Required Practices for Successful Tax Amnesty: Kosovo Case

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Abstract

The tax amnesties have been used as economic performance tool to promote economic development, collection of public revenues in the short run and improvement of tax compliance in the country. The Republic of Kosovo has practiced their application twice during the past 10 years. The main purpose of this study is to provide practical guidance on the required actions for a successful tax amnesty. The survey method is used for data collection. Data processing is done through SPSS and statistical techniques. The major findings revealed key practices for a successful tax amnesty. Evidence has shown that most businesses which had previously evaded taxes are now regular taxpayers after the tax amnesty. Therefore, according to the results it is concluded that the success of tax amnesty depends on the fulfillment of certain conditions such as; the confidentiality of the tax amnesty beneficiaries, the time to take advantage from tax amnesty should be sufficient, facilitating tax amnesty procedures should encourage participation in the amnesty, it should be clear that no other tax amnesties will be repeated in the future, tax offices must be equipped with advanced technology and serious and strict sanctions must be applied after the tax amnesty.

Keywords: tax compliance, successful tax amnesty, amnesty impact, tax reforms

1. Introduction

Tax amnesties are recognized as easily applied practices to create short-term quick revenues to meet budget deficits. Tax amnesty is a government decision by which a certain number of taxpayers, who have not paid their taxes, are partially or completely exempted from penalties and tax obligation. The main purpose of tax amnesties is to encourage taxpayers to make voluntary disclosure of income in exchange for amnesty penalties or previous tax obligations.

Tax amnesty as a modern practice plays an important role in the tax policies of developing countries. According to current studies, tax amnesties may increase collection of tax revenues in the short run. Also, tax amnesties can have quite negative effects in the long run, through discouraging regular taxpayers from their unequal treatment.

Tax amnesty as a concept viewing from business aspect seems like something positive. Businesses and taxpayers' always seek a tax amnesty, but its success is closely related by a broad political, institutional and business consensus in the country. The impact of tax amnesty can be multi-dimensional. A tax amnesty can be considered as successful; if the effects of increasing tax revenues are immediate, if it reduces the administrative cost of revenue collection, and improves the behavior of taxpayers and their position after the tax amnesty.

In the general literature there are many frequent pro arguments of tax amnesty, in addition to their effects on income growth and on moral and economic effects. Tax amnesties reduce government administrative costs, enhance the enforcement of the law and affect the reduction of statutory tax rates. Amnesties are the appropriate instruments to use for the transition to a more severe punishment system (Villalba, 2017).

According to Rahayu & Wirawan (2019), law enforcement and familiarization are two criteria that have positive impact on the success of the tax amnesty practice, while tax office reforms have no impact on the success of tax amnesty.

Also Tepordei (2018), noted that the success of the tax amnesty may depend on its participation in economic and financial policies supported by the state authority to prevent the dark economy.

Different countries of the world have considered tax amnesties as an inseparable part of their tax policies. One of them is the Republic of Kosovo, which is the only country in the region that has managed to succeed in tax amnesty practices. But what makes the case of Kosovo special is that the application of tax amnesty came as a result of tax reforms in order to improve public finances in the country.

So far in the state of Kosovo two tax amnesty programs have been practiced. The first tax amnesty in Kosovo was called in 2008 and the second tax amnesty was called in 2015 as full tax amnesty. The results from tax amnesty practices in Kosovo has provided encouraging indicators in the budget revenues, by providing additional public funds to the government with low administrative cost, which also justified the application of tax amnesty in the country. Based on survey research with taxpayers' and analyzes conducted using SPSS, we have investigated the taxpayers' behavior regarding the required practices for a successful tax amnesty in the country.

2. Literature Review

A review of recent studies on tax amnesty has shown that limited papers are written about the actions that should be taken to ensure the success of tax amnesty. Usually during the review of literature on tax amnesty, it is seen that more has been written about their short run impact on tax revenues, tax compliance and their role in returning capital to the country.

If we refer to empirical studies that have addressed the tax amnesty in certain countries as well as in comparison with other countries, we can mention: in Turkey (Doğan & Besen, 2008; Yurdadoğ & Karadağ, 2017; İpek, Öksüz & Özkaya, 2012), USA (Alm & Beck, 1993; Mikesell & Ross, 2012; Misey & Cadenas, 1992), Indonesia (Yustiari, 2016; Sari & Mulyati, 2018), Malaysia (Hamid & Hilmi, 2018; Agbonika, 2015), Croatia (Kovačević & Gadžo, 2017), Albania (Tota, 2018), Greece (Argyropoulou, 2018), Argentina (Villalba, 2017) etc.

A large number of studies regarding tax amnesty can be divided into two groups, those studies that have dealt with the effect of tax amnesty on tax compliance and studies that have investigated the reasons for applying tax amnesty.

If we refer to the first group studies, we have a study conducted by Torgler, Schaltegger & Schaffner (2003), which shows an experiment of cross-cultural tax amnesty between a European country and countries from Latin America. In order to measure the long-term effects of tax amnesty over tax compliance. The study findings suggested that tax compliance rises remarkably when people are able to vote for or against tax amnesty and the forecast of tax amnesty reduces the positive effects on tax compliance.

