



## A Qualitative Study on the Tax Amnesty Perception of Income Taxpayers: The Case of Türkiye

Serap Püren<sup>1</sup> 

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### ABSTRACT

Tax amnesty, which is not regulated in the Tax Procedure Law, has been implemented from time to time since 1924. Tax amnesty, which is seen as an urgent source of income for governments, can have positive or negative consequences for taxpayers. It is understood from the literature that the opinions on tax amnesty practices are divided into two as positive and negative and that there is no full consensus on the subject. The study aims to concretize the theory with a qualitative analysis of the participant opinions covering five different types of taxpayers subject to income tax. For this purpose, content analysis was used in the qualitative study and for this analysis, semi-structured interviews were conducted with five groups of taxpayers subject to income tax (commercial, agricultural, self-employment income, real estate capital income, wage earners) and the results were analyzed with the QSR Nvivo program. Although the results of the analysis are not surprising, they concretely reveal the opinions of income taxpayers on tax amnesty through direct quotations. The results showed that tax amnesties frequently implemented by governments cause taxpayers to expect a new amnesty and cause tax compliance to deteriorate, and are perceived as unfair and unjust by taxpayers who fulfill their tax obligations. In this sense, it was revealed from the qualitative analysis results that taxpayer opinions support the negative view in the theory and literature on tax amnesty practices, but they may accept tax amnesty to revive the economy during or after economic, political or financial crises. In addition to contributing to the literature by focusing on taxpayer opinions in order to concretize the views in the theory and literature on tax amnesty, the qualitative study also draws attention to the need for tax policies to be implemented for a more equitable application of tax amnesties perceived as unjust and offers suggestions.

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<sup>1</sup> PhD., S. Püren, Zonguldak Bülent Ecevit University, Türkiye, ORCID: <https://orcid.org/0000-0002-3839-5218>, serappuren67@gmail.com

## 1. Introduction

Although there is no regulation in the Tax Procedure Law for tax amnesty, it is an institution frequently used by governments in practice, especially in recent years. It is also seen that this institution is used under many different names in Turkey, such as tax peace, ease of payment, acceleration of collection, restructuring of receivables, financial peace, financial milestone (Şenyüz, 2014: 91). Although taxpayers generally think that governments apply when there is an urgent need for a source of income, this is not the only reason for applying for tax amnesty. Governments can apply for tax amnesty for financial, social and political purposes, as well as to overcome extraordinary situations such as economic crisis. In Turkey, tax amnesties applied for political purposes to influence voters before or immediately after the elections can be given as an example (Savaşan, 2006: 55).

It seems that the literature on tax amnesties advocates two different views, positive and negative, so there is not a full consensus on this issue. In this context, the purpose of the study is to examine the perceptions of taxpayers who are faced with tax liabilities towards tax amnesty, in their own words, and to evaluate these perceptions around positive and negative opinions. For this purpose, content analysis, one of the qualitative analysis methods, was applied in the study and the QSR Nvivo package program was used for this analysis. For the sample selection of the study, the researcher preferred purposeful sampling because it consisted of questions directed to the taxpayers who were the addressees of the qualitative study. In-depth interviews with 26 taxpayers subject to five income groups subject to income tax (commercial income, agricultural income, self-employment income, real estate capital income and wage income) provide the necessary data for qualitative analysis. One of the limitations of the study is that the qualitative research was conducted between May 19, 2021 and July 31, 2021, and was conducted with taxpayers from five income groups subject to income tax, using data between these dates.

The first part of the study consists of the conceptual framework regarding tax amnesties. Within the conceptual framework; amnesty in terms of tax law, tax amnesties in Turkey (1924-2023), positive and negative opinions about tax amnesties are discussed. The second part of the study consists of the research methodology. In this section, the purpose of the research, method, limitations, sample selection and qualitative data analysis are included. Under the qualitative data analysis heading of this section; The qualitative data process and the subheadings of validity and reliability in qualitative data analysis are explained in detail. The third part, which is the last part, belongs to the analysis of in-depth interviews conducted with taxpayers for qualitative analysis. In this section, an analysis was carried out by including taxpayers' own statements (quotes) to reveal their perceptions of tax amnesties. Finally, taxpayer opinions obtained from the qualitative analysis were evaluated within the framework of positive and negative opinions in the literature.

## 2. Conceptual Framework

Under the title of conceptual framework of the study, amnesty in terms of tax law, tax amnesty practices in Turkey, positive and negative opinions about tax amnesty are mentioned. Additionally, in this section, the table of tax amnesty practices of governments covering the years 1924-2023 within the scope of tax amnesty practices in Turkey is included (Table 1).

### 2.1. Amnesty in Terms of Tax Law

There is no regulation regarding tax amnesty in the constitution. There is no regulation regarding amnesty in the Tax Procedure Law (VUK). (Edizdoğan, et.al., 2007: 217). Although tax amnesty is not regulated in tax law in Turkey, tax amnesty is included in practice. Governments may resort to financial reforms from time to time to close budget deficits and increase public revenues. One of these financial reform institutions is tax amnesty (Torgler et al., 2003: 375). Tax amnesty, tax peace in Turkey, ease of payment, acceleration of collection, restructuring of receivables, financial peace, financial milestone It is also referred to by various names such as (Şenyüz, 2014: 91).

Tax amnesty, which is used by governments from time to time under different names, can be expressed as an advantageous situation offered to those who partially or completely lose the effect of the old regulation and to those who do not regularly and completely fulfill their tax obligations in paying taxes or penalties to those who will benefit from the new regulation, compared to those who fulfill these duties (Şenyüz, 2017: 321). Stated another way, tax amnesty means a partial or full reduction in penalties and even accrued interest as a result of tax evasion. (Lopez-Laborda and Rodrigo, 2003 : 73-74). In short, tax amnesty can be described as a financial reform that partially or completely eliminates the sanctions imposed by the state on taxpayers who do not fulfill their tax duties on time.

