------------|-------|------|-----|----------------|-------------|---------------|
| Male    | 1732  | 86%        | 66.5029| 5.19006       | .028  | .868 | 1.507| .132           | .31707      | .34318        |
| Female  | 282   | 14%        | 65.9855| 5.43088       |       |      | 1.487| .138           | .31707      | .34784        |
As shown in Table 3, the average scores received from the difference of taxpayers’ participation level by their gender regarding state reasons for tax amnesty application were; 66.50 points for male taxpayers and 65.98 points for female taxpayers. Since the value of P = .868 and p > 0.05, the H1 hypothesis was rejected because there was no statistically significant difference in the level of taxpayers’ participation by their gender. In the social aspect, the results from the first hypothesis were important to provide the compatibility of taxpayer opinions by their gender regarding tax amnesty reasons.

3.4. Testing Hypothesis H2

In order to test the second hypothesis on the relationship between age and the opinions of the participants on tax amnesty, One-Way ANOVA was used, and the results of the analysis were as follows:

\[ H_2. \text{ There is a significant difference between the participant taxpayers in terms of age and their attitudes towards the state’s reasons to apply tax amnesty.} \]

As shown in Table 4, the average scores received from the One-Way ANOVA analysis to determine the difference of taxpayers’ participation level by their age regarding state reasons for tax amnesty application were; 65.86 points for those between the ages of 18-25, 66.65 points for those between 26-45, 65.40 points for those between 46-60, and 68.59 points for over 61. One-Way ANOVA analysis found that taxpayers aged over 61 years had the lowest average and taxpayers aged 46-60 years had the highest average. Since the value of F = 10.793 and P = .000 were P < 0.05, the H2 hypothesis was accepted because there were statistically significant differences in the taxpayers’ participation level in their age-based responses regarding tax amnesty announcement. Tukey test was used to determine the group that caused the differences.

| Age   | N   | Mean | Std. Deviation | Std. Error | 95% Confidence Interval | F    | P    |
|-------|-----|------|----------------|------------|-------------------------|------|------|
|       |     |      |                |            | Lower Bound             |      |      |
|       |     |      |                |            | Upper Bound             |      |      |
| 18-25 | 463 | 65.8639 | 4.95137       | .23011     | 65.4117                 | 66.3161 | 10.793 | .000 |
| 26-45 | 1229| 66.6501 | 5.06308       | .14442     | 66.3668                 | 66.9335 |       |      |
| 46-60 | 221 | 65.4072 | 5.28104       | .58033     | 64.7168                 | 66.0977 |       |      |
| Over 61| 101| 68.5941 | 8.85684       | .88129     | 66.8456                 | 70.3425 |       |      |
| Total | 2014| 66.4305 | 5.34594       | .11912     | 66.1969                 | 66.6641 |       |      |

Table 5 on the Tukey test performed to determine the group that causes the differences between taxpayers shows important differences between taxpayers aged 18-25 years, between 26-45 and over 61 years, with the values of \( p = 0.34 \) and \( p = .000 \). At the same time, there was a significant difference between taxpayers aged 26-40 years, 46-60 years, and over 61 years with the values of \( p = 0.07 \) and \( p = .002 \). Based on this finding it can be concluded that the taxpayers’ view about state reasons for tax amnesty application was more positive parallel to the increase in their age.
Table 5
Distribution of Taxpayers’ Participation Level by their Age Regarding State Reasons for Tax Amnesty Application by Tukey Table

| (I) Age | (J) Age | Mean Differ. (I-J) | Standard Error | Sig. P | 95% Confidence Interval |
|---------|---------|-------------------|----------------|--------|-------------------------|
|         |         |                   |                |        | Lower Bound | Upper Bound |
| 18-25   | 26-45   | -0.7862           | 0.2941         | 0.034  | -1.5303     | 0.0421      |
|         | 46-60   | -0.4567           | 0.4339         | 0.718  | -0.6590     | 1.5724      |
| Over 61 | 26-45   | -2.7301           | 0.58286        | 0.000  | -4.2268     | -1.2315     |
| 26-45   | 18-25   | 0.1259            | 0.38778        | 0.007  | 0.2458      | 2.3399      |
|         | 46-60   | 1.9439            | 0.54937        | 0.002  | 3.3565      | 3.3565      |
| Over 61 | 18-25   | -1.9439           | 0.4339         | 0.718  | -1.5724     | 0.6590      |
| 46-60   | 26-45   | -1.2315           | 0.38778        | 0.007  | -2.2399     | -0.2458     |
| Over 61 | 18-25   | 0.7301            | 0.58286        | 0.000  | 1.2315      | 4.2288      |
| 26-45   | 46-60   | 0.63745           | 0.000          | 1.5478 | 4.8258      |

3.5. Testing Hypothesis H3

In order to test the third hypothesis on the relationship between the education level and the opinions of the participants on tax amnesty, One-Way ANOVA was used, and the results were as follows:

H3. There is a significant difference between the participant taxpayers in terms of the level of education and their attitudes about the state’s reasons to apply tax amnesty.

Table 6 on the average scores received from the One-Way ANOVA analysis to determine the taxpayers’ participation level differences by their education regarding state reasons for tax amnesty application were: 66.82 points for taxpayers with primary school, 66.23 points for high school, 66.73 points for students, 66.53 points for university graduated and 66.35 points for master graduated. Since the value of F = 0.454 and P = .769 were P > 0.05, the H3 hypothesis was rejected since there were no statistically significant differences in the taxpayers’ participation level by their education. The results from this hypothesis shows the compatibility of taxpayer opinions by education level about tax amnesty reasons.

