

Juridical Analysis of Non-Effective Taxpayer Determination Disputes: Study of Tax Court Ruling Number 009544.99/2020/Pp/M.Ib 2020 and The Ruling of The Supreme Court Number 4910/B/Pk/Pjk/2022

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Abstract. This study analyzes the resolution of disputes regarding the determination of non-effective taxpayers through a case study of the Tax Court Decision Number 009544.99/2020/PP/MIB of 2020 and the Supreme Court Decision Reg. Number 4910/B/PK/Pjk/2022 of 2022. Tax is a crucial source of state revenue, and uncertainty in the status of non-effective taxpayers can significantly impact the effectiveness of tax administration and state revenue. This research employs a normative legal approach, with an in-depth analysis of relevant legal documents, tax regulations, and the legal considerations taken by the judges. The findings indicate that the Supreme Court rejected the petition for judicial review submitted by the Directorate General of Taxes and upheld the Tax Court's decision that annulled the business turnover correction amounting to IDR 270,659,270,000, stating that Mrs Sri Roosmini is entitled to be designated as a non-effective taxpayer as she has met the stipulated requirements. The judges' considerations are based on justice and legal certainty, prioritizing substance over administrative formalities. This ruling underscores the importance of harmonizing tax obligations with taxpayers' rights while encouraging tax authorities to be more meticulous in evaluating non-effective taxpayer status applications, which is expected to enhance voluntary tax compliance. This study also offers recommendations for improving tax administration procedures in the future.

Keywords: Non-Effective Taxpayer, Tax Dispute, Tax Court, Supreme Court, Legal Certainty, Tax Administration.

1. INTRODUCTION

The nation-building process involves continuous activities to improve society's standard of living. The government relies on active community participation through tax obligations to fund these large-scale development activities. Thus, taxes are an essential instrument in realizing shared ideals.

Taxes are a significant source of the country's primary income. The country's tax dependence is much greater than in the natural resource sector, including oil and gas. Therefore, success in managing tax revenues is the primary key to maintaining national economic stability. According to Mardiasmo, taxes are the obligation of every citizen to contribute funds to the state treasury based on applicable laws and regulations. These funds are collected by force without specific direct compensation and are used to finance various public interests.

Taxes play a crucial role in state funding. Tax funds finance various public projects, such as infrastructure development, education, and other public facilities that benefit the wider community. Taxes are the primary source of government income for carrying out government

tasks. As an integral component of the legal system, tax law plays a vital role in optimizing state revenues and encouraging economic growth and social welfare.

Article 23A of the 1945 Constitution mandates that tax imposition be fair and not give rise to legal doubts. Violations of tax provisions can harm taxpayers and lead to tax disputes. According to Law Number 14 of 2002, tax disputes are legal disputes in the field of taxation that can be resolved through the tax court.

The tax collection process has transformed along with the dynamics of society and the country. One of the critical milestones in tax reform is the shift from determining taxes by fiscal authority to a mechanism for taxpayer self-determination. Even so, the trust placed in taxpayers still requires strict supervision to ensure compliance with tax regulations.

A Tax Assessment Letter (SKP) showing underpayment, overpayment, or even zero tax payment is a legal product that taxpayers can sue in tax court in accordance with Tax Court Law Number 14 of 2002. This lawsuit can be filed if the SKP is considered to not meet the applicable requirements or if the decision to reduce or eliminate tax sanctions issued by the Directorate General of Taxes is deemed inappropriate.

When taxpayers feel disadvantaged by tax collection actions or tax decisions that are considered unfair, they have the right to file an objection through legal channels. To prevent protracted disputes, the tax authority must ensure that every decision and action is made according to applicable regulations. One form of legal protection that taxpayers can use is by filing a lawsuit. This legal action is generally taken when taxpayers feel that their rights have been violated, for example, in cases of confiscation or auction of property. This aligns with Suharsono's opinion that a lawsuit is a last resort to resolve legal problems.