### 2.2. Tax Amnesty Practices in Turkey

Regulations tax amnesty have been regulated under different names (base increase, tax peace, asset peace, etc.) until today. Amnesty can be applied by governments for economic, financial, technical, administrative, social and political purposes (Dubin, et. al., 1992; LeBorgne, 2006; Moran, 1992). Tax amnesties issued in Turkey before or immediately after the elections in order to influence voters indicate that the government resorted to these amnesties for political purposes (Savaşan, 2006:55). Tax amnesty was first applied in Turkey in 1924 and many tax amnesty laws have been enacted until today. The tax amnesties applied to date are as follows: They consist of different practices that partially or remove the original tax, tax penalty, delay interest and surcharge and provide ease of payment or impose new financial obligations

that are lighter than these. In this context, tax amnesties; It is understood that there are differences and diversity in terms of scope, liability type, application periods, as well as the field of application (application only to the original tax or tax penalty and increases and interest). Taxpayers who meet the conditions determined by these regulations become more advantageous in fulfilling their tax obligations, are subject to lower tax liabilities for the income they have not declared, and can also be exempt from source inquiry for these incomes they have not previously declared in due time (Edizdoğan & Gümüş, 2013: 113, 115). This situation causes damage to the tax justice perception of honest taxpayers (Püren, 2023: 209). In this context, as can be seen from Table 1, it can be said that tax amnesties are frequently applied in Turkey due to the constant need for urgent income for the treasury and tax amnesties becoming one of the indispensable elements of tax policy.

The table below shows the tax amnesty applied by governments in Turkey from 1924 to the present.

**Table 1: Tax Amnesty in Turkey (1924-2023)**

<b>History</b>	<b>Arrangement</b>
17.05.1924	First Tax Amnesty
05.08.1928	Law Concerning the Copy of Elviyei Selasede Taxes
15.03.1934	Law No. 4530 on Cancellation of the Remaining Amount of Wealth Tax
04.07.1934	Law No. 2566 on the Liquidation of Tax Balance
29.06.1938	Law No. 3568 on Cancellation of Land Tax Balance Until the End of the Financial Year
13.06.1946	Law No. 4920 on the Exemption of State Forest Enterprises from Certain Taxes
21.01.1947	Law No. 5050 on Deletion of Soil Products Tax Residues
26.10.1960	Amnesty Law No. 113
28.12.1961	Law No. 281 on the Postponement and Liquidation of Tax Penalties and Delay Increases
23.02.1963	Law No. 218 on Amnesty of Certain Crimes and Penalties
13.06.1963	Law No. 252 on the One-Time Amnesty of Tax Debts of Sports Clubs
05.09.1963	Law No. 325 Law on Liquidation of Certain Tax Debts of Public Economic Enterprises for 1960 and Earlier Years
16.07.1965	Law No. 691 on the Cancellation and Arbitration of Certain Debts of Municipalities and Institutions and Enterprises Affiliated to Municipalities by the Treasury
03.08.1966	Law No. 780 on Amnesty of Certain Crimes and Penalties
28.02.1970	Amnesty Imposed by the Real Estate Tax Law No. 1319
15.05.1974	50th Anniversary of the Republic numbered 1803. Law on Amnesty of Certain Crimes and Penalties Due to the Year
20.03.1981	Law No. 2431 on Acceleration of Collection and Declaration of Undeclared Wealth Elements and Undocumented Commodities
02.03.1982	Annex to Law No. 2431
22.02.1983	Law No. 2801 on the Collection of Certain Public Receivables through Private Conciliation
04.02.1985	Provisional 4th Amendment of Law No. 3239 on Amendments to Certain Tax Laws. article
03.12.1988	Law No. 3505 (Provisional First Article)
28.12.1988	Law No. 3512
15.12.1990	Law No. 3689 (Provisional First Article)
21.02.1992	Law No. 3787
05.09.1997	Collection General Communiqué No. 400
22.07.1998	Law No. 4369
06.02.2001	Collection General Communiqué No. 414

07.03.2002	Amnesty Regulation Regarding Property Tax by Law No. 4746 (4748) (Provisional Article 21 of the Property Tax Law)
27.02.2003	Tax Peace Law No. 4811
22.11.2008	Law No. 5811 on the Incorporation of Certain Assets into the National Economy
25.02.2011	Law No. 6111 on the Restructuring of Certain Receivables and Amending the Social Security and General Health Insurance Law and Certain Other Laws and Decree Laws
29.05.2013	Law No. 6486 on Amending the Social Insurance and General Health Insurance Law and Certain Laws (2. Peace of Being)
11.09.2014	No. 6552 Law on Amendments to the Labor Law and Certain Laws and Decree Laws and Restructuring of Certain Receivables
19.08.2016	Law No. 6736 on Restructuring of Certain Receivables
27.05.2017	Law No. 7020 on Restructuring of Certain Receivables and Amending Certain Laws and a Decree Law
18.05.2018	Law No. 7143 on Restructuring Taxes and Certain Other Receivables and Amending Certain Laws
18.01.2019	Law No. 7161 on Amending Tax Laws and Certain Laws and Decree Laws
17.07.2019	Law on Amendments to the Income Tax Law No. 7186 and Certain Laws
07.12.2019	Law No. 7194 on Digital Service Tax and Amendments to Certain Laws and Decree Law No. 375
17.11.2020	Law No. 7256 on Restructuring of Certain Receivables and Amending Certain Laws
09.06.2021	Law No. 7326 on Restructuring of Certain Receivables and Amending Certain Laws
12.03.2023	Law No. 7440 on Restructuring of Certain Receivables and Amending Certain Laws

**Source:** Taken from Ali Yurdakul, *Analysis of Tax Morale and Factors Determining Tax Morale: Bursa Province Example*, Dora Publishing, Bursa, 2013:79; İbrahim Kumluca, *Teoride ve Uygulamada Vergi Afları ve Vergi Aflarının Doğurduğu Sonuçlar, Yeterlilik Etüdü, Gelirler Genel Müdürlüğü Ankara, 2003*; Güneş Çetin Gerger, *Tax Amnesties and 2010 Tax Amnesty Evaluation in Turkey*, *Journal of Fiscal Law*, Volume: 8 Issue: 90, June 2012, p.21 and updated by the author.