Table 6
Distribution of Taxpayers’ Participation Level by their Education Regarding State Reasons for Tax Amnesty Application

| Education          | N  | Mean  | Std. Deviation | Std. Error | 95% Confidence Interval | F  | P  |
|--------------------|----|-------|----------------|------------|-------------------------|----|----|
|                    |    |       |                |            | Lower Bound | Upper Bound |
| Primary School     | 40 | 66.8250 | 5.79074        | .91560     | 64.9730     | 68.6770   | 0.454 | .769 |
| High School        | 685| 66.2321 | 5.55226        | .21214     | 65.8156     | 66.6486   |       |     |
| Student            | 61 | 66.7377 | 5.08633        | .44100     | 65.4555     | 68.0199   |       |     |
| University Graduate| 1067| 66.5370 | 5.21627        | .15969     | 66.2237     | 66.8504   |       |     |
| Master Graduate    | 161| 66.3540 | 5.34721        | .42142     | 65.5218     | 67.1863   |       |     |
| Total              | 2014| 66.4305 | 5.34594        | .11912     | 66.1969     | 66.6641   |       |     |

3.6. Testing Hypothesis H4

In order to test the fourth hypothesis on the relationship between the duration as a taxpayer and the opinions of the participants on tax amnesty, One-Way ANOVA was used, and the results of the analysis were as follows:
**H4. There is a significant difference between the participant taxpayers in terms of duration as taxpayers and their attitudes about the state’s reasons for applying tax amnesty.**

### Table 7

**Distribution of Taxpayers’ Participation Level by Duration as Taxpayers Regarding State Reasons for Tax Amnesty Application**

| Duration as Taxpayer | N   | Mean   | Std. Deviation | Std. Error | 95% Confidence Interval | F      | P    |
|----------------------|-----|--------|----------------|------------|-------------------------|--------|------|
| Less than (1) year   | 161 | 66.9938| 5.58066        | .43982     | 66.1252                 | 67.8624|      |
| 1-5 years            | 644 | 66.3199| 5.20798        | .20522     | 65.9169                 | 66.7229| 0.831| .477 |
| 6-16 years           | 1068| 66.3783| 5.44971        | .16676     | 66.0511                 | 66.7055|      |
| More than 17 years   | 141 | 66.6879| 4.88896        | .41172     | 65.8739                 | 67.5019|      |
| Total                | 2014| 66.4305| 5.34594        | .11912     | 66.1909                 | 66.6841|      |

Table 7 on the average scores received from the One-Way ANOVA analysis to determine the taxpayers’ participation level differences by duration as taxpayer regarding state reasons for tax amnesty application were: 66.99 points for taxpayers with duration less than (1) year, 63.32 points for taxpayers with duration 1-5 years, 66.37 points for taxpayers with duration 6-16 years, and 66.68 points for taxpayers with duration more than 17 years. Since the value of F = 0.831 and P = .477 were P > 0.05, the H4 hypothesis was rejected because there were no statistically significant differences in the taxpayers’ participation level by duration regarding state reasons for tax amnesty application. The results from this hypothesis show the compatibility of taxpayers’ opinions by their duration as taxpayers about tax amnesty reasons.

### Table 8

**Distribution of Taxpayers’ Participation Level Regarding their Tax Amnesty Opinions**

| Opinions About Tax Amnesty                                                                 | Participation Degrees | Mean | Std. Deviation |
|------------------------------------------------------------------------------------------|-----------------------|------|----------------|
|                                                                                          | 5        | 4    | 3    | 2    | 1    | Statistics | Stat. Error | Stat.  |
| Tax amnesty is a necessary requirement for taxpayers who are in a difficult financial situation | 617      | 607  | 285  | 408  | 97   | 3.62       | .028        | 1.243  |
| Tax amnesties accelerate tax collection                                                  | 790      | 677  | 184  | 235  | 128  | 3.88       | .027        | 1.228  |
| Tax amnesties supported by strict sanctions increase tax compliance                      | 635      | 567  | 281  | 324  | 209  | 3.55       | .030        | 1.348  |
| Tax amnesties reduce the workload of management and judiciary                            | 804      | 843  | 299  | 49   | 19   | 4.17       | .019        | 0.837  |
| After a period of political and economic crisis, tax amnesty is a necessity               | 263      | 387  | 416  | 551  | 397  | 2.79       | .029        | 1.316  |
| Tax amnesty in the future reduces the tax burden on taxpayers                            | 605      | 865  | 224  | 213  | 107  | 3.82       | .025        | 1.132  |
| Tax amnesties are useful for declaring unregistered assets                                | 498      | 603  | 211  | 378  | 234  | 3.42       | .030        | 1.346  |
| Tax amnesties encourage fulfillment of tax obligations                                   | 596      | 889  | 182  | 233  | 114  | 3.80       | .026        | 1.149  |
| Tax amnesties are a useful method to collect unpaid tax revenues                          | 612      | 905  | 193  | 203  | 101  | 3.86       | .025        | 1.111  |
| Tax amnesty fixes the negative impact caused by the lack of supervision                   | 458      | 421  | 276  | 481  | 378  | 3.05       | .032        | 1.451  |