Other study done by Mattiello (2005) has proven whether granting multiple tax amnesties could lower tax compliance. According to this study the taxpayer is affected by the affective environment where they live. Also, the family environment plays a decisive role in defining the subject's honesty, according to the study; the educational program plays an important role in the school to educate future taxpayers.

A study done by Yustiari (2016), shows that during the tax amnesty period the level of public awareness and compliance with tax obligations, especially the capital repatriation is increased.

Sari & Nuswantara (2017), analyses the effect of tax amnesty on the taxpayers' compliance with the quality of service as a moderating variable. The result shows that the benefits of tax amnesty are considered to affect tax compliance since the quality of service cannot moderate the relation between them two.

Another study done by Mahestyanti, Juanda & Anggraeni (2018), has studied the impact of factors such as; wealth, tariff periods, tax fines and probability of auditing concerning tax compliance. The results have revealed that the higher-income taxpayers' have lower tax compliance than the lowest-income taxpayers'.

On the other hand, if we refer to the second group of studies there is a study conducted by Uchitelle (1989), according to this study the first reason for calling tax amnesty is the need to reduce informal economic activity in the country and the second reason is the return of capital to the country. Governments use amnesty as an incentive for citizens to return large amounts of money into the country, often they may be illegal money.

According to Borgne (2006), one of the economic reasons for calling tax amnesty is the government public debt, tax amnesties are seen as a source for increasing public revenues, because tax amnesties are mostly applied when the government debt is likely to grow.

A study done by Doğan & Besen (2008), determines their effort to determine the reasons for calling tax amnesty and their effects to taxpayers'.

According to Gerger (2012), one of the main financial reasons why governments call tax amnesty is the revitalization of the market the use of black money for economic development and disclosure of hidden assets as a result of penalty amnesty.

Meanwhile, in the academic literature there are a lot of empirical studies that have analyzed the amnesty and its effects in different ways, there is a study done by Saraçoğlu & Çaskurlu (2011) which have shown that there are many factors that affect the success of tax amnesties the most famous are auditing and enforcement.

The study done by Mouloud (2014), shows that tax amnesty may be effective for capital return; investors who invest their money in the informal economy may be tempted to re-invest in the formal economy.

The study conducted by Wang & Hsieh (2015), treats an interesting issue the appearance of secondary tax evasion as a result of tax amnesty. According to them if tax evaders who have been beneficiaries of tax amnesty programs cannot honestly report all amounts of tax evaded, it leads to a secondary tax evasion.

The study conducted by Huda & Hernoko (2017), have compared the implementation of tax amnesty in Indonesia with several other countries such as South Africa, India and Italy. According to them, tax amnesty program was considered unsuccessful due to the political situation in the country.

Hamid & Hilmi (2018), in the study conducted in Malaysia examined the impact of taxpayer's tax obligation, affordability and morale on the tax amnesty program.

According to Sa'adah (2018), tax amnesty in Indonesia should be consistent with the objectives and should be supported by other policies that encourage investment climate, investment growth such as bureaucracy licensing, security of safety and tax policies that promote investments.

Diamastuti & Hardanti (2019), in their study analyzed taxpayer behavior in the implementation of tax amnesty by qualitative approach. According to them tax amnesty is not a choice but an obligation.

3. The Aim of Study

In this study based on taxpayers' estimations, we have identified the required actions for a successful tax amnesty in the country. The objective of this study based on taxpayers' characteristics, is to evaluate the differences between taxpayers' participated in the survey about their estimations regarding required actions for a successful tax amnesty in the country. The other purpose of this study is to evaluate;

- The demographic characteristics of taxpayers' by their type.
- The level of taxpayers' judgment regarding the required actions for a successful tax amnesty in the Republic of Kosovo.
- To achieve general opinion on the required actions for a successful tax amnesty.

4. Design of Hypothesis

This study was done in the Republic of Kosovo, with three categories of taxpayers; taxpayers of personal income tax, corporate income taxpayer's and presumptive taxpayers. This research is based on testing four hypotheses which are as follows;

H1. It is a meaningful difference between taxpayers' who participate in this research by their gender, regarding required actions for a successful tax amnesty.

H2. There is a significant difference between taxpayers' who take part in this research by their age, regarding required actions for a successful tax amnesty.

H3. It is a significant difference between taxpayers' who participate in this research by their education, about required actions for a successful tax amnesty.

H4. There is a meaningful difference between taxpayers' who participate in this research by their duration as taxpayer about required actions for a successful tax amnesty.

5. Methodology and Data Collection

The model used in this study was used to select the amount of samples needed for study and this model was used in the past by Moser & Kalton (1979), and by Doğan & Besen (2008):

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

Where:

n = the amount of samples

X = the respondents variability

[S.E (p)] = Standard error

Based on this model, the proper amount of samples for this research is set to be around 2012 respondents. The survey method is used for collecting research data. Data collection is achieved by completing the questionnaire in a period of 14 months. In order to process the data, SPSS 10.0 (Statistical Package for Social Sciences) was used. Testing the hypothesis is done by using;

T-test (T-Test and Independent Samples),

T-test (One-Way ANOVAs) and

Turkeys Test (Post Hock Turkey-Test).

