PECULARITIES OF LITHUANIAN TAX AMNESTY: EFFICIENCY ISSUES

Jonas Čebelis

Mykolas Romeris University, Lithuania
jonascebelis@gmail.com

Abstract

Purpose – to analyze the general concept of tax amnesty and compare it with the model of tax amnesty held in Lithuania.

Tax amnesty programs have a long history and remain relevant these days. In recent years, most countries have seen a significant increase in economic and financial crimes. As a result, enormous amounts of illegally obtained funds are included in the financial and economic circulation, and the scale of the shadow economy is expanding. At the same time, there has been a steady trend towards tax evasion by various categories of taxpayers. In these conditions, the legislative and executive bodies are expanding and strengthening the legal framework for effectively combating crimes in the field of finance, improving the activities of tax agencies to prevent, identify and suppress these offenses and crimes. Is a tax amnesty relevant and necessary in such circumstances?

Although governments around the world have used tax amnesties as a part of their fiscal program, the experience of individual governments in the field of tax amnesties has been quite unique in terms of their validity, frequency, and objectives pursued. Thus, this article evaluates the content of the applied amnesty and different efficiency parameters. The article seeks to examine the factors influencing the government decision in the area of tax amnesty as well as the origins, objectives, and outcomes of the program. The aim is to discuss the effectiveness of such a measure and its impact on amnesty participants and the economic situation in general.

Design/methodology/approach – linguistic, systematic analysis, comparative method of legal research used. These methods were used to systematically evaluate the legal changes, compare them with legal regulations of other states.

Finding – Insufficient attention is paid to the discussions on the legal regulation of tax relations. It is often limited to notifications of legislative decisions that have already been taken and will soon need to be implemented. Little attention is paid to the implementation of measures and the evaluation of effectiveness. Thus, with the change of the Law on Tax Administration of the Republic of Lithuania and the possibility for taxpayers to correct violations of the tax procedure, tax law specialists have encountered significant problems of legal uncertainty. One of the most clearly identifiable is the problem of the lack of a clear goal and the absence of criteria for assessing the effectiveness of measures.

Research limitations/implications – This article does not cover the financial side of the tax amnesty analysis, which could be the subject of a separate investigation due to its scope and the specifics of the valuation. The need for a tax amnesty and general efficiency criteria will be assessed. The article is limited to the theoretical assessment of tax amnesty as an expression of tax policy, tax administration and legal relations.

Practical implications –Justification of the universality and complexity in tax amnesty process. An overview of the main advantages and disadvantages in the chosen Lithuanian amnesty model. Evaluation of the future application perspectives.

Originality/Value – Due to the fact that tax amnesty program in Lithuania was only recently implemented and is still going on its final stage (the final tax payment deadlines will expire on July 1, 2021), no research regarding this topic exists.

Keywords: Tax amnesty, tax disclosure and compliance, measures of voluntary disclosure.

Research type: General review.

Introduction

One of the leading figures of early American history once said: "Our new Constitution is now established, everything seems to promise it will be durable; but, in this world, nothing is certain except death and taxes," (Benjamin Franklin, 1789). A rather fatalistic proverb. It draws on the actual inevitability of death to highlight the difficulty in avoiding the burden of taxes (Baer and Le Borgne, 2008).

However, the implementation of the tax inevitability principle has never been absolutely guaranteed in any country. There have always been and will be those who want to avoid the tax burden. And this is inevitable. In the tax policy alone, the influence of various lobby groups is significant. Arguments for a tax reform, especially in the collection of income taxes, are a constant issue in the domestic policies of many countries. And this issue is constantly in competition with the fundamental goal of each state - to raise enough funds in the budget for the implementation of state functions.

At the beginning of 2019, the Lithuanian tax administration offered a one-time opportunity (#TaVienintelė) to declare previously undeclared amounts and pay taxes on them within six months of 2019. The measure to improve tax administration, which has not been used so far at national level, has guaranteed taxpayers a one-off opportunity to be exempted from negative legal consequences[20].

In order to improve tax administration and reduce the shadow economy, measures of voluntary disclosure of taxable income, tax payment motivation and intolerance for tax evaders Lithuania's State Tax Inspectorate (STI) has announced a tax amnesty program[21] which had to be applied from January 1, 2019 to July 1, 2019. Therefore, all taxpayers were able to declare their unreported income (for the years 2014 – 2018) and pay relevant taxes as they were released from any penalty or fine on overdue tax liabilities. Taxpayers were also entitled under the amnesty rules to request a two-year payment plan allowing them to settle overdue tax liabilities by instalments until July 1, 2021 (STI, 2018).