*Negative Opinions*

|                                                                                          | Participation Degrees | Mean | Std. Deviation |
|------------------------------------------------------------------------------------------|-----------------------|------|----------------|
|                                                                                          | 5        | 4    | 3    | 2    | 1    | Statistics | Stat. Error | Stat.  |
| Tax amnesty adversely affect the principles of equality and justice                       | 96       | 145  | 390  | 777  | 606  | 2.18       | .024        | 1.086  |
| Tax amnesties do not reduce the workload of tax administration and judiciary              | 82       | 103  | 249  | 868  | 712  | 1.99       | .023        | 1.024  |
| Tax amnesties reduce tax compliance and cause fiscal evasion                              | 65       | 289  | 287  | 889  | 484  | 2.29       | .024        | 1.080  |
| The frequent application of tax amnesty and forgiveness of fines will underestimate the role of tax laws | 89       | 79   | 507  | 815  | 524  | 2.20       | .023        | 1.013  |
| Tax amnesty brings expectations for other tax amnesty                                     | 376      | 416  | 224  | 608  | 390  | 2.89       | .032        | 1.421  |
| Tax amnesty reduces the competitiveness of honest taxpayers                               | 135      | 180  | 279  | 857  | 563  | 2.24       | .026        | 1.150  |
| Tax amnesty reduces compliance with tax laws                                              | 93       | 86   | 305  | 906  | 624  | 2.07       | .023        | 1.022  |
| Tax amnesty reduce the effect of tax compliance                                           | 685      | 913  | 217  | 113  | 96   | 3.99       | .023        | 1.028  |
| Tax amnesty encourages tax abuse                                                         | 84       | 96   | 258  | 924  | 652  | 2.02       | .022        | 1.009  |
| The deliberately done tax crimes do not meet the conditions for tax amnesty               | 113      | 197  | 269  | 912  | 523  | 2.24       | .025        | 1.111  |

*(5 = Strongly Agree, 4 = Agree, 3 = Neither Agree nor Disagree, 2 = Disagree, 1 = Strongly Disagree)*

Doğan, Z. & E. Abdurrahmani (2021), “Attitudes of Taxpayers towards the Reasons of and the Opinions on Tax Amnesty: Evidence from Kosovo”, *Sosyoekonomi*, 29(47), 11-41.
Table 8 presents the taxpayers’ participation level regarding their opinions about the tax amnesty application. On the other hand, Table 9 presents taxpayers’ participation level in cross-tables by taxpayers’ type, regarding their opinions about the tax amnesty application.

Based on the demographic structure of participant taxpayers, such as gender, age, education, taxpayers type, and their duration as taxpayers, in order to find the differences between the taxpayer’s participation level in relation to their opinions about tax amnesty application and in order to test the hypotheses created, the results of the applied tests such as T-test (Independent-Samples T-Test), One Way Anova-Test and Tukey-Test are provided.

In Table 8, the distribution of taxpayers’ participation level regarding their opinions about tax amnesty is shown in detail. The distribution of taxpayers’ participation level regarding their opinions about tax amnesty, according to the average of their answers, can be summarized as follows:

The taxpayers’ opinion that “tax amnesties reduce the workload of management and judiciary” (with an average of 4.17) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesty reduces the effect of tax compliance” (with an average of 3.99) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesties accelerate tax collection” (with an average of 3.88) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesties are a useful method to collect unpaid tax revenues” (with an average of 3.86) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesty in the future reduce the tax burden” (with an average of 3.82) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesties encourage the fulfillment of tax obligations” (with an average of 3.80) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesty is a requirement for taxpayers who are in a difficult financial situation” (with an average of 3.62) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesties supported by strict sanctions increase tax compliance” (with an average of 3.55) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesties are useful for declaring unregistered assets” (with an average of 3.42) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesty fixes the negative impact caused by the lack of supervision” (with an average of 3.05) “Agree” have been answered,

The taxpayers’ opinion that “tax amnesty brings expectations for other tax amnesties” (with an average of 2.89) “Neither Agree nor Disagree” have been answered,

The taxpayers’ opinion that “after a period of political and economic crisis, tax amnesty is a necessity” (with an average of 2.79) “Neither Agree nor Disagree” have been answered,
The taxpayers’ opinion that “tax amnesties reduce tax compliance and cause fiscal evasion” (with an average of 2.29) “Neither Agree nor Disagree” have been answered, The taxpayers’ opinion that “tax amnesty reduces the competitiveness of honest taxpayers” (with an average of 2.24) “Disagree” have been answered, The taxpayers’ opinion that “the deliberately done tax crimes do not meet the conditions for tax amnesty” (with an average of 2.24) “Disagree” have been answered, The taxpayers’ opinion that “the frequent application of tax amnesty and forgiveness of fines will underestimate the role of tax laws” (with an average of 2.20) “Disagree” have been answered, The taxpayers’ opinion that “tax amnesty adversely affects the principles of equality and justice” (with an average of 2.18) “Neither Agree nor Disagree” have been answered, The taxpayers’ opinion that “tax amnesty reduces compliance with tax laws” (with an average of 2.07) “Disagree” have been answered, The taxpayers’ opinion that “tax amnesty encourages tax abuse” (with an average of 2.02) “Disagree” have been answered, The taxpayers’ opinion that “tax amnesties do not reduce the workload of tax administration and judiciary” (with an average of 1.99) “Disagree” have been answered, Table 9 presents taxpayers’ participation level by taxpayers’ types regarding their opinions about the tax amnesty application.

Table 9
Distribution of Taxpayers’ Participation Level by Type of Taxpayers Regarding their Tax Amnesty Opinions