From 1924 to 2023, 42 tax amnesty arrangements were made in Turkey (Table 1). From this it can be deduced that tax amnesty is applied for in Turkey almost every two years. According to Table 1, frequency of applying for tax amnesty has increased in Turkey, especially after 2011, and at least one tax amnesty has been issued almost every year. This situation causes taxpayers to expect a new tax amnesty and causes tax compliance to deteriorate.

### 2.3. Literature on Tax Amnesty

There are two different opinions about tax amnesty applications, positive and negative. While advocates of a positive view argue that amnesties will create an income impact in the short term, as individuals are given the opportunity to pay the taxes they have not paid, advocates of a negative view argue that the effect of tax amnesty on incomes remains quite small in the long term.

#### 2.3.1. Positive Opinions About Tax Amnesty Applications

As mentioned in the study, tax amnesty is for the benefit of the government since it is an institution applied by governments. When evaluated from the perspective of taxpayers, the benefits of tax amnesty are; It will create a clean slate for taxpayers who avoid being exposed for their past tax evasion and will allow them to become taxpayers

in compliance with the tax system in the future (Hasseldine, 1989; Malik & Schwab, 1991; Çetin, 2007: 174; Görgülü, 2021: 78-80). Taxpayers who have evaded taxes in the past may not be able to evaluate the consequences they will face due to their behavior and therefore may be subject to heavy sanctions. Considering these negative experiences of taxpayers, it may encourage them to make a new start and become compliant taxpayers in the future (Alm & Beck, 1991; Görgülü, 2021: 78-80). It is necessary for taxpayers to recover their business and return to economic life in a short time due to changes in taxpayers' ability to pay during periods of economic crisis (Şenyüz, 2014: 93). This view can be exemplified by the study conducted with accounting professionals who have the perception that 40 tax amnesty laws were put into practice between 1924 and 2021 in Turkey and that these practices increased tax revenue by collecting tax receivables that the public could not collect (Görgülü, 2021: 2, 80).

Amnesties may be needed after periods of political crisis as well as periods of economic and financial crisis. In times of economic and financial crisis, the crisis can be overcome by enacting laws appropriate to the country's situation. In such periods, governments' resorting to tax amnesty can have a positive impact on social peace while eliminating injustices and inaccuracies. With the tax amnesty applied in times of economic and financial crisis, the tax liabilities of the taxpayers, who are passive tax subjects, will be alleviated, while at the same time, income will be provided to the coffers of the state, which is the active tax subject (Edizdoğan & Gümüş, 2013: 104). As a result, it can be stated that studies that express a positive opinion argue that the debt of the private sector to the public sector decreases, increases tax revenues and contributes to the revival of the economy (Alm & Beck, 1991; Şenyüz, 2014: 93; Görgülü, 2021: 2, 80).

The general opinion about tax amnesties is that while they provide a source of financial income in the short term, they negatively affect tax revenues in the long term. However, it can also positively affect tax compliance and tax revenues in the short and long term (Yuesti, 2018). On the other hand, tax amnesties may increase the processing capacity of tax offices by eliminating problematic files (Marchese, 2014). In addition, increasing tax revenues can be considered another positive reason for tax amnesties (Andreoni, 1991; Malik & Schwab, 1991). For many reasons, one of the most important reasons for the tax amnesty issued by the government is that governments use it as a financial tool for urgent income needs. There are many studies describing tax amnesties as a means for governments to obtain a financial source of income for the administration (Dubin et al., 1992; Le Borgne, 2006; Bayer et al., 2015). However, while the state of the tax system causes inadequate collections, the lack of inspections may cause those who commit smuggling crimes to not be caught. For these reasons, amnesty may serve as a temporary means of increasing revenue to be transferred to the treasury. Taxpayers' perceptions of justice towards tax amnesty are also extremely decisive on the tax compliance decisions they will make after the tax amnesty (Edizdoğan & Gümüş, 2013: 106-107).



As a result of all these views, it can be concluded that those who advocate a positive view on tax amnesty argue that it reduces the debt of the private sector to the public sector, increases the tax revenue of the public sector, increases the transaction capacity of the tax office by removing problematic files from the shelves of the tax office, contributes to the tax compliance of taxpayers who have evaded taxes in the past to become tax compliant taxpayers in the future and contributes to the revitalization of the economy.

### **2.3.2. Negative Opinions About Tax Amnesty Applications**

Although tax amnesty is a fiscal reform that has been widely used in recent times, it has also been the target of discussions in terms of justice in taxation. While applying for tax amnesty in times of economic crisis is considered positive, the state's frequent application for tax amnesty to meet its revenue needs is not considered positive. From the perspective of taxpayers who regularly fulfill their tax duties, tax amnesty is against honest taxpayers (Şenyüz, 2014: 93). Contrary to the fact that tax amnesty provides an advantage to dishonest taxpayers, it also causes a negative psychological burden on taxpayers who fulfill their duties on time and completely (Yıldırım, 2019: 106).

The basis of tax amnesty applications are political, administrative, financial and economic reasons. When tax amnesty is applied for financial reasons, the aim is to collect taxes that cannot be collected despite all the efforts of the tax administration. In order to obtain the expected results from tax amnesty, certain conditions must be met. The first condition for success is that the amnesty application should be a one-time application. At the very least, tax amnesties should not be a frequently used tool. Secondly, amnesty should not be implemented alone, but simultaneously with measures to strengthen the tax system. Thirdly, the exemptions to be provided should be at a level that encourages participation in the amnesty. Fourthly, the amnesty period should not be too short or too long. Finally, due importance should be given to the promotion of the amnesty and public relations. Because there is a close relationship between the success of the amnesty and the level of participation in the amnesty. The same study also indicates the reasons for the failure of amnesties issued under general amnesty laws in Turkey. According to the study, tax amnesties issued under general amnesty laws cause the tax-related aspect of the amnesty to be overlooked. In a country that issues tax amnesties every two years on average, the failure to comply with the "one-time" condition, which is one of the basic conditions required for the success of tax amnesties, is usually issued with the aim of eliminating disputes accumulated in the tax administration and tax courts. In addition, instead of revealing hidden tax bases that are beyond the knowledge of the tax administration, tax amnesty is given for receivables that are within the knowledge of the tax administration and have even reached a certain stage in the collection process but have not been collected. Another important deficiency is that tax amnesty is taken as a tool on its own and is not supported by tools that strengthen tax implementation (Dönmez, 1990: 391-399).

