The Digitization of Voluntary Disclosure Program

I Dewa Made Partika
Accounting Department
Bali State Polytechnic
Denpasar, Indonesia
dewamadepartika@pnb.ac.id

*I Nyoman Darmayasa
Accounting Department
Bali State Polytechnic
Denpasar, Indonesia
nyomandarmayasa@pnb.ac.id

I Made Adhi Wirayana
Accounting Department
Bali State Polytechnic
Denpasar, Indonesia
adhiwirayana@pnb.ac.id

Abstract—**This study aims to understand the perceptions of research informants on the implementation of a digital-based voluntary disclosure program (VDP). This research is qualitative research that uses transcendental phenomenology to analyze the interview results. This study interviewed four research informants who had experience participating in and not participating in VDP as well as an informant who had knowledge of VDP. The results of the study are divided into three perceptions. The first perception is related to VDP fairness, the aspect of fairness does not cover all taxpayers, considering that VDP's goal to increase tax revenue is prioritized on the momentum of post-pandemic economic recovery. The second perception is related to government centered which prioritizes the ease of data collection for tax authorities. The third perception regarding the implementation of digital-based VDP, the digitization of E-Form has not paid attention to the level of readiness of understanding technology and infrastructure for individual taxpayers, so there is a tendency to use the services of other parties. This research contributes practically to both taxpayers and tax authorities. For taxpayers as a consideration in utilizing digital-based tax services and for tax authorities as a reference for future policies.**

Keywords—digitization; fairness; government centered; tax compliance; voluntary disclosure program

I. INTRODUCTION

The voluntary disclosure program (VDP) has ended on June 30, 2022. This program is a strategic program for the tax authorities through the mandate of Article 5 of the Law on the Harmonization of Tax Regulations (LAW 7/2021) [1]. Researchers have the view that VDP is a follow-up to the non-optimal compliance after the 2016 and 2017 tax amnesty, which in this article is called the tax amnesty. The researcher's belief is strengthened by the discrepancy between the data from the exchange of information through the Automatic Exchange of Information (AEoI) with the 2018 annual tax return [2].

After the tax amnesty, the main program of the tax authorities is law enforcement, but this is still difficult considering that compliance is not yet optimal. This becomes logical considering that there is a view from taxpayers who participate in the tax amnesty rather than using the facilities [3][4][5]. Taxpayers put forward rational thinking when deciding to participate in tax amnesty, this is reinforced by the view of taxpayers as human beings who always considering the sacrifices and benefits obtained [6][7][8]. Considering the behavior of taxpayers who prioritize rationality, post-tax amnesty policies are demanded to be fairer and have legal certainty.

The juridical aspect in the form of legal certainty is one of the considerations in the academic text of LAW 7/2021. The demand for a VDP policy that is better than a tax amnesty has colored the socialization of VDP which is not limited to legal certainty, but also to the fulfillment of a sense of fairness. A review of the VDP concluded fairness was realized at higher rates, but this is still a matter of debate [9]. Further research puts more emphasis on the implications of post-tax amnesty and VDP compliance [10][11][12][13]. Not many studies have attempted to explore aspects of digital-based VDP implementation.

There is a fundamental difference between tax amnesty and VDP, not only in naming but also in the implementation of digital-based VDP. This shows that the tax authorities are improving and trying to provide services that adapt to post-pandemic conditions. The tax authorities prior to the implementation of the VDP had implemented various digital-based services. Starting from tax ID number registration (e-Registration), paying taxes (e-Billing), reporting Periodic tax

return along with Annual tax return (E-filling), and recently using the E-Form for reporting individual taxpayer annual tax return.

Digitization of tax authority services is one of the factors that can increase the interest of taxpayers to fulfill their tax obligations [14] [15]. It becomes interesting and needs further research, how is the implementation of digital-based VDP? The purpose of this study is to understand the perception of research informants on the implementation of digital-based VDP. Perception is more emphasized on individuals with consideration of the decision to follow and utilize digital-based tax authority services more on individual taxpayer decisions.

II. THEORY REVIEW

A. Voluntary Disclosure Program (VDP)

In the academic text of LAW 7/2021, the main consideration of the VDP is the difference in data between the 2018 taxpayer's annual tax return and the data of the tax authority. Previously, the tax amnesty was followed up with the signing of an information exchange agreement within the AEoI framework. International practice, to suppress cross-border tax avoidance with the Offshore Voluntary Disclosure Program (OVDP). Learning from these international practices, the humanist approach is indeed prioritized over law enforcement. Humanist policies are believed to be able to encourage taxpayers' intentions to fulfill their tax obligations voluntarily [16][17][18]. Post-pandemic humanist policies accompanied by an increase in digital-based tax services are a must.