| Opinions About Tax Amnesty | Type of Taxpayers' Participation Degrees | Mean |
|---------------------------|-----------------------------------------|------|
|                           | 5  | 4  | 3  | 2  | 1  | Total | Mean | Sta. |
| Tax amnesty is a requirement for taxpayers who are in a difficult financial situation | Personal Income Tax | 131 (23.23) | 186 (32.98) | 83 (14.72) | 137 (24.29) | 27 (4.79) | 3.46 |
|                           | Corporate Tax | 196 (60.87) | 57 (17.70) | 24 (7.45) | 33 (10.25) | 12 (3.73) | 4.22 |
|                           | Presumptive Tax | 239 (32.27) | 157 (15.78) | 239 (21.10) | 58 (5.14) | 3.52 |
| Tax amnesties accelerate tax collection | Personal Income Tax | 191 (33.87) | 200 (35.46) | 57 (10.11) | 77 (13.65) | 39 (6.91) | 3.76 |
|                           | Corporate Tax | 220 (68.32) | 64 (19.88) | 12 (3.73) | 18 (5.99) | 8 (2.48) | 4.46 |
|                           | Presumptive Tax | 379 (33.60) | 413 (36.61) | 115 (10.20) | 140 (12.41) | 81 (7.18) | 3.77 |
| Tax amnesties supported by strict sanctions increase tax compliance | Personal Income Tax | 143 (25.35) | 165 (29.26) | 84 (14.89) | 107 (18.97) | 65 (11.52) | 3.38 |
|                           | Corporate Tax | 211 (65.53) | 45 (13.98) | 21 (6.52) | 31 (9.63) | 14 (4.35) | 4.27 |
|                           | Presumptive Tax | 281 (24.91) | 357 (31.65) | 176 (15.60) | 186 (16.49) | 128 (11.35) | 3.42 |
| Tax amnesties reduce the workload of management and judiciary | Personal Income Tax | 218 (36.65) | 231 (40.96) | 95 (16.64) | 13 (2.30) | 7 (1.24) | 4.13 |
|                           | Corporate Tax | 128 (39.75) | 133 (41.30) | 47 (14.60) | 12 (3.73) | 2 (0.62) | 4.16 |
|                           | Presumptive Tax | 458 (40.60) | 479 (42.46) | 157 (13.92) | 24 (2.13) | 10 (0.89) | 4.20 |
### After a period of political and economic crisis, tax amnesty is a necessity

| Personal Income Tax | 68 (12.06) | 113 (20.04) | 116 (20.57) | 164 (29.08) | 103 (18.26) | 2.79 |
| Corporate Tax | 37 (11.49) | 68 (21.12) | 68 (21.12) | 89 (27.64) | 68 (18.63) | 2.79 |
| Presumptive Tax | 158 (14.01) | 206 (18.26) | 232 (20.57) | 298 (26.42) | 234 (20.74) | 2.78 |

### Tax amnesty in the future reduces the tax burden

| Personal Income Tax | 101 (28.55) | 240 (42.55) | 33 (13.12) | 53 (9.40) | 63 (6.38) | 3.77 |
| Corporate Tax | 104 (32.30) | 143 (44.41) | 33 (10.25) | 29 (9.01) | 13 (4.04) | 3.82 |
| Presumptive Tax | 340 (30.14) | 482 (42.73) | 117 (10.37) | 131 (11.61) | 58 (5.14) | 3.81 |

### Tax amnesties are useful for declaring unregistered assets

| Personal Income Tax | 96 (23.94) | 203 (35.99) | 57 (10.11) | 72 (17.02) | 96 (12.94) | 3.41 |
| Corporate Tax | 79 (24.53) | 104 (32.30) | 46 (14.29) | 55 (17.08) | 38 (11.80) | 3.42 |
| Presumptive Tax | 284 (25.18) | 386 (34.22) | 108 (9.57) | 227 (20.12) | 123 (10.90) | 3.43 |

### Tax amnesties encourage the fulfillment of tax obligations

| Personal Income Tax | 155 (27.48) | 245 (43.44) | 56 (9.93) | 72 (12.77) | 36 (6.38) | 3.73 |
| Corporate Tax | 123 (38.20) | 124 (38.51) | 27 (8.39) | 31 (9.63) | 7 (5.28) | 3.95 |
| Presumptive Tax | 318 (28.19) | 520 (46.10) | 99 (8.78) | 130 (11.52) | 51 (5.41) | 3.80 |

### Tax amnesties are useful methods to collect unpaid tax revenues

| Personal Income Tax | 163 (28.90) | 254 (45.04) | 54 (9.57) | 64 (11.35) | 29 (5.14) | 3.81 |
| Corporate Tax | 99 (30.75) | 142 (44.10) | 34 (10.56) | 32 (9.94) | 15 (4.86) | 3.86 |
| Presumptive Tax | 350 (31.03) | 509 (45.12) | 105 (9.31) | 107 (9.49) | 57 (5.05) | 3.88 |

### Tax amnesty fixes the negative impact caused by the lack of supervision

| Personal Income Tax | 135 (23.94) | 113 (24.04) | 72 (12.77) | 136 (24.11) | 108 (19.15) | 3.05 |
| Corporate Tax | 72 (22.36) | 43 (19.57) | 133 (13.35) | 25 (25.78) | 3 (18.94) | 3.01 |
| Presumptive Tax | 251 (22.25) | 245 (21.72) | 161 (14.27) | 262 (23.23) | 209 (18.53) | 3.06 |

### Negative Opinions

#### Tax amnesty adversely affect the principles of equality and justice

| Personal Income Tax | 32 (5.67) | 41 (7.27) | 97 (17.20) | 222 (39.36) | 172 (30.50) | 2.16 |
| Corporate Tax | 20 (6.21) | 29 (9.01) | 54 (16.77) | 121 (37.58) | 98 (30.43) | 2.23 |
| Presumptive Tax | 44 (3.90) | 75 (6.65) | 29 (21.19) | 434 (38.48) | 336 (29.79) | 2.16 |

#### Tax amnesties do not reduce the workload of tax administration and judiciary

| Personal Income Tax | 17 (3.01) | 30 (5.32) | 64 (11.35) | 250 (44.33) | 203 (35.99) | 1.99 |
| Corporate Tax | 11 (3.42) | 11 (3.42) | 41 (12.73) | 156 (48.45) | 103 (31.99) | 1.98 |
| Presumptive Tax | 54 (4.79) | 62 (5.50) | 144 (12.77) | 462 (40.96) | 406 (35.99) | 2.02 |