In Turkey, tax amnesty was implemented 14 times between 1960 and 1993, which means that tax amnesty was applied for almost every two years. These applications, which were applied for the purpose of increasing tax revenues since 1960, have failed and even caused real decreases in tax revenues. It has also been emphasized that tax amnesty laws are contrary to the principle of justice and equality in taxation, that no radical changes have been made to prevent tax amnesty, and that applications that disrupt the consistency of the tax system should be terminated. These applications are the creation of a small number of taxes that bring in a lot of revenue instead of a large number of taxes that bring in a little revenue, the elimination of exceptions and exemptions to eliminate the injustice in the distribution of the tax burden, and the modification of the very steep progressive tax schedule in a way that ensures horizontal justice (Akgün, 1994: 105-107).

Tax amnesty leads many taxpayers to make low declarations (Çelikkaya & Gürbüz, 2008:48-49). When considered as a one-time opportunity, tax amnesty causes a short-term increase in income, while when considered as a long-term opportunity, it causes a decrease in income (Fisher et al., 1989; Stella, 1991; Alm & Beck, 1993; Kellner, 2004; Luitel & Sobel, 2007). Each new tax amnesty prevents taxpayers from fulfilling their tax obligations in terms of voluntary tax compliance, while also increasing tax avoidance. In addition, it distracts taxpayers from their obligations to declare and pay within the due date and negatively affects honest taxpayers who fulfill their tax obligations regularly ((López-Laborda & Rodrigo, 2003). Honest taxpayers believe that tax amnesties are a reward for tax evaders and that they are exploited by the tax system. It also reduces their belief in justice and equality (Edizdoğan & Gümüş, 2013: 108). Frequent use of tax amnesty by governments will damage taxpayers' understanding of justice and reduce their trust in the law.

In addition, the effectiveness of penalties will be reduced through amnesty and a financial incentive will be provided to taxpayers to commit tax crimes (Yalçın & Başer, 1996: 109). Taxpayers believe and expect that the government will apply for tax amnesty in the future, as they know that tax amnesty is not a one-time opportunity. The fact that taxpayers have this belief and wait for the tax amnesty to be issued again instead of assuming their tax liabilities also reduces their tax compliance (López-Laborda & Rodrigo, 2003). In short, tax amnesty will cause taxpayers to expect a new amnesty law and believe that amnesty is not a one-time application, thus disrupting taxpayers' voluntary compliance with taxes. In short, the expectation of amnesty will result in taxpayers postponing the payment of their tax debts for the period before the amnesty (Bird, 2003: 22; Saraçoğlu, 2008). Those who commit tax crimes commit this crime by planning and wanting to cause damage to the treasury, that is, they usually commit this crime consciously, and therefore these taxpayers should not be deemed worthy of amnesty (Edizdoğan & Gümüş, 2013: 109). Tax amnesties have become an institution widely used by many countries in recent years, especially due to the economic crisis and large public debts. The study of Yücedoğru & Sarısoy (2020) focuses on the effect of tax amnesties on taxpayers' tax compliance, and on taxpayers' perceptions of justice and voluntary compliance with taxes after the tax amnesty No. 6736 put into effect in Turkey. In their study, in which they used a survey and structural model, it was concluded that tax amnesty affects taxpayers' perception of justice significantly and



negatively. Among the tax amnesty studies conducted in Turkey, this result overlaps with a significant part of the literature and reveals that tax amnesty is effective on taxpayers' fairness concerns. It is also important as it is the first empirical study (p. 133).

This intensive use of tax amnesties causes taxpayers to have a constant expectation of amnesty. This situation negatively affects tax awareness and mentality. It is observed that Germany and Switzerland resort to tax amnesty practices only in periods of economic and financial crisis and avoid amnesty practices in other periods. Moreover, in Switzerland, there are examples where the decision on tax amnesty is left to the decision of the public through a 'referendum', which shows that the decision on tax amnesty can only be made by the society, which is the main holder of the 'right to taxation and budget'. In France and Italy, tax amnesties have been an economic failure. When Russia and Indonesia are compared, it can be stated that tax amnesties in Russia are used for the purpose of 'providing resources to the treasury', while in Indonesia, tax amnesties have been implemented correctly in recent years and tax amnesties are not applied unless they are needed, in this sense, it can be stated that tax amnesties are successfully implemented among developing countries. It can be said that Turkey is not a successful country when compared to developed countries in terms of tax amnesty. The most important indicator of this is that a new amnesty regulation was applied in a short time after the expected results from the tax amnesty were not obtained (Keskin Çakmak & Mastar Özcan, 2021: 154-155).

Following the positive and negative opinions about tax amnesty, the study continued with the research methodology in the next section.

### 3. Research Methodology

One of the most important issues in scientific research is determining the most appropriate method for research. After determining the research limitations and the population, selecting the appropriate sample, determining the most appropriate interview method for the research, scientifically preparing the interview guide for the interviews, and conducting the interviews transparently by experienced people are very effective on the success of the research. Under the title of research methodology, the aims, method, limitations, sample selection and qualitative data analysis of the research adopted for the research are included, and the qualitative data analysis is continued with the qualitative data analysis process of the research and the validity and reliability in qualitative data analysis.