The data was measured using the 5th degree of Likert.

0 to 1,24 not important,

1.25 to 2.24 less important,

2.25 to 3.24 neither important nor unimportant,

3.25 to 4.24 important,

Up 4.25 is interpreted as very important.

The detailed general structure of taxpayers' is presented in the table below.
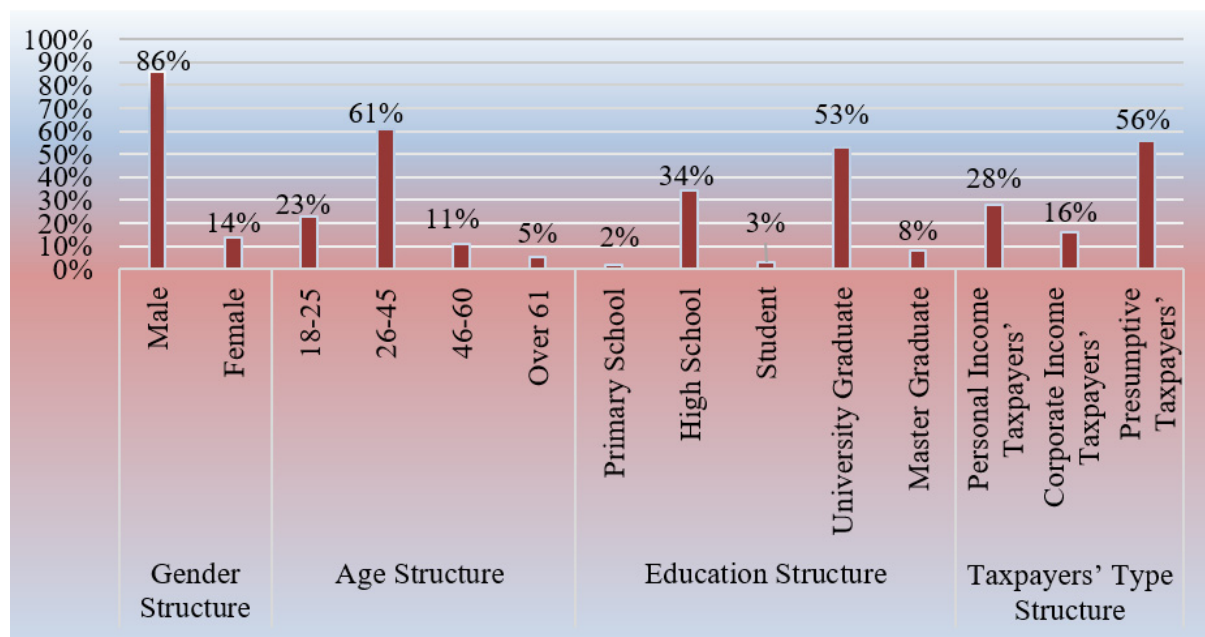

Figure 1. General Structure of Taxpayers'

Based on the general structure of the taxpayers' it is seen that through the survey we have been able to collect the respondents' data on the structure of their gender, age, education, type of taxpayers and their period duration as taxpayers'.

By gender structure it is seen that the vast majority of respondents are males over 86%.

By age structure it can be seen that the majority of respondents are aged 26-45 years old, over 61%.

By the structure of the education level it can be seen that the vast majority of respondents are university graduate about 53%.

By the taxpayers' type structure it can be seen that the majority of respondents are presumptive taxpayers' about 56%.

By the taxpayers' period duration structure it is seen that the vast majority of respondents are the taxpayers with duration of 6-16 years about 53%.

6. Survey Results and Discussion

Table 1 of this section of study presents the level of taxpayers' participated in survey regarding the required actions for a successful tax amnesty in the country. While in Table 2, the cross-table presentation shows the level of taxpayers' participated according to their type about the required actions for a successful tax amnesty in the country. Also in this part of the study, in order to find meaningful differences among taxpayers' involved in the survey hypotheses were tested using the applied techniques such as; T-Test (T-Test Independent Samples), One Way ANOVAs-Test and Turkeys-Test.