#### Tax amnesties reduce tax compliance and cause fiscal evasion

| Personal Income Tax | 19 (3.37) | 91 (16.13) | 86 (15.25) | 242 (42.91) | 126 (22.34) | 2.35 |
| Corporate Tax | 10 (3.11) | 47 (14.60) | 51 (15.84) | 141 (43.79) | 169 (22.67) | 2.32 |
| Presumptive Tax | 36 (3.19) | 151 (13.39) | 150 (13.30) | 506 (44.86) | 285 (25.27) | 2.24 |

#### The frequent application of tax amnesty and forgiveness of fines will underestimate the role of tax laws

| Personal Income Tax | 20 (3.55) | 25 (4.43) | 139 (24.65) | 213 (37.77) | 167 (29.61) | 2.15 |
| Corporate Tax | 22 (8.63) | 10 (3.11) | 27 (27.02) | 118 (36.65) | 26 (24.60) | 2.20 |
| Presumptive Tax | 47 (4.17) | 44 (3.90) | 281 (24.91) | 484 (42.91) | 272 (24.11) | 2.21 |

#### Tax amnesty brings expectations for other tax amnesties

| Personal Income Tax | 96 (17.02) | 125 (22.16) | 129 (12.94) | 161 (28.55) | 109 (19.33) | 2.89 |
| Corporate Tax | 61 (18.94) | 65 (20.19) | 31 (9.63) | 99 (30.75) | 66 (20.50) | 2.86 |
| Presumptive Tax | 219 (19.41) | 226 (20.04) | 120 (10.64) | 348 (30.85) | 215 (19.06) | 2.90 |

#### Tax amnesty reduces the competitiveness of honest taxpayers

| Personal Income Tax | 33 (5.85) | 49 (8.69) | 83 (13.48) | 251 (44.50) | 135 (27.48) | 2.21 |
| Corporate Tax | 26 (8.07) | 24 (7.45) | 43 (13.35) | 138 (42.86) | 91 (28.26) | 2.24 |
| Presumptive Tax | 76 (6.74) | 107 (9.49) | 180 (14.18) | 468 (41.49) | 317 (28.10) | 2.25 |
According to the results presented in Table 9, the results of taxpayers participated in the survey regarding their positive opinions “tax amnesty is a requirement for taxpayers in a difficult financial situation” the personal income taxpayers (with an average of 3.46), the corporate taxpayers (with an average of 4.22) and the presumptive taxpayers (with an average of 3.52) agreed. Based on these findings, we may suggest that the majority of the taxpayers participated in the survey agreed that tax amnesty is a requirement for taxpayers in a difficult financial situation.

Among the positive opinions, regarding the statement “tax amnesties accelerate tax collection” the personal income taxpayers (with an average of 3.76) agreed, while corporate taxpayers (with an average of 4.46) strongly agreed and presumptive taxpayers (with an average of 3.77) agreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers agreed that tax amnesties accelerate tax collection while the majority of the corporate taxpayers strongly agreed.

Among the positive opinions, regarding the statement “tax amnesties supported by strict sanctions increase tax compliance” the personal income taxpayers (with an average of 3.38) agreed, while corporate taxpayers (with an average of 4.27) strongly agreed and presumptive taxpayers (with an average of 3.42) agreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers agreed that tax amnesties supported by strict sanctions increase tax compliance, while the majority of the corporate taxpayers strongly agreed.

Among the positive opinions, regarding the statement “tax amnesties reduce the workload of management and judiciary” the personal income taxpayers (with an average of 4.13), the corporate taxpayers (with an average of 4.16), and the presumptive taxpayers (with an average of 4.20) agreed. Based on these findings, we may suggest that the majority of the taxpayers who participated in the survey agreed that tax amnesties reduce the workload of management and judiciary.
Among the positive opinions, regarding the statement “after a period of political and economic crises, tax amnesty is a necessity” the personal income taxpayers (with an average of 2.79), the corporate taxpayers (with an average of 2.79), and the presumptive taxpayers (with an average of 2.78) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the taxpayers participated in the survey were hesitant to apply for tax amnesty after a political and economic crisis.

Among the positive opinions, regarding the statement “tax amnesty at the future reduces the tax burden” the personal income taxpayers (with an average of 3.77), the corporate taxpayers (with an average of 3.92), and the presumptive taxpayers (with an average of 3.81) agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties reduce the tax burden.

Among the positive opinions, regarding the statement “tax amnesties are useful for declaring unregistered assets” the personal income taxpayers (with an average of 3.41), the corporate taxpayers (with an average of 3.41), and the presumptive taxpayers (with an average of 3.43) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties were useful tools for asset declaration.

Among the positive opinions, regarding the statement “tax amnesties encourage the fulfillment of tax obligations” the personal income taxpayers (with an average of 3.73), the corporate taxpayers (with an average of 3.95), and the presumptive taxpayers (with an average of 3.80) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties encouraged the fulfillment of taxes.

Among the positive opinions, regarding the statement “tax amnesties are a useful method to collect unpaid tax revenues” the personal income taxpayers (with an average of 3.81), the corporate taxpayers (with an average of 3.86), and the presumptive taxpayers (with an average of 3.88) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties were a useful method for the collection of tax revenues.

Among the positive opinions, regarding the statement “tax amnesty fixes the negative impact caused by the lack of supervision” the personal income taxpayers (with an average of 3.05), the corporate taxpayers (with an average of 3.01), and the presumptive taxpayers (with an average of 3.06) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the taxpayers were hesitant in the opinion that the negativities created by the lack of supervision can be overcome with tax amnesties.