#### 3.1. Purpose of the Research

A review of the literature reveals a dichotomy of perspectives on tax amnesty practices. Those with a favorable view advocate for the implementation of tax amnesty, whereas those with an unfavorable view express opposition to it. The objective of this research is to ascertain the perceptions of registered income taxpayers (commercial

income, agricultural income, real estate capital income, self-employed income, and wage earners) with regard to tax amnesty. These taxpayers are directly addressed with tax and filing declarations and notify the SSI through withholding tax. Their perceptions are based on their own statements and direct interview excerpts. The fact that the research was conducted with five of the seven income elements regulated in Article 2 of the Income Tax Act is due to the fact that these taxpayers are registered and that they can be easily accessed.

### **3.2. Research Method**

In the research, qualitative method was preferred as the research method because it focused on taxpayers' perception of tax amnesty. Data collection tools for qualitative methodological research; These can be interviews, observations or document analysis, field (case/situation/case study) studies, interviews, interpretive analyses, and visual methods (Merriam, 2018: 23; Denzin & Lincoln, 2011: 3). Interview can be defined as one-on-one, face-to-face or telephone interviews, generally between the interviewer (researcher) and the individual (participant) in order to obtain information about a specific topic (Harrell & Bradley, 2009: 6). This qualitative data collection tool enables the perspective of individuals (participants) within the scope of the research to be “explored in a meaningful, knowable and clear way” (Patton, 2002: 341).

The main purpose of the interview is to discuss the research topic from the participants' perspectives and understand why and how they have these perspectives. Therefore, interviews should be less structured, consist of open-ended questions, should not be directive, and should be aimed at discovering the participants' specific thoughts on the research topic (Gürbüz & Şahin, 2014: 396). Semi-structured interviews are interviews in which the participant is asked to explain how he/she perceives the world with his/her own thoughts through open-ended (flexible) questions directed to the participant. In a semi-structured interview, questions and topics may not be predetermined, or they may be predetermined by preparing a guide. During the interview, the subject is further expanded by asking different questions and the focus is on discovering new ideas by ensuring that different opinions emerge (Merriam, 2018: 88). For this reason, semi-structured in-depth interviews were used in the research.

### **3.3. Limitations of the Research**

The first limitation of the research is that the research consists of qualitative data of 26 participants belonging to five taxpayer groups selected from income taxpayers, consisting of commercial income, agricultural income, self-employment income, real estate capital income and wage earners. The second limitation is that the qualitative analysis is related to taxpayers. 19 May 2021 to 31 July 2021 It includes in-depth interviews held between dates.

### 3.4. Sample Selection of the Research

In selecting the sample of the study, it is important who the research questions target. In purposive sampling, the researcher selects the samples by considering the research objectives. In this context, the unit of analysis (people, places, organizations, etc.) is selected due to its relationship with the research questions (Bryman, 2012: 416, 418). The researcher selected purposive sampling because the research, which aims to reveal the perceptions of taxpayers regarding tax amnesty in an exploratory manner, is a subject of interest to taxpayers. In qualitative studies, the sample size may vary depending on the saturation level. The research sample consists of 26 participants representing taxpayers registered with the tax office through tax returns and deductions at source, and seventeen different sectors, constituting five of the seven different liability types regulated in article 2 of the income tax law determined according to the saturation level (commercial income, agricultural income, self-employment income, real estate capital income and wage earners). In light of the information obtained from the literature, the researcher followed the minimum sample size and saturation rule in this study. Detailed information about the participant profile of the study is given in Table 2.

**Table 2: Profile of Interview Participants**

Participant Number	Age	Education	Gender	Marital Status	Liability Type	Liability period	Call Duration
1	66	Bachelor's Degree (BA)	Male	Married	Business Owner (Participant.1)	22	01:44:24
2	67	High school	Male	Single	Business Owner (Participant.2)	9	01:28:50
3	49	Bachelor's Degree (BA)	Male	Single	Lawyer (Participant.3)	21	00:57:00
4	43	Bachelor's Degree (BA)	Male	Married	Lawyer (Participant.4)	16	02:08:48
5	54	Postgraduate	Male	Married	Doctor (Participant.5)	10	00:52:33
6	56	Postgraduate	Male	Married	Doctor (Participant.6)	36	00:57:30
7	55	Bachelor's Degree (BA)	Woman	Married	Financial advisor (Participant.7)	21	00:37:55
8	42	Bachelor's Degree (BA)	Woman	Married	Financial advisor (Participant.8)	1	00:58:59
9	47	Bachelor's Degree (BA)	Woman	Single	Financial advisor (Participant.9)	21	00:59:20
10	44	Bachelor's Degree (BA)	Woman	Single	Advertiser Participant.10)	4	00:38:18

11	67	Primary school	Woman	Single	Hairdresser (Participant.11)	49	00:45:34
12	45	Primary school	Male	Married	Building Materials sale (Participant.12)	17	01:03:12
13	45	High school	Male	Married	Computer equipment sales (Participant.13)	22	00:53:15
14	27	Bachelor's Degree (BA)	Male	Single	Online sales (Participant.14)	1	00:53:16
15	69	Bachelor's Degree (BA)	Male	Married	Contractor (Participant.15)	31	01:04:40
16	43	High school	Male	Single	Construction Building (Participant.16)	16	00:37:06
17	31	Bachelor's Degree (BA)	Woman	Married	Public Worker (Participant.17)	10	00:47:49
18	41	High school	Woman	Married	Public Worker (Participant.18)	11	00:39:25
19	38	High school	Male	Single	Public Worker (Participant.19)	2	00:46:32
20	35	Postgraduate	Male	Single	Civil Servant (Participant.20)	8	00:45:29
21	29	Bachelor's Degree (BA)	Male	Single	Civil Servant (Participant.21)	3	00:38:40
22	42	High school	Woman	Single	Shopping Mall Worker (Participant.22)	4	00:55:13
23	28	Bachelor's Degree (BA)	Woman	Single	Accounting Worker (Participant.23)	5	00:58:13
24	38	High school	Male	Single	Farming	4	00:32:87
25	45	Bachelor's Degree (BA)	Male	Married	Farming (Participant.25)	20	00:40:47
26	49	Primary school	Male	Married	Agriculture (Participant.26)	22	00:43:40

Average Call Length: 56:19:20

Total Length: 24:10:49:00

Table 2 shows the participant profiles of the 26 taxpayers to whom the qualitative analysis of the study was applied; It consists of commercial income, agricultural income, self-employment income, real estate capital income and wage income, five different levels of education from primary school to postgraduate level, women and men, married and single taxpayers. Data from the participant profile also shows that the total interview length with 26 participants lasted 24 hours, 10 minutes and 49 seconds, and the average interview length was 56 minutes, 19 seconds and 20 milliseconds.