The development of digital technology has played a role in the implementation of VDP. The use of the E-Form is the choice of the tax authorities as a form of support for the green taxation program. The word voluntary to disclose assets that are still missing in the annual tax return becomes a big theme for every VDP socialization. Until the noble goal of the VDP is to increase taxpayer compliance, becoming a long-term goal which has not been successful in the previous tax amnesty.

B. Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is one of the models commonly used to analyze and understand the factors that influence the acceptance of the use of information technology systems. This model was first introduced by Fred Davis in 1986. TAM is the result of the development of The Theory of Reasoned Action (TRA), which was previously developed by Fishbein and Ajzen in 1980. TAM is believed to be able to predict user acceptance of technology based on the impact of two factors, namely perceived usefulness, and perceived ease of use.

TAM has been used not only in business research but also in social media research. TAM is used to examine the factors that affect e-business [19]. TAM is also used in the analysis of technology acceptance on social media [20]. Regarding taxation, the success of e-Tax services largely depends on the importance of taxpayers or taxpayers placing factors such as convenience and usability through TAM [21].

C. Technology Support

Technology is a tool that helps in the implementation of information systems. Technology Support is one of the important things after the pandemic. Technology support refers to an individual's decision to use or not to use technology in completing a series of tasks. Technology has succeeded in changing the way of interaction with taxpayers. Through technology, all services such as complaints, questions, and suggestions submitted online can be handled properly and this is a very effective way. The existence of adequate technology support can affect a person's desire to use technology.

Tax authorities develop online-based tax reports to answer the challenges of the development of the digital world. Technological developments in the field of taxation have an impact on the application of reporting and aim to increase the ease and convenience of taxpayers in carrying out tax reporting and increase the efficiency and effectiveness of submitting tax files. Technology will not only affect system users, but can also improve the performance of tax officials [22].

III. RESEARCH METHODS

A. Research Object

The object of this research is the implementation of VDP in 2022 starting from January 1 to June 30, 2022, which is digital based. Considering that those who follow the VDP are taxpayers, the subject of this research is the taxpayers who follow the VDP or those who do not follow the VDP. Emphasis on individual research subjects is more on efforts to understand perceptions of the experience and knowledge of research informants [23].

B. Data Collection

This research is a qualitative research, in which the main data are words [24] [25]. The main data of the researcher was obtained by conducting interviews with 4 (four) research informants. Determination of 4 (four) informants who meet the criteria for having experience related to tax amnesty and experience participating in the 2022 VDP. The researcher added 1 (one) research informant with an academic background to explore the perception of academic knowledge related to tax amnesty and VDP. Details of research informants are presented in Table I.

TABLE I. RESEARCH INFORMANTS

No	Name	Role
1	Bapak Aktif	Participate in Tax Amnesty and VDP
2	Bapak Patuh	Participate in Tax Amnesty and VDP
3	Ibu Diam	Not participating in Tax Amnesty and VDP
4	Bapak Sunyi	Not participating in Tax Amnesty and VDP
5	Bapak Cerdas	Head of Tax Center-Academics

The name of the research informant uses a pseudonym (referring to Article 34 of the Law on General Provisions and Tax Procedures regarding the confidentiality of taxpayer data).

The data were collected in the period from June 2022 to July 2022. The determination of the time span of June and

July 2022 as an effort to adjust to the deadline for VDP implementation, which is June 30, 2022. The data obtained from the interviews were then tested by triangulation of data (source, time, and Technique) [26] [27]. Triangulation of time by extending the interview period in the range of June 10 to July 28, 2022, in order to obtain consistency of views of research informants. Triangulation of sources by adding academic informants to obtain views from the aspect of academic knowledge. Triangulation techniques by combining the results of interviews via online zoom, with voice calls, and face-to-face so that they can read the gestures of research informants.

C. Data Analysis Techniques

The data that has been collected and has gone through the triangulation test process is then reduced. Data reduction through the preparation of interview manuscripts which then determined which parts of the manuscript had the same theme and which parts did not have a similar theme. Manuscripts of interview results are arranged in two tables (manuscripts as a whole and manuscripts that are in accordance with the research themes). The next stage is the analysis of research data using transcendental phenomenology.

Transcendental phenomenology is an appropriate method to analyze the experiences of informants who follow VDP. Transcendental phenomenology consists of analysis of Noema, Noesis, Epoche (Bracketing), Intentional Analysis, and Eidetic Reduction [28]. Noema is a textural analysis (surface texture) which is then bracketed or put brackets on the surface texture to explore other textures underneath (structural analysis) to obtain noesis which is a deeper meaning. The deeper meaning becomes pure consciousness, namely noesis which is awareness that arises as a result of experience at time and place. Understanding intentional analysis is a relation of understanding noema-noesis, how noesis forms noema. The result of the condensation of the whole process of meaning all pure consciousness is eidetic reduction.