Table 1. Taxpayers' distribution regarding the required actions for a successful tax amnesty

Required Practices for Successful Tax Amnesty	Degrees					Mean		Standard Deviation
	5	4	3	2	1	Stat.	Stat. Error	Stat.
There must be a conviction that no other tax amnesty can be practiced	623	932	348	81	30	4.01	.020	.882
Facilitations provided by tax amnesty should encourage participation in amnesty	829	988	28	97	72	4.19	.021	.950
Tax amnesties should be introduced to the public sufficiently	392	595	283	478	266	3.18	.030	1.344
In order to benefit from tax amnesty, the amnesty period should be sufficient	1291	334	136	148	105	4.27	.026	1.183
The identity of beneficiaries from tax amnesty should be hidden	824	1116	24	38	12	4.34	.015	.659
Tax offices should be equipped technologically	597	783	180	329	125	3.69	.027	1.227
Tax audits should be tightened	367	495	369	497	286	3.08	.030	1.336
Tax penalties should be stiffened after the tax amnesty	363	386	203	695	367	2.84	.031	1.401
Tax amnesty should be implemented simultaneously with measures to strengthen the tax system	713	798	167	203	133	3.87	.027	1.191
Serious and strict sanctions should be applied after tax amnesty	593	629	179	296	317	3.44	.032	1.440

(5= very important, 4= important, 3= neither important nor unimportant, 2= less important, 1= not important)

Table 1, presents a summary of taxpayers' responses regarding their judgments about required actions for a successful tax amnesty. The taxpayer's distribution judgments regarding required actions for a successful tax amnesty can be summarized as follows;

The proposal that "The identity of beneficiaries from tax amnesty should be hidden" the taxpayers' by average response (4.34 mean) rated as "very important",

The proposition that "In order to benefit from tax amnesty, the amnesty period should be sufficient" by average response (4.27 mean) rated as "very important",

The opinion that "Facilitations provided by tax amnesty should encourage participation in amnesty" by average response (4.19 mean) rated as "very important",

The judgment that "There must be a conviction that no other tax amnesty can be practiced" by average response (4.01 mean) rated as "important",

The opinion that "Tax amnesty should be implemented simultaneously with measures to strengthen the tax system" by average response (3.87 mean) rated as "important",

The proposal that "Tax offices should be equipped technologically" by average response (3.69 mean) rated as "important",

The assessment that "Serious and strict sanctions should be applied after tax amnesty" by average response (3.44 mean) rated as "important",

The view that "Tax amnesties should be introduced to the public sufficiently" by average response (3.18 mean) rated as "neither important nor unimportant",

The opinion that "Tax audits should be tightened" by average response (3.08 mean) rated as "neither important nor unimportant",

The proposal that "Tax penalties should be stiffened after the tax amnesty" by average response (2.84 mean) rated as "neither important nor unimportant".

From the background of results it is seen that taxpayers' who participated in the survey consider that these requirements should be made for successful tax amnesty. They consider as very necessary that those who benefit from tax amnesty should be hidden and the time given to take advantage for tax amnesty should be long enough.

6.1 Taxpayers Distribution by Type Structure Regarding Required Actions for a Successful Tax Amnesty

Table 2, presents detailed evidence on the distribution of taxpayers' by their type structure regarding required actions for successful tax amnesties.

Table 2. Taxpayers' distribution by their type structure regarding required actions for a successful tax amnesty

Required Practices for Successful Tax Amnesty	Taxpayers' Type Structure	Degrees					Mean	
		5	4	3	2	1	Tot. Me.	Mean
There must be a conviction that no other tax amnesty couldn't be practiced in the future	Personal Income Taxpayers'	160 (28.4)	270 (47.9)	99 (17.6)	21 (3.7)	14 (2.5)	4.01	3.96
	Corporate Taxpayers'	115 (35.7)	134 (41.6)	63 (19.6)	7 (2.2)	3 (0.9)		4.09
	Presumptive Taxpayers'	348 (30.9)	528 (46.8)	186 (16.5)	53 (4.7)	13 (1.2)		4.02
Facilitations provided by tax amnesty should encourage participation in amnesty	Personal Income Taxpayers'	229 (40.6)	284 (50.4)	10 (1.8)	25 (4.4)	16 (2.8)	4.19	4.21
	Corporate Taxpayers'	133 (41.3)	156 (48.4)	8 (2.5)	15 (4.7)	10 (3.1)		4.20
	Presumptive Taxpayers'	467 (41.4)	548 (48.6)	10 (0.9)	57 (5.1)	46 (4.1)		4.18
Tax amnesties should be introduced to the public sufficiently	Personal Income Taxpayers'	107 (19.0)	174 (30.9)	64 (11.3)	145 (25.7)	74 (13.1)	3.18	3.17
	Corporate Taxpayers'	58 (18.0)	97 (30.1)	57 (17.7)	69 (21.4)	41 (12.7)		3.19
	Presumptive Taxpayers'	227 (20.1)	324 (28.7)	162 (14.4)	264 (23.4)	151 (13.4)		3.19
In order to benefit from tax amnesty, the amnesty period should be sufficient	Personal Income Taxpayers'	366 (64.9)	88 (15.6)	40 (7.1)	36 (6.4)	34 (6.0)	4.27	4.27
	Corporate Taxpayers'	200 (62.1)	62 (19.3)	21 (6.5)	20 (6.2)	19 (5.9)		4.25
	Presumptive Taxpayers'	725 (64.3)	184 (16.3)	75 (6.6)	92 (8.2)	52 (4.6)		4.27
The identity of beneficiaries from tax amnesty should be hidden	Personal Income Taxpayers'	226 (40.1)	320 (56.7)	5 (0.9)	7 (1.2)	6 (1.1)	4.34	4.34
	Corporate Taxpayers'	139 (43.2)	172 (53.4)	4 (1.2)	7 (2.2)	0		4.38
	Presumptive Taxpayers'	459 (40.7)	624 (55.3)	15 (1.3)	24 (2.1)	6 (0.5)		4.34
Tax offices should be equipped technologically	Personal Income Taxpayers'	184 (32.6)	219 (38.8)	49 (8.7)	78 (13.8)	34 (6.0)	3.69	3.78
	Corporate Taxpayers'	89 (27.6)	135 (41.9)	33 (10.2)	43 (13.4)	22 (6.8)		3.70
	Presumptive Taxpayers'	324 (28.7)	429 (38.0)	98 (8.7)	208 (18.4)	69 (6.1)		3.65
Tax audits should be tightened	Personal Income Taxpayers'	111 (19.7)	145 (25.7)	99 (17.6)	135 (23.9)	74 (13.1)	3.08	3.15
	Corporate Taxpayers'	62 (19.3)	83 (25.8)	54 (16.8)	90 (28.0)	33 (10.2)		3.16