Legal subjects obliged to carry out tax obligations based on objective and subjective criteria in tax regulations are called taxpayers. Simply put, the taxpayer is the party responsible for paying taxes. The unique identity attached to each taxpayer is NPWP. This number is an identification that binds a person to fulfil their tax obligations. Failure to carry out this obligation may result in sanctions by applicable statutory provisions.

Tax provisions require every individual or business entity with an NPWP to comply with taxes. However, special conditions exempt some taxpayers from total tax obligations, namely those categorized as 'non-effective taxpayers'. The principle of justice is the primary basis for implementing this exception.

Taxpayers no longer actively carrying out tax obligations can be categorized as non-active taxpayers. The tax office gives this status after a thorough evaluation, considering

several factors. One of the main factors is the drastic reduction in taxpayers' income to below the minimum limit subject to tax.

One of the main obstacles in determining a taxpayer as non-effective is tax officials' doubts regarding the correctness of the taxpayer's income status, which is below the taxable limit. Before this status is granted, taxpayers must submit various supporting evidence, such as income certificates issued by the local government, to convince tax officials.

The dispute regarding ineffective taxpayer status once involved Mrs Sri Roosmini and the Kebayoran Lama Pratama Tax Service Office. Mrs. Lawsuit Roosmini's rejection of the application for non-effective status has been decided by the Tax Court Number PUT 1009544.99/2020/PP/M. The Supreme Court strengthened IB of 2021 through Number PPMA-7213T/PAN/2022. The core problem, in this case, was the rejection of the application due to the application letter not being signed directly by Mrs Roosmini.

Therefore, researchers will analyze the Settlement of Dispute Cases regarding the Determination of Non-Effective Taxpayers Based on Tax Court Decision Number 009544.99/2020/PP/MIB of 2020 Supreme Court Decision Reg. Number: 4910/B/PK/Pjk/2022 of 2022. Researchers will also analyze the considerations underlying the panel of judges in giving decisions related to the Dispute on Determination of Non-Effective Taxpayers Based on Tax Court Decision Number 009544.99/2020/PP/M—IB of 2020 Supreme Court Decision Reg. Number: 4910/B/PK/Pjk/2022 of 2022.

2. RESEARCH METHODS

The methodology used in this legal research is a normative juridical approach. This research analyses relevant legal documents, especially the Tax Court Decision Number 009544.99/2020/PP/M.IB of 2020 and the Supreme Court Decision Reg. Number 4910/B/PK/Pjk/2022 of 2022. This normative juridical approach examines the legal norms and principles that form the basis of the decision by interpreting the statutory regulations and legal documents relating to the decision's non-effective taxpayer status.

Case Background

The dispute over determining ineffective taxpayers involving Mrs Sri Roosmini and KPP Pratama Kebayoran Lama, South Jakarta, is an essential example of the dynamics of tax law in Indonesia. The chronology of this case began when Mrs Sri Roosmini submitted a request to be declared a non-effective taxpayer. However, the application was rejected by KPP Pratama Kebayoran Lama, South Jakarta, because Mrs Sri Roosmini had not submitted the Annual

Income Tax Return 25 and the required Application Letter. This refusal began a tax dispute, which ended in a judicial process.

The background of this case reflects the complexity of implementing non-effective taxpayer provisions. Mrs Sri Roosmini, as a taxpayer, feels she has fulfilled the requirements needed to be designated as an ineffective taxpayer. On the other hand, the tax authority, in this case, the KPP Pratama Kebayoran Lama, South Jakarta, has a different interpretation regarding fulfilling these requirements. This difference in views became the core of the dispute, which was then brought to the legal realm.

This dispute resolution process goes through several judicial stages. First, this case was submitted to the Tax Court, which issued Decision No. 009544.99/2020/PP/M.IB. In this decision, the Tax Court granted the taxpayer's appeal in full and cancelled the business turnover correction amounting to Rp. 270,659,270.00. This decision shows that the Tax Court views the arguments and evidence presented by Mrs Sri Roosmini as stronger than the reasons for rejection submitted by KPP Pratama Kebayoran Lama, South Jakarta.