In the literature, theoretical saturation means that the researcher has finished collecting data at a certain point. In qualitative research, data collection is terminated when the researcher believes that little or no additional learning will occur by collecting

more data (Lee et al., 1999: 180). In the study, the interviews were terminated when the saturation criterion was met and it was decided that no new information was learned, and the study was completed with 26 participants. The research sample represents taxpayers of five types of liabilities subject to income tax (commercial income, agricultural income, self-employment income, real estate capital income, and wage income). The researcher took care to interview at least three participants subject to each type of liability in terms of validity and reliability of the study.

### **3.5. Qualitative Data Analysis of the Research**

The data analysis phase is the most important and most difficult phase of the research. With the data analysis method, the findings obtained from this analysis process are called "categories" or "themes" and express the valid ones that answer the research questions and direct the analysis (Merriam, 2018: 197). Supporting data analysis with computer programs for a large number of data and research sets enables faster processing and correction of data (Creswell, 2017: 195; Merriam, 2018: 198). Three popular software recommended for qualitative data analysis are MAXqda, Atlas.ti and QSR Nvivo, and the latest version of these software, QSR Nvivo, was used in the qualitative analysis of the research.

Content analysis was used in the study. Content analysis aims to summarise and provide a broad description of a phenomenon with concepts and categories. In addition, content analysis offers the researcher the opportunity to test a particular theory. In qualitative studies, content analysis allows the researcher to understand social reality in a subjective but scientific way by enabling the researcher to examine the hidden meanings, themes and patterns in the texts rather than counting the words and codes that appear in the texts (Zhang & Wildemuth, 2009).

#### **3.5.1. Qualitative Data Analysis Process**

The content analysis process consists of ten steps. These steps are; determining the research problem or question, deciding to use content analysis for the research, sampling and data collection, determining the elements of analysis, creating categories and codes, testing codes and reliability, coding, analysis, using computer programmes in analysis, interpretation and reporting of results (Güler et.al., 2015: 345).

Content analysis is used to summarize a phenomenon by dividing it into concepts and categories (theme/code) and to provide a detailed definition at the same time (Güler et al., 2015, 43). Content analysis is examined in two ways: explicit and implicit content analysis. While explicit content analysis focuses on the visible meaning of the text, implicit content analysis focuses on the underlying meaning of the text (subtext). Berg & Lune, 2019: 353). In this context, both explicit and implicit forms of content

analysis were applied in the research on taxpayers' perception of tax amnesty. In order for the inferences obtained from the interview text to be valid, it is very important that the classification method is reliable and consistent. For this, different people must encode the same text in the same way and produce valid variables for classification. Because a variable is valid to the extent that it measures or represents what the researcher wants to measure. For the reliability and validity of the research, many simple and linguistic methods can be used to make inferences from the transcribed text. Many of these methods yield highly reliable and valid indicators of symbolic content. With the development of technology, content analysis enables the text to be processed more easily, thanks to the computer, and the shapes that reveal the aspects that the symbols cannot fully express can be displayed (Weber, 1990 :12-13).

### **3.5.2. Validity and Reliability in Qualitative Data Analysis**

In qualitative research, different strategies are used to ensure the validity and reliability of analysis results (Creswell 2017: 201). The most frequently used strategy to determine the accuracy of qualitative findings is the strategy called "participant verification" or "member checking". Member checking means checking the accuracy of certain explanations or themes by sending them back to the participants. Another validity used in qualitative research is coding validity, and expert evaluation is important in this respect. Expert evaluation includes ensuring that the findings are consistent with each other and obtaining peer opinions on uncertain findings (Merriam, 2018: 221). In qualitative research, instead of classical validity and reliability criteria, reliability, transferability, dependability and confirmability criteria can be used (Zhang & Wildemuth, 2009). The criteria suggested by Zhang & Wildemuth (2009) were taken into account for the validity and reliability criteria of the research. Transferability, among these criteria, is the researcher's ability to enrich the dataset and definitions in the research with direct quotes, ensuring that the method applied by the researcher can be applied in a different context and presenting them in a very descriptive manner. Reliability, the researcher's consistency between research steps throughout the research process, being able to explain changing situations, and finally, confirmability, the verification of the elements presented by the researcher by those who read and examine the research results. The easiest way to ensure reliability and confirmability is for the research process and results to be examined by experts. The researcher remained faithful to these steps in his study and presented the dataset and definitions with direct quotes from the interviews with the participants for the transferability criterion and presented them in a descriptive manner by comparing them with the literature. For reliability and confirmability, the researcher sent the codes to three tax experts, two academicians from the finance department of Zonguldak Bülent Ecevit University and one academician from the finance department of Sakarya University, for verification and critical review. Taking into account the suggestions given in the expert



evaluation. these feedbacks helped to identify newly emerging and overlapping elements. The feedback received from the expert helped to identify newly emerging and overlapping views. The suggestions given in the expert evaluation were taken into consideration.

#### 4. Analysis of Interviews

For the analysis of the interviews, the six-step analysis process stated by Creswell (2017: 197-200), as mentioned under the title of qualitative data analysis process, was taken into consideration. For the purpose of the research, in-depth interviews with 26 previously identified participants were audio-recorded and these recordings were transcribed. Content analysis was used for the themes and the transcripts were read and categorized. Categories were changed as new data became available. Examples from the data were cited using quotations to characterize the theme so that readers could better understand the research. In this section, it is supported by direct quotes from in-depth interviews conducted with taxpayers (participants) in order to reveal the taxpayer perception towards tax amnesty.