	Presumptive Taxpayers'	194 (17.2)	267 (23.7)	216 (19.1)	272 (24.1)	179 (15.9)		3.02
Tax penalties should be stiffened after the tax amnesty	Personal Income Taxpayers'	101 (17.9)	90 (16.0)	60 (10.6)	205 (36.3)	108 (19.1)		2.77
	Corporate Taxpayers'	70 (21.7)	71 (22.0)	24 (7.5)	100 (31.1)	57 (17.7)	2.84	2.99
	Presumptive Taxpayers'	192 (17.0)	225 (19.9)	119 (10.5)	390 (34.6)	202 (17.9)		2.84
Tax amnesty should be implemented simultaneously with measures to strengthen the tax system	Personal Income Taxpayers'	201 (35.6)	233 (41.3)	36 (6.4)	53 (9.4)	41 (7.3)		3.89
	Corporate Taxpayers'	117 (36.3)	127 (39.4)	31 (9.6)	27 (8.4)	20 (6.2)	3.87	3.91
	Presumptive Taxpayers'	395 (35.0)	438 (38.8)	100 (8.9)	123 (10.9)	72 (6.4)		3.85
Serious and strict sanctions should be applied after tax amnesty	Personal Income Taxpayers'	172 (30.5)	168 (29.8)	42 (7.4)	91 (16.1)	91 (16.1)		3.42
	Corporate Taxpayers'	99 (30.7)	99 (30.7)	25 (7.8)	50 (15.5)	49 (15.2)	3.44	3.46
	Presumptive Taxpayers'	322 (28.5)	362 (32.1)	112 (9.9)	155 (13.7)	177 (15.7)		3.44

Table 2, presents a summary of taxpayers' responses by their type structure regarding required actions for successful tax amnesties. The taxpayer's judgments can be summarized as follows;

In the view for successful tax amnesty "There must be a conviction that no other tax amnesty can be practiced", Personal Income Taxpayers' with (3.96 mean), Corporate Taxpayers' with (4.09 mean) and Presumptive Taxpayers' with (4.02 mean) all of them as "important" practice have been responded. Based on the results, it can be concluded that most of the taxpayers' participating in the study consider this proposal as necessary for successful tax amnesty.

In the judgment for successful tax amnesty "Facilitations provided by tax amnesty should encourage participation in amnesty", Personal Income Taxpayers' with (4.21 mean), Corporate Taxpayers' with (4.20 mean) and Presumptive Taxpayers' with (4.18 mean) all of them as "important" practice have been responded. According to the results, it can be concluded that most of the taxpayers' by their type structure consider this proposal as necessary for successful tax amnesty.

In the opinion for successful tax amnesty "Tax amnesties should be introduced to the public sufficiently", Personal Income Taxpayers' with (3.17 mean), Corporate Taxpayers' with (3.19 mean) and Presumptive Taxpayers' with (3.19 mean) all of them as "neither important nor unimportant" practice have been responded. Based on results, it can be concluded that most of the taxpayers' participating in the study remained open undecided in this proposal for successful tax amnesty.

In the proposal for successful tax amnesty "In order to benefit from tax amnesty, the amnesty period should be sufficient", Personal Income Taxpayers' with (4.27 mean), Corporate Taxpayers' with (4.25 mean) and Presumptive Taxpayers' with (4.27 mean) all of them as "very important" practice have been responded. According to the results, it can be concluded that most of the taxpayers' by their type structure consider this proposal as indispensable for successful tax amnesty.

In the judgment for successful tax amnesty "The identity of beneficiaries from tax amnesty should be hidden", Personal Income Taxpayers' with (4.34 mean), Corporate Taxpayers' with (4.38 mean) and Presumptive Taxpayers' with (4.34 mean) all of them as "very important" practice have been responded. The results show that, it can be concluded that most of the taxpayers' by their type structure consider this proposal of the utmost importance for successful tax amnesty.