However, the legal process does not stop there. The Directorate General of Taxes then submitted a review to the Supreme Court, which resulted in Supreme Court Decision No. 4910/B/PK/Pjk/2022. In this decision, the Supreme Court rejected the Directorate General of Taxes' request for review. The Supreme Court considers that the Tax Court's legal considerations and decisions are appropriate and correct and in accordance with the provisions of the applicable laws and regulations.

This case highlights the importance of clarity in applying non-effective taxpayer provisions and the need to harmonise interpretation between taxpayers and tax authorities. In addition, the judicial process that has been carried out shows that the tax law system in Indonesia provides opportunities for taxpayers to seek justice through available legal channels. The Supreme Court's final decision in this case provides legal certainty for Mrs Sri Roosmini and sets an important precedent for handling similar cases.

Analysis Of Tax Court Decision Number 009544.99/2020/Pp/M.Ib 2020

Analysis of Tax Court Decision Number 009544.99/2020/PP/M.IB of 2020 provides important insights regarding handling cases of ineffective taxpayers in the Indonesian tax system. This case involves a dispute between taxpayers and the Directorate General of Taxes (DJP) regarding non-effective status and the obligation to report Annual SPT.

Tax Court Decision Number 009544.99/2020/PP/M.IB of 2020, which the Supreme Court Decision Reg confirmed. Number 4910/B/PK/PJK/2022, dated 21 October 2022, is a tax

dispute case related to the rejection of the determination of an ineffective taxpayer. This case involves Mrs. Sri Roosmini, a taxpayer who filed a lawsuit against the South Jakarta Pratama Kebayoran Lama Tax Service Office (KPP)'s rejection of her request to be declared a non-effective taxpayer.

The facts revealed in the trial show that Mrs Sri Roosmini applied to be designated as a non-effective taxpayer to KPP Pratama Kebayoran Lama, South Jakarta. However, the application was rejected because Mrs. Sri Roosmini had not submitted the Annual Income Tax Return 25, and the Application Letter was not signed personally. Mrs Sri Roosmini later challenged this refusal in the Tax Court.

The panel of judges was good at this level. Neither the *judex faction* nor *the judge of law* believes that the rejection made by KPP Pratama Kebayoran Lama, South Jakarta, is inappropriate. The judge considered that Mrs Sri Roosmini had fulfilled the formal and informal requirements to be designated as an ineffective taxpayer. This consideration is based on the theory of justice and legal certainty in tax law, where taxpayers who have fulfilled the requirements should receive their rights by the applicable provisions.

The panel of judges, in their decision, referred to several relevant legal bases. First, they refer to Article 32, paragraph (1) letter a of the KUP Law, which confirms that taxpayers have the right to receive excess tax payments and are free from administrative sanctions if the 5-year period has exceeded. Second, the judge considered the Circular Letter of the Director General of Taxes Number SE-89/PJ/2009, which regulates procedures for handling ineffective taxpayers.

This decision significantly impacts non-effective taxpayers and the tax system in general. First, it emphasizes that the determination of non-effective taxpayer status must be based on the fulfilment of specified conditions, not on unilateral considerations from the tax authority. This is in line with the principle *self-assessment system* in Indonesian taxation, where taxpayers are entrusted with calculating, reporting, and paying their own taxes.

Second, this decision provides legal protection for taxpayers who meet the requirements to be designated as non-effective taxpayers. This reflects the application of legal protection theory in the context of taxation, where the state must protect taxpayers' rights as regulated in law.

Third, this decision can encourage tax authorities to be more careful in processing applications to determine non-effective taxpayers. According to the efficiency theory in public administration, this can increase the efficiency of tax administration and reduce the potential for future tax disputes.