Disclosure is anonymous, the STI undertakes not to disclose individuals or entities who have used the amnesty. It is important that the taxpayer will not be required to submit any additional requests for exemption from the default interest, this will happen automatically.

Although the practice of applying tax amnesties is sufficiently developed in individual countries of the world, it is characterized by a variety of objectives and optional forms of

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[20] In June 2018, an amendment to the Law on Tax Administration of the Republic of Lithuania was adopted, which established that: If you submit / adjust your declarations for the tax periods of 2014-2018 in January-June and declare previously forgotten income in them, you will be exempted from interest on arrears, and they will not be fined. At the same time, additional measures were introduced to allow the payment of declared taxes within 20 days or to set out newly incurred mandatory payments for up to 2 years. The above-mentioned group of taxpayers, having properly fulfilled their tax obligations, will remain anonymous, will be able to use the advantages of persons with the status of a reliable taxpayer, and will avoid intensive control measures. see: http://www.vmi.lt/cms/tavienintele1 The financial benefits to the national budget (effectiveness of the chosen measure) can only be assessed after the expiry of the maximum duration of the amnesty measures, i.e., after 2021 July 1.

[21] The direct use of the term 'tax amnesty' term, both in legislation and in official communications of public authorities, has been avoided by a much longer definition of the program: one-time release of those who pay the "forgotten" taxes from liability.

implementation. Often, due to the implementation of the principle of tax inevitability and the desire to avoid comparison with unconditional tax advantages, tax amnesty is sought in other terms, which only further complicates investigation into tax amnesty as a means of implementing tax policy. For the above reason, the concept of tax amnesty is not formally established in any Lithuanian national legislation.

Since this type of program was applied in Lithuania for the first time and according to its authors for the last time, it is important to understand the motives and aspirations of launching such a program. Several fundamental questions need to be answered: why has such a program been launched and what objectives are to be achieved?

Due to the sufficiently laconic disclosure of the objectives of the program, the question arises whether the possibility given to Lithuanian taxpayers to be exempted from the payment of interest and fines can be equated with the general concept of tax amnesty.

The concept of tax amnesty

The word "amnesty" is derived from the Greek amnestia - forgetfulness, forgiveness. This legal proceeding is very ancient and has deep historical roots. Among the ancient Romans, "amnesty" is one of the types of pardon, called abolition generalis personarium et causarum (complete forgiveness of persons and oblivion of deeds) (Соловьев, 2015).

Amnesty (amnēstía) is usually understood as a term in criminal law. The definition of this term in various sources is linked to a normative act of a one-off application issued by the highest authority, which exempts a certain group of persons from criminal liability or punishment (and may also reduce or change its type). Some sources describe amnesty as a tool for restoring public obedience, where some members of the public are exempt from liability, usually because of the political nature of committing crimes (The New Encyclopedia Britannica). Other sources are extending the scope of the amnesty by acknowledging that amnesty is possible in the event of non-contractual liability (Black et al, 2005). This tool was used in domestic politics by both dictators and enlightened supporters of democracy. Relatively recently, with the development of public relations in the economic sphere, new types of amnesty have appeared - tax, financial, economic, capital amnesty, etc. (Соловьев, 2015).

In the doctrine of Lithuanian law, the term of amnesty has been examined until now only in the context of the field of criminal law regulation. Item 19 of Article 67 of the Constitution of the Republic of Lithuania emphasizes that a person who has committed a criminal deed may be exempted from serving all or part of his punishment by an amnesty act adopted by the Seimas[22]. Amnesty is defined as a detailed legal act which specifies the procedure of application of the law. The legislator, while establishing the criteria of amnesty and individualizing the convicts who will be subject to amnesty, distinguishes not only the type, size of the punishment, the nature of the criminal deed, but also other requirements[23].

It needs to be noted that the Seimas of the Republic of Lithuania exercises the right of issue of the amnesty act by commemorating exceptional dates which are important for statehood. For example: in 1990, when the Reconstituent Seimas marked the restoration of the Independent State of Lithuania; 1993, marking the adoption of the Constitution of the Republic of Lithuania. The latest laws regulating amnesty were adopted in 2002 and 2018, when (in the first case) the tenth anniversary of the Constitution of the Republic of Lithuania was marked, and in 2018 the centenary of the restoration of the State of Lithuania was

[22] Constitution of the Republic of Lithuania. *Official* Gazette. 1992, No. 33-1014.
[23] The Supreme Court of Lithuania, Criminal Division, 15 March 2005 ruling criminal case (No 2K-195/2005).

celebrated, the anniversary of John Paul II's visit to Lithuania was being prepared for Pope Francis' visit[24].