In the view for successful tax amnesty "Tax offices should be equipped technologically", Personal Income Taxpayers' with (3.78 mean), Corporate Taxpayers' with (3.70 mean) and Presumptive Taxpayers' with (3.60 mean) all of them as "very important" practice have been responded. According to the results, it can be concluded that most of the taxpayers' by their type structure consider this proposal very significant for successful tax amnesty.

In the judgment for successful tax amnesty "Tax audits should be tightened", Personal Income Taxpayers' with (3.15 mean), Corporate Taxpayers' with (3.16 mean) and Presumptive Taxpayers' with (3.02 mean) all of them as "Neither irrelevant nor relevant" practice have been responded. According to the results, it can be concluded that most of the taxpayers' participating in the research remained uncommitted in this proposal for successful tax amnesty.

In the proposal for successful tax amnesty "Tax penalties should be stiffened after the tax amnesty", Personal Income Taxpayers' with (2.77 mean), Corporate Taxpayers' with (2.99 mean) and Presumptive Taxpayers' with (2.84 mean) all of them as "neither important nor unimportant" practice have been responded. The result shows that, it can be concluded that most of the taxpayers' participating in the research remained indecisive in this proposal for successful tax amnesty.

In the opinion for successful tax amnesty "Tax amnesty should be implemented simultaneously with measures to strengthen the tax system", Personal Income Taxpayers' with (3.89 mean), Corporate Taxpayers' with (3.91 mean) and Presumptive Taxpayers' with (3.85 mean) all of them as "important" practice have been responded. According to the results, it can be concluded that most of the taxpayers' by their type structure consider this proposal as important for successful tax amnesty.

In the judgment for successful tax amnesty "Serious and strict sanctions should be applied after tax amnesty", Personal Income Taxpayers' with (3.42 mean), Corporate Taxpayers' with (3.46 mean) and Presumptive Taxpayers' with (3.44 mean) all of them as "important" practice have been responded. Based on the results, it can be concluded that most of the taxpayers' participating in the research consider this proposal as significant for successful tax amnesty.

These results indicate that the majority of taxpayers' who take part in the survey agree that tax amnesty beneficiaries should be hidden after tax amnesty and also the length period of tax amnesty should be sufficiently for a successful tax amnesty.

6.2 Results of Hypothesis H1

Table 3, shows in detail the t-test (Independent-Samples T test) results of H1 Hypothesis, made for the purpose of testing the difference between taxpayers' who take part in the survey by their gender structure, regarding required actions for a successful tax amnesty;

- H1. It is a meaningful difference between taxpayers' who participate in this research by their gender, regarding required actions for a successful tax amnesty.

Table 3. T-test results testing the difference between taxpayers' who take part in the survey by their gender structure

Levene's	Variances						t-test			
Gender	N	Percentage	Mean	Std. Deviation	F	P	t	Sig.2 tailed	Mean Diffe.	Std. Deviat.
Male	1732	86%	36.9515	3.82397	.592	.442	.697	.486	.17136	.24598
Female	282	14%	36.7801	3.87177			.690	.490	.17136	.24820

The table 3, shows the results among the taxpayers' who take part in the survey by their gender structure, where by the male responders the average score is 36.95 and for female respondents the average score is 36.78. From the results we find that the rate of (F) is F = 0.592 and the rate of (P) is P = 0.442, whereas according to the results the rate of P> 0.05, our first hypothesis is refused. From the results it can be concluded that taxpayers by their gender have been unique about the required practices for a successful tax amnesty.

6.3 Results of Hypothesis H2

Table 4, shows in detail the variance One-Way ANOVAs results of H2 Hypothesis, made for the purpose of testing the difference between taxpayers' who take part in the survey by their age structure, regarding required actions for a successful tax amnesty;

- H2. There is a significant difference between taxpayers' who take part in this research by their age, regarding required actions for a successful tax amnesty.

Table 4. One way ANOVAs results testing the difference between taxpayers' who take part in the survey by their age

Age	N	Mean	Std. Deviation	Std. Error	95% Con. Interval		F	P
					Lower Border	Upper Border		
18-25	463	37.2073	3.73358	.17351	36.8664	37.5483		
26-45	1229	36.7323	3.82293	.10905	36.5184	36.9462		
46-60	221	36.4706	3.72404	.25051	35.9769	36.9643	13.219	.000
Up 61	101	39.0198	3.90123	.38819	38.2497	39.7900		
Total	2014	36.9275	3.83019	.08535	36.7601	37.0949		

The table 4, shows the results among the taxpayers' who take part in the survey by their age structure, where responders with the age 18-25 get the average score of 37.20, responders with the age 26-45 get the average score of 36.73, responders with the age 46-60 get the average score of 36.47 and responders up than 61 ages get the average score of 39.01. From the results we find that the rate of (F) is F = 13.219 and the rate of (P) is P = .000, whereas according to the results the rate of P< 0.05, and as result our second hypothesis is approved. From the results it can be concluded that taxpayers by their age have shown significant differences in their attitudes regarding the required practices for a successful tax amnesty. Finding detailed differences between these groups of respondents is done by Turkeys test.