A further implication of this decision is the need to evaluate and improve procedures for determining non-effective taxpayers by the Directorate General of Taxes. This could include simplifying requirements, increasing process transparency, and strengthening internal monitoring mechanisms to ensure applicable regulations and principles make decisions good *governance* in tax administration.

Analysis Of Supreme Court Decision Number 4910/B/Pk/Pjk/2022 Year 2022

The considerations of the Panel of Judges in Supreme Court Decision Number 4910/B/PK/Pjk/2022 of 2022 show an in-depth analysis of cases of ineffective taxpayer refusal. The panel of judges considered KPP Pratama Kebayoran Lama, South Jakarta's rejection of determining Mrs Sri Roosmini as an ineffective taxpayer inappropriate. This is because Mrs Sri Roosmini has fulfilled the requirements necessary to be designated as a non-effective taxpayer.

In its considerations, the panel of judges referred to the Regulation of the Director General of Taxes Number PER-20/PJ/2013 concerning Procedures for Registration and Granting Taxpayer Identification Numbers, Business Reporting and Confirmation of Taxable Entrepreneurs, Deletion of Taxpayer Identification Numbers and Revocation of Confirmation of Taxable Entrepreneurs, as well as Changes in Taxpayer Data and Transfers. Based on these regulations, the judge considered that the reasons for rejection submitted by the KPP were not by existing provisions.

The judges also considered that the refusal was contrary to the principles of justice and legal certainty in taxation. The judge thinks that taxpayers who have fulfilled the requirements should be given the right to be designated as non-effective taxpayers without unfounded procedural obstacles.

In assessing the arguments and legal basis used, the panel of judges noticed that Mrs Sri Roosmini had filed a lawsuit through the judicial institution in the field of taxation, namely the tax court. This shows that the taxpayer has followed the applicable legal procedures in resolving tax disputes. The judges also considered that KPP Pratama Kebayoran Lama, South Jakarta, thought Mrs Sri Roosmini had not submitted her Annual Income Tax Return 25 and Application Letter. However, this argument is not strong enough to reject the determination of a non-effective taxpayer.

Analysis of the decision's fairness and conformity with the principles of tax law shows that the panel of judges has considered aspects of justice for taxpayers. The decision upholding Mrs Sri Roosmini's determination as a non-effective taxpayer reflects the principle of justice

in tax law, where taxpayers who meet certain conditions have the right to be designated as non-effective. This is also the principle of legal certainty, where taxpayers who have fulfilled the requirements should receive their rights by applicable regulations.

This Supreme Court decision also shows consistency with previous tax court decisions, strengthening the legal considerations' validity. This reflects the principle of consistency in applying tax law, which is essential to maintaining public confidence in the tax system. Thus, this decision not only provides justice for Mrs Sri Roosmini as a taxpayer but also strengthens the integrity of the tax justice system in Indonesia.

Legal Considerations Used By The Panel Of Tax Court Judges

In deciding the dispute over an ineffective taxpayer between Mrs Sri Roosmini and KPP Pratama Kebayoran Lama, South Jakarta, the Tax Court Panel of Judges considered several comprehensive and in-depth legal aspects. The primary basis for this decision is Article 76 and Article 78 of the Tax Court Law, which provides a legal framework for the Tax Court to evaluate and decide tax disputes based on evidence submitted by both parties.

The Panel of Judges considers the taxpayer's fulfilment of formal and material requirements as the primary consideration. They considered that Mrs Sri Roosmini had fulfilled the requirements to be designated as a non-effective taxpayer, even though KPP Pratama pointed out several administrative deficiencies. In this case, the Panel of Judges referred to the Director General of Taxes Regulation, which regulates the procedures for determining non-effective taxpayers.