Among the negative opinions about tax amnesty, regarding the statement “tax amnesties adversely affect the principles of equality and justice” the personal income taxpayers (with an average of 2.16), the corporate taxpayers (with an average of 2.23), and the presumptive taxpayers (with an average of 2.16) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers stated that they were against the view that tax amnesty negatively affects the principles of fairness and equity.
Among the negative opinions, regarding the statement “tax amnesties do not reduce the workload of tax administration and judiciary” the personal income taxpayers (with an average of 1.95), the corporate taxpayers (with an average of 1.98), and the presumptive taxpayers (with an average of 2.02) all disagreed. The above results show that the majority of the taxpayers opposed the view that tax amnesties did not reduce the workload of the tax administration and the judiciary.

Among the negative opinions, regarding the statement “tax amnesties reduce tax compliance and cause fiscal evasion” the personal income taxpayers (with an average of 2.35), the corporate taxpayers (with an average of 2.32), and the presumptive taxpayers (with an average of 2.24) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers did not agree with the fact that tax amnesties reduce tax compliance and cause fiscal evasion.

Among the negative opinions, regarding the statement “the frequent application of tax amnesty will underestimate the role of tax laws” the personal income taxpayers (with an average of 2.15) disagreed, while corporate taxpayers (with an average of 2.27) neither agreed nor disagreed and presumptive taxpayers (with an average of 2.21) disagreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers disagreed that the frequent application of tax amnesty will underestimate the role of tax laws, while the majority of the corporate taxpayers remained undecided.

Among the negative opinions, regarding the statement “tax amnesties brings expectations for other tax amnesties” the personal income taxpayers (with an average of 2.89), the corporate taxpayers (with an average of 2.86), and the presumptive taxpayers (with an average of 2.90) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the taxpayers remained undecided that tax amnesty will bring new amnesties.

Among the negative opinions, regarding the statement “tax amnesty reduce the competitiveness of honest taxpayers” the personal income taxpayers (with an average of 2.24) disagreed, while corporate taxpayers (with an average of 2.25) neither agreed nor disagreed and presumptive taxpayers (with an average of 2.06) disagreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers disagreed that the tax amnesty reduces the competitiveness among taxpayers, while the majority of the corporate taxpayers remained undecided.

Among the negative opinions, regarding the statement that “tax amnesty reduces compliance with tax laws” the personal income taxpayers (with an average of 2.06), the corporate taxpayers (with an average of 2.09), and the presumptive taxpayers (with an average of 2.06) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers did not agree with the fact that tax amnesty reduces compliance with tax laws.

Among the negative opinions, regarding the statement “tax amnesty reduces the effect of tax compliance” the personal income taxpayers (with an average of 3.96), the
corporate taxpayers (with an average of 3.94), and the presumptive taxpayers (with an average of 4.02) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed with the fact that tax amnesty reduces the effect of tax compliance.

Among the negative opinions, regarding the statement “tax amnesty encourages tax abuse” the personal income taxpayers (with an average of 2.00), the corporate taxpayers (with an average of 2.03), and the presumptive taxpayers (with an average of 2.04) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers did not agree with the fact that tax amnesty encourages tax abuse.

Among the negative opinions, regarding the statement “the deliberately done tax crimes do not meet the conditions for tax amnesty” the personal income taxpayers (with an average of 2.20), and corporate taxpayers (with an average of 2.19) disagreed while presumptive taxpayers (with an average of 2.27) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and corporate taxpayers did not agree with the fact that the deliberately done tax crimes do not meet the conditions for tax amnesty, while the majority of the presumptive taxpayers remained undecided.

3.7. Testing Hypothesis H5

In order to test the fifth hypothesis to verify the taxpayers’ participation level differences by their gender regarding tax amnesty opinions, a t-test (Independent-Samples T-test) was used and the results of the analysis were as follows:

*H5. There is a significant difference between participating taxpayers by their gender about tax amnesty opinions.*

| Table: 10 | Distribution of Taxpayers’ Participation Level by their Gender About Tax Amnesty Opinions |
|-----------|--------------------------------------------------------------------------------------------|
| Gender | Levene’s Test for Equality of Variances | t-test for equality of means |
| N | Percentage | Mean | Std. Deviation | F | P | t | p |
|---|---|---|---|---|---|---|---|
| Male | 1732 | 56% | 60.0768 | 3.9608 | 0.130 | 0.719 | .415 |
| Female | 282 | 14% | 59.9326 | 5.47128 | | |

As shown in Table 10, the average scores received from the difference of taxpayers’ participation level by their gender about tax amnesty opinions were; 60.07 points for male taxpayers and 59.93 points for female taxpayers. Since the value of *P* = .719 and *p* > 0.05, H5 hypothesis was rejected since there was no statistically significant difference in the level of taxpayers’ participation by their gender. The results from this hypothesis show the compatibility of taxpayers by gender about tax amnesty opinions.

3.8. Testing Hypothesis H6

In order to test the sixth hypothesis to verify the taxpayers’ participation level differences by their age about tax amnesty opinions, One-Way ANOVA was used, and the results of the analysis were as follows:
**H₆. There is a significant difference between participating taxpayers by their age about tax amnesty opinions.**

As shown in Table 11, the average scores received by the One-Way ANOVA analysis to determine the difference of taxpayers’ participation level by their age about tax amnesty opinions were; 59.82 points for those between the ages of 18-25, 60.14 points for those between 26-45, 59.90 points for those between 46-60, and 60.36 points for over 61. Since the value of F = 0.582 and P = .627 were P > 0.05, the H₆ hypothesis was rejected since there was no statistically significant difference in the level of taxpayers’ participation by their age. The results from this hypothesis show the compatibility of taxpayers by their age about tax amnesty opinions.