The knowledge and experience of researchers related to VDP is a process of enriching the analysis and discussion of research findings. The researcher is the key research instrument used to elaborate the data from interviews with informants as a form of data verification. The presentation of research results is arranged in research themes according to interview manuscripts which are equipped with researcher reflection and intuition. At the end of the research is a conclusion from the essence of the research findings.

IV. RESULTS AND DISCUSSION

A. Perception of VDP Fairness

The initial stage of the discussion of this research, begins with presenting the views of research informants who participate in the tax amnesty and those who participate in the VDP. On the regulation of the Minister of Finance No. 196/PMK.03/2021, VDP has two policies, namely policy I and policy II [29], then the determination of informants who have experience to follow these two policies becomes relevant. The initial researcher presented the views of the informants who participated in the tax amnesty followed by the views of the informants who participated in the VDP. The interview manuscript with the informant Bapak Aktif is:

Regarding fairness to VDP, I **can't say whether it's fair or not**, I'm still waiting after the VDP ends. The point is that there is an opportunity given by the government to correct mistakes. Because if you keep looking for it, there must be taxpayer mistakes.

Furthermore, the researcher presents the views of the informants who follow the VDP. The interview manuscript for Bapak Patuh 's informant is:

Fairness in this VDP can be seen from two perspectives. The first point of view of taxpayers who obey and have participated in the tax amnesty is **considered unfair**, because it is hoped that there should be law enforcement for taxpayers who do not comply with taxes, especially after the tax amnesty but there are taxpayers who do not take advantage of it. However, in terms of the benefits provided, it is **considered fair** because it is given to all taxpayers, both those who have participated in the tax amnesty and those who have not.

Furthermore, the researcher presents the views of the informant Bapak Cerdas regarding the fulfillment of fairness aspects in the 2022 VDP, the manuscript of the interview results, namely:

The fairness of the VDP program can be structured in several ways from the taxpayer's point of view. First, **it is fair for taxpayers who do not comply** in the sense that they do not participate in the tax amnesty, then do not comply, and there is a VDP. Second, it is unfair for taxpayers not to participate in the tax amnesty, not complying, there is a VDP with a much higher rate than the tax amnesty. Third, it is unfair for taxpayers who obey and do not participate in the tax amnesty and VDP.

After obtaining views from informants who have experience and knowledge related to the fairness aspects of tax amnesty and VDP, the researcher continues by presenting the views of informants who decided not to participate in VDP, Ibu Diam, namely:

In my opinion, the VDP **rate is too high**, too high, because the larger the property, the higher the taxable value.

There are four views from research informants related to VDP's perception of fairness. The next stage, the researcher presents a deepening of the textural or noema view to obtain noesis which is followed by obtaining pure awareness of research informants. The analysis of noema, noesis, to obtain eidetic reduction related to the perception of VDP fairness is presented in Table II.

TABLE II. PERCEPTION OF VDP FAIRNESS

No	Informant	Noema	Noesis	Eidetic Reduction
1	Bapak Aktif	Can't say whether it's fair or not	Waiting after the VDP ends	Participate in VDP
2	Bapak Patuh	Unfair - fair	Law enforcement	Participate in VDP
3	Ibu Diam	Rate is too high	Higher the taxable value	Not Participating in VDP
4	Bapak Cerdas	Unfair - fair	Fair, higher rate than the tax amnesty	Fairness cannot be for all taxpayers

There are two pure awareness of informants who participate in digital-based VDP. Academically, the informant Bapak Cerdas stated that fairness cannot be applied to all taxpayers. Fairness depends on the situation and conditions that shape the perception of the taxpayer. The perception of fairness becomes a reference for individual taxpayers to decide whether to participate or not to participate in VDP.

In the context of informants' perceptions regarding VDP fairness, it is in line with the view that fulfilling a sense of fairness can increase taxpayers' intentions to fulfill their tax obligations [30][31][32][33]. However, the main priority of the tax authorities after the economic recovery after being hit by two years of the pandemic is increasing tax revenues rather than fulfilling a sense of fairness. The next description, the researcher conveys to the perception of government centered VDP.

B. Perception of Government Centered VDP

After describing the results of the research with the theme of VDP's perception of fairness. The researcher presents the views of the informants related to the government centered VDP. The views of the informant Bapak Cerdas is:

The use of the E-Form makes it easier **for the tax authorities to collect data** and accommodate taxpayers who are reluctant to go to the tax service office. However, not all taxpayers have facilities that support the use of the E-Form, this leads taxpayers to use the services of other parties when participating in VDP.

The view of the informant Bapak Aktif:

The use of the E-Form makes it easier for taxpayers who take part in the VDP, the point is that the use of the E-**Form is good and simpler**, we are not busy taking care of it, so it is easier with a note that there will be no problem in the future by the Account Representative.