As we can see, amnesty in its various forms and manifestations has been used by the state for many hundreds of years in relation to persons who have committed mainly criminal offenses. However, in history there are cases and the use of amnesty in relation to tax evaders. The concept of tax amnesty we are considering may have existed since the advent of taxes - in any case, there is no shortage of examples from different countries. Tax amnesty, as an alternative method of tax collection, was introduced in foreign countries for quite some time. The first written evidence of tax amnesties can be found in ancient Egyptian records (196 BC) in the Rosette Stone Stele. The indictment described that the will of the ruler would give freedom to tax evaders (Baer and Le Borgne, 2008).

At almost all historical stages, states were characterized by the desire to make the tax collection system more efficient, to reduce the losses of the treasury in the very process of collecting taxes, to develop measures aimed at eliminating the possibility of tax evasion. And it was a great success for the population when the tax amnesty achieved the set tasks and at the same time reduced the tax burden. Historically, tax amnesties were mainly associated with cases where excessive taxation or unfair taxes, fees, or duties put the population of countries on the brink of ruin or even starvation.

Historically, tax amnesties have been used in cases where excessive levels of taxation forced people who were driven into poverty to take extreme measures, such as refusing to pay taxes and duties, concealing objects of taxation and concealing income. And it is not coincidence that today in the public consciousness the tax amnesty is identified and compared with the procedure for obtaining Middle Ages indulgence.

Different countries implemented various measures to encourage voluntary taxation at different times. A rapidly spreading measure of public finance regulation was introduced in various countries of the world - tax amnesty became an interesting and intriguing phenomenon for representatives of various disciplines. Having a generic name, it manifested itself in a variety of its forms and different goals pre-formed by politicians. Its popularity was greatly enhanced by several successful attempts by states to encourage residents to meet their tax obligations properly. One such example of success could be cited in the Italian 2001 a tax amnesty program (Scudo Fiscale), which led to the return of capital (EUR 60 billion) from the Offshore areas (Baer and Le Borgne, 2008).

Over the past 30 years, state tax amnesties have become a common component of the state tax administration system (Mikesell and Ross, 2012). Until the last decade of the last century, tax amnesties were mostly used in countries where tax collection was extremely poor due to various historical, social, and cultural characteristics. There are few ways to encourage taxpayers to pay taxes, at least in part. The prevailing view is that the fact of a tax amnesty may lead taxpayers to think that a tax amnesty will recur soon, so that the principle of universally binding taxes may lose its meaning. Attitudes began to change only at the beginning of this century, when more and more economically developed countries in the world began to use tax amnesty as a means of compensating for increased public spending. In addition, the promotion of voluntary tax payment (even in the case of conditional amnesty) has made it possible to reduce the cost of recovering tax arrears (Luitel, 2014).

The term "tax amnesty" could be understood only as a conditional one, as it is often described in a different context as the legalization of capital, economic amnesty, restructuring of the tax debts, and a number of other measures aimed at reducing the tax burden or simplifying tax administration procedures.

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[24] Explanatory statement on the Republic of Lithuania the amnesty act. < https://e-seimas.lrs.lt>. 2018, No. XIIIP-2400.

The success or failure of a tax or any other amnesty depends on the present economic cycle, investment climate, places in trust ratings, etc. Taxpayers must understand in whose interests is the tax amnesty being carried out? It is clear, that the state and its economy should win as well as amnestied taxpayers. After all, the amnesty not only exempts tax violators from liability, but also puts them in a privileged position in comparison with law-abiding citizens who have already paid all taxes in good faith (Соловьев, 2015).

The application of the amnesty has received public support due to the increased resistance to raising tax rates during the economic downturn. In some U.S. states, for example, tax amnesty has become a regular part of the tax collection system. In 2001-2009 alone, sixty-five amnesties were granted in individual U.S. states, averaging 5.4 per year (Luitel, 2014).

In Lithuania, the application of the tax amnesty was not actively discussed until 2018, but it cannot be said that no measures corresponding to the content of the amnesty were applied until that date. During the 1918 -1940 period, when the tax administration system of an independent state was formed, separate measures were applied, which in case of a special economic situation allowed to exempt certain groups of taxpayers from tax: "In the face of the economic crisis, more attention was paid to tax recovery. 1928-1935 Laws and amendments were passed to provide for stricter tax recovery and exemptions or reductions in unpaid taxes or fines for certain groups of payers. Most concessions were made to farmers" (Bukelevičiūtė, 2020). This fact allows us to state that the beginning of the tax amnesty in Lithuania appeared in the first half of the twentieth century.