**Table: 11**

| Age    | N   | Mean    | Std Deviation | Std Error | 95% Confidence Interval       | F     | P    |
|--------|-----|---------|---------------|-----------|-------------------------------|-------|------|
| 18-25  | 463 | 59.8207 | 5.40845       | .25135    | 59.3268 - 60.3147            | 0.582 | 0.627|
| 26-45  | 1229| 60.1481 | 5.42472       | .15474    | 59.8445 - 60.4517           |       |      |
| 46-60  | 221 | 59.9005 | 5.52389       | .37171    | 59.1679 - 60.6309           |       |      |
| Over 61| 101 | 60.3663 | 4.95525       | .49307    | 59.3881 - 61.3446          |       |      |
| Total  | 2014| 60.0566 | 5.40811       | .12051    | 59.8203 - 60.2929         |       |      |

**3.9. Testing Hypothesis H₇**

In order to test the seventh hypothesis to verify the taxpayers’ participation level differences by their education level regarding tax amnesty opinions, One-Way ANOVA was used, and the results of the analysis were as follows:

**H₇. There is a significant difference between participating taxpayers by their level of education about tax amnesty opinions.**

**Table: 12**

| Education     | N   | Mean    | Std Deviation | Std Error | 95% Confidence Interval       | F     | P    |
|---------------|-----|---------|---------------|-----------|-------------------------------|-------|------|
| Primary School| 40  | 59.2750 | 5.20349       | .82274    | 57.6108 - 60.9392           | 4.366 | .002 |
| High School   | 685 | 59.6905 | 5.41662       | .20696    | 59.2842 - 60.0969           |       |      |
| Student       | 61  | 61.6721 | 5.53691       | .70893    | 60.2541 - 63.0902           |       |      |
| University Graduate | 1067 | 60.3646 | 5.39119       | .16504    | 60.0407 - 60.6884           |       |      |
| Master Graduate| 161 | 59.1553 | 5.25661       | .41428    | 58.3371 - 59.9734           |       |      |
| Total         | 2014| 60.0566 | 5.40811       | .12051    | 59.8203 - 60.2929         |       |      |

As shown in Table 12, average scores received by the One-Way ANOVA analysis to determine the taxpayers’ participation level differences by their education regarding tax amnesty opinions were; 59.27 points for taxpayers with primary school, 59.69 points for high school, 61.67 points for students, 60.36 points for university graduated and 59.15 points for master graduated. Since the value of F = 4.366 and P = .002 was P < 0.05, the H₇ hypothesis was confirmed since there were statistically significant differences in the
taxpayers’ participation level in their education-based responses regarding tax amnesty opinions. Tukey test was used to determine the group that caused the differences.

As shown in Table 13, as a result of the Tukey test applied to determine the group that causes the differences between taxpayers, an important difference between high school taxpayers and student taxpayers was found. At the same time, there was a significant difference between master graduated taxpayers and student taxpayers. There was a significant difference between two groups at the level of \( p = .047 \) and \( p = .016 \). The results from this hypothesis show significant differences of taxpayers by their level of education about tax amnesty opinions.

**Table 13**  
**Distribution of Taxpayers’ Participation Level by Education About Tax Amnesty Opinions by Tukey Table**

| (I) Education | (J) Education | Mean Diff. (I-J) | Std. Error | Sig. P | 95% Confidence Interval |
|---------------|---------------|------------------|------------|--------|------------------------|
|               |               | Lower Bound      | Upper Bound |        |                        |
| Primary School | High School   | -0.41551         | .87678     | .990   | -2.8093                | 1.9783         |
|               | Student       | -2.39713         | 1.09664    | .185   | -3.5012                | 0.5970         |
|               | University Graduate | -1.08957  | .86808     | .719   | -3.4593                | 1.2805         |
|               | Master Graduate | .11972     | .95225     | 1.000  | -2.4802                | 2.7196         |
| High School   | Primary School | .41551          | .87678     | .990   | -1.9783                | 2.8093         |
|               | Student       | -1.98162        | .72021     | .047   | -3.9480                | -.0153         |
|               | University Graduate | -.67406 | .26390     | .079   | -1.3946                | .0464          |
|               | Master Graduate | -3.53523       | .47209     | .789   | -1.7537                | 1.8242         |
|               | Primary School | -2.39713        | 1.09664    | .185   | -3.5012                | 0.5970         |
| Student       | High School   | 1.98162         | .72021     | .047   | .0153                  | 3.9480         |
|               | University Graduate | 1.30756  | .70959     | .349   | -.6298                 | 3.2449         |
|               | Master Graduate | 2.51685        | .81039     | .016   | .3043                  | 4.7294         |
| University Graduate | Primary School | 1.08957       | .86808     | .719   | -1.2805                | 3.4597         |
|               | High School   | -1.6406         | .26390     | .079   | -1.0464                | 1.3946         |
|               | Student       | -1.30756        | .70959     | .349   | -3.2449                | .6298          |
|               | University Graduate | 1.20929  | .45572     | .061   | -.0349                 | 2.4535         |
|               | Master Graduate | 1.1972         | .95225     | 1.000  | -.2719                 | 2.4802         |
|               | Primary School | -3.53523       | .47209     | .789   | -1.8242                | .7537          |
| Master Graduate | High School   | -2.51685        | .81039     | .016   | -4.7294                | -.3043         |
|               | Student       | -1.20929        | .45572     | .061   | -2.4535                | .0349          |

### 3.10. Testing Hypothesis H8

In order to test the eighth hypothesis to verify the taxpayers’ participation level differences by duration as taxpayer regarding tax amnesty opinions, One-Way ANOVA was used and the results of the analysis were as follows:

**H8. There is a significant difference between participating taxpayers by their duration as a taxpayer about tax amnesty opinions.**