The results obtained from the content analysis of semi-structured interviews conducted with Income taxpayers are presented, supported by direct quotes from participant interviews. Participant quotes show that a significant portion of taxpayers (26/22) have a negative opinion about tax amnesties. For this reason, the results obtained from the qualitative analysis in the study were first examined with participant quotes that support this view, as taxpayers mostly gathered around negative opinions. Below are the direct quotes taken from the interviews with the participants regarding the tax amnesty and their evaluation within the framework of the positive and negative opinions mentioned in the previous section.

*"(...) the man didn't pay for a year, they forgave him, I was left with what I paid. If he should return mine too (...) if you exempt someone else, why are you paying attention to what you took from me" (Participant.2).*

*"(...) I pay it (tax) regularly, there will be amnesty anyway, pay it in 3 years, 5 years. "You put yourself in the place of something, you feel that way " (Participant.18).*

*"I find it wrong. I pay my taxes regularly (...) They do not give me a medal because I pay them on time. But the guy keeps it, doesn't pay, later an amnesty is given, the interest is deleted in the restructurings, then are we the naughty ones who pay it early? (Participant.24).*

The participant quotes above show that while the government provides advantages to those who do not pay their taxes regularly with tax amnesty, it causes those who pay regularly to feel bad and to have a negative opinion by not going to any discount, reward or refund institution. In other words, it has been stated that the tax amnesties frequently applied by governments cause honest taxpayers to feel bad (they are treated as a disgrace) because they fulfill their primary duty by paying their taxes on time. The participant quotes above, which show that the participants are not satisfied with the amnesty laws frequently used by the government, also prove that tax amnesty is against honest taxpayers and causes a negative psychological burden on taxpayers who fulfill their duties on time and completely (Şenyüz, 2014: 93; Yıldırım, 2019: 106).

*“What is the fault of the citizen who pays regularly? (...) He increases his taxes tooth and nail, pays his taxes, while the man who does not pay eats, drinks, spends money, then enters into restructuring, enters into an amnesty, and this is injustice and injustice” (Participant.15).*

*“I would be happy for those with low income to be restructured and the tax rate to decrease, but those with high income should not undergo the same restructuring” (Participant.10).*

The participant quotes above argue that tax amnesty is unfair for taxpayers who pay their taxes regularly, and that it is not fair for taxpayers with high income levels to benefit from tax amnesty in the same way by evaluating taxpayers with high income levels and taxpayers with low income levels. It is understood that the analysis result supports the negative view towards tax amnesty. The analysis result of the interviews conducted with the participants is that the taxpayer's perception of tax amnesty provides an advantage against honest taxpayers who fulfill their tax obligations fully and completely, and in favor of dishonest taxpayers, and in this respect, it causes a negative psychological burden on honest taxpayers (Şenyüz, 2014: 93; Yıldırım, 2019: 106; Gokmen, 2013). In addition, the analysis shows that taxpayers perceive tax amnesties, which are frequently applied by governments, as another negative view, that they lead to injustice and are perceived as a reward for tax evaders and a financial exploitation for honest taxpayers, and their understanding of justice is also damaged (Edizdoğan & Gümüş, 2013: 108). In this sense, it is understood that taxpayers' perception of tax amnesty coincides with the negative views expressed.

*“I am against amnesty, why am I against it? Amnesty can be for very compelling reasons. But amnesty becomes a habit, so they do not pay, they wait for the amnesty and benefit from it” (Participant.5)*

*“Of course, it is an opportunity for those with low incomes, but those with high incomes do not pay because they know that amnesty will be granted*

*after a certain period of time, and then they also benefit from these rights.”  
(Participant.22)*

*“(…) So now this is a way, a method, but the state has made it a habit. I mean, I guess there is no other country anywhere in the world where a new restructuring came out within 3 months. The configuration of the configuration appears. If the man doesn't pay, the second or third. It will not pay in the configuration you created. (Participant.2).*

*“It keeps popping up and it's already there in front of us”  
(Participant.7).*

*“(…) In fact, the fact that restructurings and amnesties are constantly being issued psychologically pushes people not to pay taxes. (...) the base increases it has issued are a continuous restructuring process. Well, it came out and was removed again after 6 months, so now people have the psychological impression that nothing happens even if I don't pay any attention. Unfortunately, after 1 or 2 months, he started to think that he would be granted amnesty again” (Participant.8).*

The participant quotes above support another negative view, that governments' frequent use of tax amnesty has a negative impact on tax revenues in the long run. In this sense, the negative view that governments' frequent use of tax amnesty in order to generate revenue for the public will create a revenue-generating effect in the short term, but will cause a decrease in tax revenues in the long term, is consistent with the participant quotes (Fisher et al., 1989; Stella, 1991 ; Alm & Beck, 1993; Luitel & Sobel, 2007). Again, the analysis supports the negative view on tax amnesty. As a matter of fact, the analysis shows that the frequently applied tax amnesty laws will cause taxpayers to expect a new amnesty law and the belief that the amnesty is not a one-time application, as well as hinder the voluntary tax compliance of taxpayers (Saraçoğlu, 2008).

At the same time, the quotes also coincide with the view that the government has made tax amnesty a habit, and in this respect, the government itself encourages almost all taxpayers (26/22) not to pay their taxes regularly, with frequently used tax amnesties (Gerger, 2012).

*“(…) payments (restructuring amount) are generally high for low-income groups. If you buy one, it will cost 50 thousand, 60 thousand TL, the minimum tax. So 60 thousand TL, he doesn't want to give that either. (...) It may be issued mostly for high-income groups” (Participant.7).*

*“(...) those with low income cannot pay. There are all kinds of taxpayers among them who do not pay taxes even if they have the intention or thought of “let’s make it easier”. While there are those who pay regularly, there are also those who do not. Naturally, I do not think that this (amnesty) was issued for low-income taxpayers. We also witness that large companies, which are based entirely on collecting taxes (...), have trillions of debts. Of course, if they (the treasury) had received the trillion, 5 thousand TL for a low-income person would not be very noticeable, or I don’t think they would care much” (Participant.8).*

*“I think tax amnesties are mostly issued for capital owners (...) I think amnesties and postponements are mostly issued for large capitalists” (Participant.20).*

The participant quotes above defend the view that low-income taxpayers cannot benefit from tax amnesty as much as high-income taxpayers due to their economic situation, and therefore high-income taxpayers can generally benefit from tax amnesty. However, it is understood from the participant quotes that there are taxpayers who defend a positive view, contrary to this view, albeit very few (26/2). The following quotes can be shown as examples of the participant perception of this positive opinion.