Table 5. Tukey test results testing the difference between taxpayers' who take part in the survey by their age

(I) Age	(J) Age	Mean Differ. (I-J)	Standard Error	Sig.P	95% Con. Interval	
					Lower Border	Lower Border
18-25	26-45	.47504	.20698	.099	-.0572	1.0072
	46-60	.73676	.31034	.082	-.0612	1.5347
	Up 61	-1.81246*	.41686	.000	-2.8843	-.7406
26-45	18-25	-.47504	.20698	.099	-1.0072	.0572
	46-60	.26171	.27734	.781	-.4514	.9748
	Up 61	-2.28750*	.39291	.000	-3.2977	-1.2773
46-60	18-25	-.73676	.31034	.082	-1.5347	.0612
	26-45	-.26171	.27734	.781	-.9748	.4514
	Up 61	-2.54921*	.45590	.000	-3.7214	-1.3770
Up 61	18-25	1.81246*	.41686	.000	.7406	2.8843
	26-45	2.28750*	.39291	.000	1.2773	3.2977
	46-60	2.54921*	.45590	.000	1.3770	3.7214

Table 5 shows the results of the Turkeys test, according to results the meaningful difference regarding required actions for a successful tax amnesty is among respondents aged over 61 and respondents aged 18-25, the rate of (P) of these groups is P = .000, and there is also meaningful differences between the age group 26-45 and 46-60, where the rate of (P) of these groups is P = .000. From the results it can be concluded that taxpayers over the age of 61 have been more unique in terms of necessary practices for a successful tax amnesty.

6.4. Results of Hypothesis H3

Table 6, shows in detail the variance One-Way ANOVAs results of H3 Hypothesis, made for the purpose of testing the difference between taxpayers' who take part in the survey by their education structure, regarding required actions for a successful tax amnesty;

- H3. It is a significant difference between taxpayers' who participate in this research by their education, about required actions for a successful tax amnesty.

Table 6. One way ANOVAs results the difference between taxpayers' who take part in the survey by their education

Education	N	Mean	Std. Deviation	Std. Error	95% Con. Interval		F	P
					Lower Border	Upper Border		
Primary School	40	36.4250	3.94115	.62315	35.1646	37.6854		
High School	685	35.9036	3.89400	.14878	35.6115	36.1958		
Student	61	35.7377	3.82928	.49029	34.7570	36.7184	31.869	.000
University Graduate	1067	37.8051	3.54196	.10843	37.5923	38.0178		
Master Graduate	161	36.0435	3.98332	.31393	35.4235	36.6635		
Total	2014	36.9275	3.83019	.08535	36.7601	37.0949		

The table 6, shows the results among the taxpayers' who take part in the survey by their education structure, where responders with the primary school get the score of 36.42, responders with the high school get the score of 35.90, responders with the student status get the score of 35.73, responders with university graduation get the score of 37.80 and responders with master graduation get the score of 36.04. From the results we find that the rate of (F) is F = 31.869 and the rate of (P) is P = .000, whereas according to the results the rate of P< 0.05, and as result our third hypothesis is approved. From the results it can be concluded that taxpayers by their education level have shown significant differences in their judgments about required practices for a successful tax amnesty.   Finding detailed differences between these groups of respondents is done by Turkeys test.

Table 7. Turkeys test results the difference between taxpayers' who take part in the survey by their education

(I) Education	(J) Education	Mean Differ. (I-J)	Standard Error	Sig.P	95% Con. Interval	
					Lower Border	Upper Border
Primary School	High School	.52135	.60477	.911	-1.1298	2.1725
	Student	.68730	.75641	.894	-1.3779	2.7525
	University	-1.38006	.59876	.144	-3.0148	.2547
	Master	.38152	.65682	.978	-1.4118	2.1748
High School	Primary	-.52135	.60477	.911	-2.1725	1.1298
	Student	.16594	.49677	.997	-1.1904	1.5222
	University	-1.90141*	.18203	.000	-2.3984	-1.4044
	Master	-.13983	.32563	.993	-1.0289	.7492
Student	Primary	-.68730	.75641	.894	-2.7525	1.3779
	High School	-.16594	.49677	.997	-1.5222	1.1904
	University	-2.06736*	.48944	.000	-3.4037	-.7311
	Master	-.30577	.55897	.982	-1.8319	1.2204
University Graduate	Primary	1.38006	.59876	.144	-.2547	3.0148
	High School	1.90141*	.18203	.000	1.4044	2.3984
	High School	2.06736*	.48944	.000	.7311	3.4037
	Master	1.76158*	.31434	.000	.9034	2.6198
Master Graduate	Primary	-.38152	.65682	.978	-2.1748	1.4118
	High School	.13983	.32563	.993	-.7492	1.0289
	Student	.30577	.55897	.982	-1.2204	1.8319
	University	-1.76158*	.31434	.000	-2.6198	-.9034

Table 7, shows the results of the Turkeys test, where according to results the meaningful difference regarding required actions for a successful tax amnesty is among high school, university and master education respondents where the rate of (P) of these groups is P = .000. It can be concluded that taxpayers with primary school education have been more unique in terms of necessary practices for a successful tax amnesty.