**Table 14**  
**Distribution of Taxpayers’ Participation Level by Duration as Taxpayer Regarding Tax Amnesty Opinions**

| Duration as Taxpayer | N   | Mean   | Std. Deviation | Std. Error | 95% Confidence Interval | F     | P     |
|----------------------|-----|--------|----------------|------------|-------------------------|-------|-------|
|                      |     | Lower Bound | Upper Bound   |            |                         |       |       |
| Less than (1) year   | 161 | 60.2547   | 5.85478       | .46142     | 59.3434                 | 61.1659 | 0.790 | 0.499 |
| 1-5 years            | 644 | 59.8913   | 5.44053       | .21439     | 59.4703                 | 60.3123 |       |       |
| 6-16 years           | 1088| 60.0513   | 5.29028       | .16188     | 59.7339                 | 60.3691 |       |       |
| More than 17 years   | 141 | 60.6241   | 5.62334       | .47357     | 59.6878                 | 61.5604 |       |       |
| Total                | 2014| 60.0566   | 5.40811       | .12051     | 59.8203                 | 60.2929 |       |       |
As shown in Table 14, the average scores received by the One-Way ANOVA analysis to determine the taxpayers’ participation level differences by duration as taxpayer regarding tax amnesty opinions were; 60.25 points for taxpayers with duration less than (1) year, 59.89 points for taxpayers with duration 1-5 years, 60.05 points for taxpayers with duration 6-16 years, and 60.62 points for taxpayers with duration more than 17 years. Since the value of F = 0.790 and P = .499 were P > 0.05, the H₈ hypothesis was rejected since there were no statistically significant differences in the taxpayers’ participation level by duration regarding tax amnesty opinions. The results from this hypothesis show the compatibility of taxpayers by their duration as taxpayers about tax amnesty opinions.

4. Conclusion

The laws in the Republic of Kosovo provide an appropriate legal environment for the implementation of a free-market economy and trade security, investment security, and private property security. Kosovo laws provide equal legal rights for all domestic and foreign investors. However, there are still some challenges in their application. In relation to the law, all taxpayers are equal, but in practice, tax evasion and bribery continue to be challenging for the country.

The tax relationship consists of two parties: the creditor and the tax debtor. Taxpayers are obliged to perform the tax obligations prescribed by the law of the state. Their relationship normally ends when taxpayers pay their tax debts. However, in some cases, the taxpayers’ relationship with the state may end for various reasons even if taxpayers do not pay their tax debts. These situations such as cessation of business, business bankruptcy, and tax amnesty are considered unnatural causes.

The tax amnesty, which is considered one of the reasons that interrupt the receivable tax, differs from the statute of its limitation in the amnesty that waives all tax liabilities or a portion of them depending on the law approved by the state. But mostly with tax amnesty, not only the tax penalties but also some of the initial taxes in practice have been removed.

Based on the survey, this study stated the main state reasons for tax amnesty application according to the taxpayers participating level in the survey. Based on the average of taxpayers’ responses, the four most important state reasons for tax amnesty application by the level of importance were as follows;

- To reduce the workload of tax administration and judiciary,
- In a short time to raise public revenues,
- To open a new page for those who have shown discrepancies in tax compliance,
- To provide a required resource for the implementation of a social and political program.

The popularity of tax amnesty has been one of the most debated issues among lawyers. In this regard, while some have argued that tax amnesty should be practiced, others opposed the application of tax amnesty on the grounds that they bring more negative effects than positive ones in the country (Doğan & Besen, 2008: 182). Also, this study determined
taxpayers’ participation level about tax amnesty opinions. According to the average of taxpayers’ answers, the four most important opinions for tax amnesty application by the level of importance were as follows;

- Tax amnesties reduce the workload of management and judiciary,
- Tax amnesty reduces tax compliance,
- Tax amnesties accelerate tax collection,
- Tax amnesties are a useful tool to collect unpaid tax revenues.

In addition to these findings, the analysis of the participants regarding their positive and negative opinions on tax amnesty shows that the majority of taxpayers in their positive opinions on tax amnesty have responded “agree” and “neither agree nor disagree”, despite that the majority of taxpayers in their negative opinions about tax amnesty have responded “neither agree nor disagree” and “disagree”. As it is understood from these results, the fact that opinions that are pro-tax amnesty, weigh heavier than the opinions of those who are opposed to a tax amnesty.

Among taxpayers’ levels participated in the survey regarding the state’s reasons for tax amnesty application;

- It has been found that there was no significant difference in their genders.
- It has been found a statistically significant difference by their age. This difference may have been caused by the fact that taxpayers’ opinions about the reasons for tax amnesty are more positive with raising their age.
- It has been found that there was no significant difference in terms of education.
- It has been found that there was no significant difference in terms of duration as a taxpayer.

Among taxpayers’ levels participated in the survey regarding tax amnesty opinions;

- It has been found that there was no significant difference in their genders.
- It has been found that there was no statistically significant difference by their age.
- It has been found a statistically significant difference in terms of education. This difference may have been caused by experienced and higher educated taxpayers who have given more prudent opinions about tax amnesty.
- It has been found that there was no significant difference in terms of duration as a taxpayer.

Based on the taxpayer opinions according to their demographic characteristics, in economic and political terms the main reasons for calling the tax amnesty can be underlined. Initially viewed from a political aspect, tax amnesty is presented as an appropriate tool to create state liquidity, and secondly, tax amnesty has proved to be an effective tool for social stability after the country’s social crises. Thirdly, tax amnesty in political and administrative terms has proved to be an effective tool for the reduced workload of tax office and judiciary. Whereas in economic terms, tax amnesty is presented as an effective tool of turning many businesses into economic life and provide revenue flows to close budget deficits. While
viewed from a social term, tax amnesty is presented as an effective tool to improve taxpayers’ compliances which can lead to a decrease in the informal economy in the country.

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