In analyzing this case, the Panel of Judges prioritized the principles of material truth and principles of substance over form. This approach allows the Panel of Judges to see the substance of the problem behind administrative formalities so that it can produce fairer decisions by the spirit of tax law. The Panel of Judges also considered the rule of not being bothered twice, emphasizing that tax administration actions must be based on applicable laws and regulations. Furthermore, the Panel of Judges considered general principles in tax law, such as justice and legal certainty. They considered that the South Jakarta Kebayoran Lama KPP Pratama's rejection of Mrs Sri Roosmini's determination as a non-effective taxpayer was not in line with these principles, considering that the taxpayer had fulfilled the requirements set by law.

In its considerations, the Panel of Judges referred to the Law on General Provisions and Tax Procedures and the Value Added Tax Law as the legal basis. Applying this law involves taking into account the specific context of the case and interpreting tax law principles. The

Panel of Judges also pays attention to jurisprudence or previous decisions relevant to this case to maintain consistency in applying tax law. The Panel of Judges also considered procedural aspects in submitting a request to determine an ineffective taxpayer. They considered that Mrs Sri Roosmini had followed the correct procedures in submitting her application, including submitting an appeal to the Tax Court.

The approach used by the Panel of Judges in this case shows an attempt to carry out a progressive interpretation of the law but still within the corridors of applicable regulations. By considering various legal and factual aspects comprehensively, the Panel of Judges made a decision that meets formal legal aspects and reflects substantive justice in applying tax law. Based on these considerations, the Tax Court Panel of Judges finally decided to grant all of the taxpayer's appeals and cancel the business circulation corrections made by KPP Pratama Kebayoran Lama, South Jakarta. This decision reflects the careful and balanced application of the law, taking into account not only the formal aspects of tax law but also the principles of justice and legal certainty, which are the foundation of the tax system in Indonesia. This decision can also be seen as an effort to strengthen legal certainty in tax administration by providing clear guidance regarding the interpretation and application of the provisions for non-effective taxpayers. This, in turn, can contribute to increasing tax compliance and public trust in the Indonesian tax system.

Supreme Court Considerations

In deciding the dispute over determining non-effective taxpayers between Mrs Sri Roosmini and KPP Pratama Kebayoran Lama, South Jakarta, the Supreme Court gave comprehensive and in-depth considerations. First, the Supreme Court considered that the reasons put forward by the Directorate General of Taxes in the request for reconsideration could not be justified. The Supreme Court thinks that the legal considerations and decision of the Tax Court, which granted all of the taxpayer's appeals, were appropriate and correct.

Furthermore, the Supreme Court considers the Tax Court's decision to cancel the correction of business circulation amounting to Rp. 270,659,270.00 is by the provisions of the applicable laws and regulations, particularly Article 76 and Article 78 of the Tax Court Law. The Supreme Court also confirmed the Tax Court's consideration that the South Jakarta Kebayoran Lama KPP Pratama's rejection of Mrs Sri Roosmini's determination as a non-effective taxpayer was inappropriate because the taxpayer had fulfilled the requirements.

In its considerations, the Supreme Court prioritised the principles of material truth and principles of substance over form. This approach allows the Supreme Court to see the substance

of the problem behind administrative formalities to produce fairer decisions by the spirit of tax law. The Supreme Court also considered the principle do not be bothered twice rule, emphasising that tax administration actions must be based on applicable laws and regulations.

The Supreme Court also considers procedural aspects in determining non-effective taxpayers. They considered that Mrs Sri Roosmini had followed the correct procedures in submitting her application, including in submitting an appeal to the Tax Court. These considerations show that the Supreme Court pays attention to substantive and formal aspects of the application submission process.

After considering various legal and factual aspects comprehensively, the Supreme Court finally rejected the Directorate General of Taxes' request for review. This decision reflects the Supreme Court's efforts to uphold justice and legal certainty in the tax system in Indonesia while providing legal protection for taxpayers who have fulfilled the requirements set by law.