The view of the informant Bapak Patuh:

In terms of technical implementation related to VDP reporting using the E-Form, there are **positive** and **negative sides**. On the positive side, we are greatly facilitated from the administrative side, we don't need to queue to the tax office, no need to print forms. However, from the negative side, by using this E-Form, checking

activities by the tax authorities (verification process) are carried out after the VDP program ends.

The view of the informant Bapak Sunyi:

It turned out that the asset data that I had not reported in the appeal letter were assets that I obtained from the sale of land for which I paid the land sales tax. Instead of **paying taxes twice**, the tax authorities finally suggested that the tax return be corrected.

Referring to the views of three research informants, there is a common perception that the use of E-Form on VDP does indeed have a positive and negative impact. Perceptions of informants, the positive impact of E-Form is able to facilitate the administrative process. The negative perception is that E-Form emphasizes more on government centered. Government centered makes it easier for tax authorities to collect data, but the verification process is delayed when compared to the previous tax amnesty. Furthur, the researcher presents the perception regarding the implementation of digital-based VDP.

C. Perception of Digital-Based VDP Implementation

The results and previous discussion are related to two perceptions of research informants. The first perception relates to VDP fairness, the second perception relates to government centered VDP. In this section, the researcher continues to present views with informants who follow VDP and informants who have knowledge of VDP implementation.

Based on the views of the five informants, the next stage is arranged in a transcendental phenomenological analysis related to the perception of the implementation of digital-based VDP. Noema is a textural meaning compiled from manuscripts of all perceptions of the informants. After obtaining a deeper meaning from which is textural, the researcher continues by compiling all pure awareness in the form of eidetic reduction which is presented in Table III.

TABLE III. PERCEPTION OF DIGITAL-BASED VDP IMPLEMENTATION

No	Informant	Noema	Noesis	Eidetic Reduction
1	Bapak Aktif	Form is good and simpler	Worried be a problem for tax officials	Participate in Digital-Based VDP
2	Bapak Patuh	Negative and positive side	Simplified implementation but delayed verification	Participate in Digital-Based VDP
3	Ibu Diam	Rate is too high	Claiming to have complied	Not Participate in Digital-Based VDP
4	Bapak Sunyi	Annual tax return correction	Avoid paying more taxes	Not Participate in Digital-Based VDP
5	Bapak Cerdas	Accommodate taxpayers	Use third party services	Easier for the tax authorities to collect data

Digitization has penetrated into various sectors of people's lives, this becomes more widespread and faster when hit by a pandemic. The tax authority strives to maintain professional services by utilizing digitization in the implementation of VDP. The E-Form has been used in the 2022 VDP, but there are obstacles that have not been carefully considered by the tax authorities. The use of Acrobat Reader DC 32 bit is a problem, especially for individual taxpayers.

Understanding the perception of research informants, that Ibu Diam and Bapak Sunyi who decided not to take part in the VDP could not be separated from their misunderstanding regarding the E-Form. The conditions are different with the two informants, Bapak Aktif and Bapak Patuh, who participated in the VDP, but used the assistance of a third party. Bapak Cerdas as an academician gave the view that technological knowledge and the availability of digitization support facilities for individual taxpayers influenced the taxpayer's decision to participate in VDP.

The decision of individual taxpayers to participate in digital-based VDP depends on technology support in the form of availability of facilities. TAM which is a development of TRA also explains that the decision to participate in the VDP using the E-Form is more on the perceived ease of use [21]. The effectiveness of fulfilling the tax obligations of individual taxpayers is built from the synergy of the relationship between the tax authority and the taxpayer [34] [35]. It is important to pay attention to the readiness of taxpayers' knowledge and facilities so that policies can be effective. The time has come for the researcher to conclude as the essence of this whole article.

V.   CONCLUSION

This study aims to explore the perceptions of research informants on the implementation of digital-based VDP from 1 January to 30 June 2022. Five informants were involved in this study, four of whom were taxpayers who were divided into two criteria for participating in the VDP and not participating in the VDP. The addition of one informant who has knowledge of the implementation of VDP colored the perspective of the informant's perception. There are three themes of perception from the views of research informants.

The first perception is related to fairness in VDP, which still does not fully fulfill the taxpayer's sense of fairness. VDP's main consideration for tax revenues is the response of the post-pandemic economic recovery. The second perception is related to the government centered view of VDP implementation. Digitizing the implementation of VDP is more about facilitating data collection for tax authorities. The third perception is related to the implementation of digital-based VDP which has not carefully considered the readiness of understanding technology and infrastructure for individual taxpayers. Lack of understanding and readiness of technology leads to the intention of individual taxpayers to take advantage of the services of other parties.

This study has limitations only on the perception of taxpayers and the perception of academics, not including the perception of the tax authorities. With the consideration that tax compliance is built on the basis of synergy between taxpayers and tax authorities, it is hoped that further research will be able to obtain views from the tax authorities.

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