The exemption from negative legal consequences applied to persons who voluntarily declared taxes for previous periods was officially mentioned in the explanatory note to the draft Law on Tax Administration amending Articles 2, 38, 68, 87, 100, 132, 139, 140 and supplementing the law prepared by the Ministry of Finance of the Republic of Lithuania[25]. Aim: "to improve tax administration and reduce the size of the shadow economy in Lithuania", one of the tasks is to create a one-time opportunity for taxpayers to fulfill their previously unfulfilled tax obligations. At the same time, the explanatory note emphasizes that the above-mentioned draft amendment and supplement to the law aims to implement the implementation plan of the Government of the Republic of Lithuania (hereinafter also the Plan). The plan identifies individual measures to reduce the shadow economy, increase the efficiency of the tax system, promote voluntary tax payment and improve tax collection.[26]

There is no term "tax amnesty" in the current legislation. It is interpreted as a proposal from the state to taxpayers to pay off the arrears in exchange for the cancellation of the punishment that could have been imposed in the event of a violation.

Table 1. Consequences of tax violation in Lithuania (Comparative data)

	Traditional tax payment procedure violation	**Declaring old tax payables during amnesty [27]**
Amount of taxes not paid in due time	Full amount must be paid	Full amount must be paid
Penalties for violations of tax laws	Penalty equal to 10-50% of the said amount shall be imposed	No fines would be imposed

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[25] Ministry of Finance of the Republic of Lithuania explanatory note on the amendment of Articles 2, 38, 68, 87, 100, 132, 139, 140 of the Law on Tax Administration No IX-2112 and Article 40(1) of the Law < https://e-seimas.lrs.lt>. 2018, No. XIIIP-2208

[26] Resolution of the Government of the Republic of Lithuania of 13 March 2017 On the Approval of the Plan for the Implementation of the Programme of the Government of the Republic of Lithuania < https://e-seimas.lrs.lt>. 2017, No.167.

[27] Lithuanian tax amnesty is not linked to any relief from criminal liability e.g., for hiding income or paying untaxed wages.

	Traditional tax payment procedure violation	**Declaring old tax payables during amnesty** [27]
Late payment interest	Interest on arrears shall be calculated in accordance with the general procedure established by law	No interest will be charged
Conditions of tax instalment agreement	Tax administrator may defer or spread the time limit for discharging arrears in payments (separate requirements)	The taxpayer may take the opportunity to set aside newly incurred mandatory payments for up to 2 years (minimum requirements)

Tax amnesties are usually time-limited measures imposed by the executive, which grant taxpayers who have voluntarily paid taxes for a specified period partial or absolute immunity from legal proceedings. At the same time, taxpayers who have paid their taxes voluntarily are offered reduced financial sanctions for tax evasion, or they are abandoned altogether.

There are several versions of the definition of tax amnesty in the scientific literature, and this usually depends on the attitude of the individual discipline who examines the phenomenon of tax amnesty.

Tax amnesty can be defined as a legal act promulgated separately to an indefinite group of persons who have committed tax law violations and are exempt from sanctions if they declare debts within a certain period and undertake to pay all taxes to the budget. There is also a broader concept of tax amnesty - the exemption from liability for non-payment of taxes provided for in the case of voluntary debt repayment. It can also be understood as a proposal by the state to pay tax arrears to certain categories of defaulters in exchange for the abolition of a penalty that may have been imposed for non-payment (Соловьев, 2015).

Principles and variety of forms and objectives

When assessing the practice of applying tax amnesty in foreign countries, it should be mentioned that the range of measures applied, which are often referred to as measures to encourage taxpayers' voluntering, is very wide. In principle, a tax amnesty is only an integral part of these measures.

In this regard, the Organization for Economic Co-operation and Development (hereinafter referred to as the OECD) assessment of the measures promoting the voluntary payment of taxes of OECD member countries is particularly important and has largely determined the choice of the amnesty model applied in Lithuania. As a result of the research conducted in 2015, recommendations were formed regarding the application of measures to encourage voluntary payment of taxes. In the preamble to its study, the OECD noted that the main objectives of measures to encourage voluntary taxation are twofold: to encourage voluntary compliance with tax obligations and to increase budget revenues. Both goals are based on the increased ability of tax administrators to manage larger information flows (based on international information exchange) and to streamline the tax collection process without increasing tax administration costs (OECD, 2015). It must be understood that a widely understood tax amnesty is a part of an even wider range of measures to encourage voluntary tax payment.