*“Beneficial. It is also mandatory according to the conditions in Türkiye. Because fixed-income SMEs, medium-sized enterprises, low-income groups, and wage earners cannot pay the taxes they declare in proportion to their income, as we have just mentioned in Turkey, because living conditions are difficult and there are economic difficulties. Therefore, I think that it was issued for this segment of society and unfortunately it will have to be issued from now on” (Participant.4).*

*“(...) but of course taxpayers with low income levels also benefit from this” (Participant.20),*

The participant quotes above belong to the positive views of taxpayers about tax amnesty and that it is mandatory to issue tax amnesty for medium-sized enterprises, wage earners, and those with low income. When evaluated from this perspective, it is stated that one of the positive views on tax amnesty is that such periods can only be overcome by enacting laws appropriate to the situation the country is in, such as economic depression or financial crisis (Edizdoğan & Gümüş, 2013: 104). Considering that the study was conducted during the pandemic period in Turkey, it is seen that the political, economic and financial situation of the country has an impact on applying for

tax amnesty and coincides with the positive opinion that amnesty may be needed after periods when the country is negatively affected.

## 5. Conclusion

Governments may apply for amnesty for urgent income needs. However, these amnesties implemented by governments may not always have positive effects on taxpayers and may even cause a psychological burden for those who regularly fulfill their tax obligations. It is an undeniable fact that tax amnesty has both positive and negative aspects. In this context, the study aimed to concretize the positive and negative views in the literature and the views of taxpayers who have direct contact with tax amnesties with the qualitative analysis results. The analysis results show that taxpayers are not in favor of tax amnesty, in other words, they support the negative view. However, it also shows that the situation in the country has an impact on taxpayers' views on tax amnesty. In fact, it can be said that they agree that tax amnesty can be accepted in order to revive the country's economy in the short term during and after periods such as economic, financial or political crises. The evaluation of the qualitative stage shows that taxpayers do not accept tax amnesty except during crisis periods. In fact, it can be said that tax amnesties make taxpayers who fulfill their tax obligations feel bad, that they perceive that they are issued for high-income taxpayers instead of low-income taxpayers who cannot pay their taxes, and for these reasons, they find tax amnesties unfair and unjust. In addition to these negative views, taxpayers are often affected by the frequent use of tax amnesties by governments; Other important evaluations include creating a new expectation of amnesty, disrupting tax compliance, and pushing people not to pay their taxes regularly. Although these results are not surprising, they provide concrete evidence and even reveal that taxpayers defend a negative view, unlike the accounting professionals who have defended a positive view for tax amnesty practices in recent years.

It can be said that the qualitative analysis evaluations of the study focusing on taxpayer perceptions are generally consistent with the negative tax amnesty literature. The analysis results show that governments use such practices to provide emergency resources, but while they create a revenue-increasing effect in the short term, they create much more negative results for taxpayers and the treasury in the long term, and even cause taxpayers to perceive that the state itself disrupts tax compliance with frequently used tax amnesties. The evaluations obtained from the tax amnesty literature and the qualitative analysis of the study show that tax amnesty continues to be important in terms of tax policies and is still a subject of debate today. We believe that tax amnesty studies in the literature are generally theoretically based and still limited, therefore more empirical studies on tax amnesty are needed and should be investigated in the field. In addition, the tax administration should support researchers and cooperate. When evaluated within the scope of tax policies, tax amnesty, which can also


be described as a type of tax incentive that means exemption from taxes that must be paid indirectly and are not subject to administrative or criminal sanctions, can be considered a good practice due to its income-generating effect in the short term, while in the long term, it can have negative effects on tax audits, which are one of the tax policy tools. Due to its effect, it can be evaluated as the opposite practice. In this context, the tax collection that the government hopes to achieve with tax amnesties is also becoming questionable. As a tax policy, a 5 percent discount was applied to compliant taxpayers within the scope of tax policy in Turkey in 2017. This practice can be considered as a reward for taxpayers who pay their taxes regularly. However, from the qualitative analysis results of the study, it is understood that this discount applied by the tax administration is not a very effective policy for tax-compliant taxpayers.

When deciding to implement a tax amnesty, governments should apply for a tax amnesty by providing a fair order without offending tax-compliant taxpayers. It may be more effective to apply a discount instead of a tax amnesty to bring low-income taxpayers who cannot pay their taxes due to their economic situation to a level where they can pay. Because taxpayers attribute their inability to pay their taxes regularly to high tax rates and low payment capacity, and studies support that tax discounts increase tax revenues. In addition, considering that low-income taxpayers cannot pay their taxes due to economic reasons, high-income taxpayers do not pay their taxes in anticipation of a new amnesty and benefit from the amnesty, and are evaluated in the same situation, it can be concluded that this is not a fair practice and causes the tax amnesty to be perceived as unfair. At this point, taxpayers cannot be expected to comply with the tax system that they perceive as unfair. Uncomplicated, simple and understandable tax laws, tax rates and tariffs for taxpayers. Factors such as discounts can be suggested as tax policies that can increase state revenues. It is thought that these suggestions are important in terms of ensuring tax compliance and increasing tax revenues based on taxpayers' perceptions of tax amnesty.

**Ethics Committee Approval:** It is a study that requires an ethics committee document.

**Peer Review:** External| independent.

**Author Contributions:**

[Serap Püren](#)  - Idea, Design, Data Collection, Interpretation of Data, Drafting, Critical Review, Final Approval and Responsibility, Literature Review, Supervising. Overall Contribution - 100%.

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