6.5 Results of Hypothesis H4

Table 8, shows in detail the variance One-Way ANOVAs results of H4 Hypothesis, made for the purpose of testing the difference between taxpayers' who take part in the survey by their period duration structure, regarding required

actions for a successful tax amnesty;

- H4. There is a meaningful difference between taxpayers' who participate in this research by their duration as taxpayer about required actions for a successful tax amnesty.

Table 8. One way anova results the difference between taxpayers' who take part in the survey by their period duration

Period Duration	N	Mean	Std. Deviation	Std. Error	95% Con. Interval		F	P
					Lower Border	Upper Border		
Less (1) year	161	36.4410	3.70278	.29182	35.8647	37.0173		
1-5 years	644	36.8354	3.69787	.14572	36.5493	37.1215		
6-16 years	1068	37.0796	3.93197	.12032	36.8435	37.3157	1.652	.175
More 17 years	141	36.7518	3.75720	.31641	36.1262	37.3773		
Total	2014	36.9275	3.83019	.08535	36.7601	37.0949		

The table 8, shows the results among the taxpayers' who take part in the survey by their period duration structure, where for responders less than one year the average score is 36.44, responders 1-5 year the average score is 36.83, responders 6-16 year the average score is 37.07 and for responders more than 17 year the average score is 36.75. According to the results we find that the rate of (F) is F = 1.652 and the rate of (P) is P = 0.175, whereas according to the results the rate of P> 0.05, our fourth hypothesis is rejected. From the results it can be concluded that taxpayers by their duration as taxpayer have been unique regarding the required practices for a successful tax amnesty.

7. Conclusions

Tax amnesties are recognized as easily applied practices to create short-term quick revenues to meet budget deficits. The Republic of Kosovo has applied their application twice during the past 10 years. In Kosovo the popularity of tax amnesty seems to be high because of the impact to the taxpayers'. A tax amnesty can be considered successful if the collected tax revenues during the amnesty period constitute a significant revenue structure in relation to the total tax revenues collected within the fiscal year.

From the background of results, we can conclude five most necessary actions for a successful tax amnesty:

- The identity of tax amnesty beneficiaries should be hidden,
- Length period of tax amnesty should be sufficient,
- Tax amnesty practices should provide incentives to encourage amnesty participation,
- There must be a conviction that no other tax amnesty couldn't be practiced in the future,
- Tax amnesty should be implemented simultaneously with measures to strengthen the tax system.

Based on the average results of respondents' who take part in this research it is ascertained that:

- There was not meaningful statistical difference in their responses by their gender.
- There was statistical difference in their responses by their age, among respondents aged over 61 and respondents aged 18-25. It can be concluded that taxpayers' over the age of 61 have been more unique in terms of required practices for a successful tax amnesty.
- There was statistical difference in their responses by their education, among high school, university and master education respondents. It can be concluded that taxpayers' with primary school education have been more unique in terms of required practices for a successful tax amnesty.
- Considering the duration of being the taxpayer there was no meaningful statistical difference between taxpayer's responses.

The tax amnesty in Kosovo can be considered successful in three specific directions easily measurable;

- Firstly, tax amnesty can be considered successful because of the value of the collected tax revenues in Kosovo during the amnesty period, which constitutes a significant amount of revenue in relation to tax revenues within the fiscal year.

- Secondly, evidence has shown that most businesses which had previously evaded taxes are now regular taxpayers after the tax amnesty.

- Thirdly, the first indicators of the amnesty program in Kosovo were very encouraging for citizens and businesses as well. Amnesty, has been understood by them as a new opportunity to start from the beginning current activity without the burden of unpaid taxes. Their disposition and willingness was universal to contribute to a fair competition in the country.

8. Recommendations

Based on the research results, the recommendations for a successful tax amnesty are as follows:

- Tax amnesty is an opportunity and confidentiality of taxpayers' who benefit from the amnesty would increase the tax amnesty success.

- Time to take advantage of tax amnesty should be sufficient. In order taxpayers' to be informed about amnesty terms and tax evaders to reach the needed courage to take advantage of amnesty.

- Facilitating tax amnesty procedures should encourage participation in the amnesty. Offering various facilities in the payment of tax liabilities will affect the success of the amnesty.

- It should be clear that no other tax amnesties will be repeated in the future. The conviction that the tax amnesty will only be applied once and will not be repeated anymore can affect the success of tax amnesty.

- Tax amnesty should be carried out simultaneously with measures to strengthen the tax system. Raising the performance of the tax office after tax amnesty will increase the success of tax amnesties.

- Tax authorities must be equipped with new and necessary technology. Strengthening tax administration with information technology will increase the success of tax amnesties.

Serious and strict sanctions must be applied after the tax amnesty. If taxpayers' who benefit from tax amnesty find that nothing has changed after amnesty, they will see no reason to change their behavior. Therefore, the implementation of serious and strict sanctions after amnesty will increase the success of tax amnesty.

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