Amnesties (tax) generally fall in two categories: financial and legal. Financial tax amnesty implies a reduction (in real terms) of taxpayers declared or undeclared tax liabilities as established by law. This reduction can be achieved through a variety of measures: for

example, through a reduction or cancellation of (1) interest and penalties owed on the underreported or undeclared taxes or (2) tax liabilities (or some combination of these). Legal category includes waiving of civil and criminal penalties (Baer and Le Borgne, 2008).

Tax amnesties, frequently applied in developed and developing countries, are seen as a means of increasing income and reducing the burden of tax administration. Nevertheless, frequent amnesties of tax amnesties create the perception that fair taxpayers are punished, and that tax evasion is widespread, adversely affecting the perception of fairness and tax compliance in taxation (Zuhal and AYDIN, 2019).

According to some authors (...) future tax revenues may increase if the amnesty encourages individuals or corporations to switch to legal forms of activity, and the amnesty itself is accompanied by wider taxpayer services, better taxpayer education and, of course, taxpayer responsibility for taxpayers who have ignored amnesty measures. They also question the long-run revenue impact of a tax amnesty, especially if honest taxpayers resent the special treatment of tax evaders and if individuals come to believe that the amnesty is not simply a one-time opportunity (Alm et. al., 2009).

From the officially available evaluative results of the past tax amnesty 11 percent increase in income indication in tax declarations[28] is named. However, such information is certainly not sufficient to accurately assess the effectiveness of the measure taken. It is important to ensure the implementation of the principles of equality between taxpayers and the obligation to pay taxes.

A critical flaw of amnesties is that temporary amnesties send the message that there may be future amnesties thereby discouraging timely voluntary compliance among the general population (Roth, 1992). The message from the authorities must be convincing - we have a clear goal.

In theory, the main objectives of the Tax Amnesty are as follows (Соловьев, 2015).

Replenishement of the state budget	• The assessment of tax amnesty as a whole depends on how succesfully this goal is achieved
Creation on new legal foundationds and mechanism in the relationship between the state and taxpayers	• Creates an atmosphere of trust between the state and enterpreneurs
Prevention of tax offences and crimes	• The result is related to the expected tightening of liability and tge intensity of control after the expiry of the tax amnesty
Transfer of funds from the shadow sector of the economy to the legal onethese	• These measures lead to an expansion of the tax base, an increase in budget revenues in the future
General improvement in the state of the economy	• The purpose of repatriation of foreign capital, in the real sectors of the economy, specific programs and projects

Source: composed by author according to Соловьев, 2015.

Figure 1. The main objectives of the tax amnesty and their evaluation criteria

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[28] National reform program 2019 approved by the Government of the Republic of Lithuania. TAR. 2019, No. 461

Assessing the typical goals listed in the list, it would be exceedingly difficult to clearly identify the Lithuanian one. It is important to understand that clarity of the goals pursued is an essential condition for assessing the objectives of any amnesty. In Lithuania, this element was missing. It is the accuracy of the goals set and the communication of the desired result together with the feedback (clear results of the amnesty) that would allow us to talk about the success of the program.

Conclusions

Due to the effectiveness and necessity of tax amnesty, the opinion of many authors differs in general, but it can be clearly said that there are many examples of successful tax amnesty in global practice, therefore these examples could be used in Lithuania in the future. Amnesty as a program with clear goals cannot happen spontaneously.

It is necessary to determine the most ideal time of the tax amnesty (the totality of the circumstances - the right moment). In short, amnesty is unlikely to be a fiscal panacea and must be carried out at the right time in the right place.

The public must not only have the opportunity to hear about the beginning of the amnesty program, but also to have a clear understanding of its motives, objectives and future evaluation criteria. The result sought (benefits) must be presented to the public with no less attention than the presentation at the beginning of the program. It is not enough to state that the aim is to improve tax administration or reduce the shadow economy.

The model of tax amnesty that was applied in Lithuania was intended for a sufficiently narrow circle of people. However, this issue is important from a moral, ethical, psychological point of view. People should believe that such an important tool is good for the country (and for them), but not for tax evaders. This should be a key factor in the effectiveness of the tax amnesty program if such a measure is to be repeated in Lithuania in the future.

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