The Effect Of The Decision On Tax Administration Practices

The Supreme Court's decision in the Mrs Sri Roosmini case against KPP Pratama Kebayoran Lama, South Jakarta, has significant implications for tax administration practices, especially in determining future ineffective taxpayers. First, this decision emphasizes the importance of fulfilling substantive requirements above administrative formalities in determining non-effective taxpayer status. This will encourage tax authorities to be more careful in evaluating requests for the determination of non-effective taxpayers, taking into account not only administrative aspects but also the actual conditions of taxpayers.

Second, this decision strengthens the principles of justice and legal certainty in tax administration. It is hoped that the tax authorities will be more careful in rejecting requests for the determination of non-effective taxpayers and ensure that each decision is based on comprehensive considerations and by applicable laws and regulations. This can increase taxpayers' confidence in the tax system and encourage voluntary compliance.

Third, this decision can encourage improvements in the tax authority's internal procedures and guidelines for determining non-effective taxpayers. It is hoped that more precise and detailed regulations regarding the criteria and process for determining non-effective taxpayers will be revised or refined, thereby reducing the potential for disputes in the future.

Fourth, this decision will probably increase the requests for ineffective taxpayer determination because taxpayers feel more confident that the justice system will protect their rights. This can impact the workload of tax authorities in managing and processing these applications.

Fifth, this decision can encourage tax authorities to improve inspection quality and verification in determining non-effective taxpayers. This will likely involve increasing the capacity of human resources and information systems to support more accurate and efficient decision-making processes.

Finally, this decision can be an important precedent in resolving similar tax disputes in the future, guiding tax court judges and the Supreme Court in deciding cases involving the determination of non-effective taxpayers. Overall, the implications of this decision are expected to improve the quality of tax administration in Indonesia, strengthen legal certainty, and ultimately increase tax compliance in general.

Possible Legal And Policy Impacts Of This Decision

The Supreme Court's decision to determine an ineffective taxpayer between Mrs Sri Roosmini and KPP Pratama Kebayoran Lama, South Jakarta, has the potential to have significant legal and policy impacts. First, this decision can become a vital jurisprudence used as a reference in handling similar cases. This will provide greater legal certainty for taxpayers who apply for a determination as non-effective taxpayers.

Second, this decision may encourage the government, especially the Directorate General of Taxes, to revise or improve regulations for determining non-effective taxpayers. The revision could include a more detailed explanation of the criteria and procedures for determining non-effective taxpayers and a more efficient dispute resolution mechanism.

Third, this decision can influence taxpayer database management policies. Tax authorities may develop more sophisticated and integrated systems to monitor taxpayers' status and activities so that they can more accurately identify taxpayers who have the potential to be designated as non-effective.

Fourth, this decision can encourage increased transparency and accountability in the tax administration process. This may be reflected in the publication of clearer guidelines regarding the process of determining non-effective taxpayers and improved internal monitoring mechanisms within the Directorate General of Taxes.

Fifth, this decision can influence the Directorate General of Taxes' litigation strategy in dealing with tax disputes in the future. Tax authorities may be more selective in choosing which cases to bring to court, considering the strength of the evidence and legal arguments more carefully.

Finally, this decision can encourage the development of alternative dispute resolution outside of court in tax cases. This could include strengthening objection and

appeal mechanisms at the internal level of the Directorate General of Taxes and developing a more effective tax mediation system.

Overall, this decision's legal and policy impact is expected to improve the quality of tax administration, strengthen the protection of taxpayers' rights, and ultimately increase voluntary tax compliance in Indonesia.

3. CONCLUSION

Dispute regarding the determination of a non-effective taxpayer between Mrs Sri Roosmini and KPP Pratama Kebayoran Lama, South Jakarta, showed that the decisions of the Tax Court and Supreme Court emphasize the importance of justice and legal certainty in determining non-effective taxpayer status. This decision rejects the review the Directorate General of Taxes proposed and strengthens the taxpayer's rights to be declared non-effective if they have fulfilled the requirements. This decision also encourages tax authorities to be more careful in processing taxpayer applications by paying attention to the substance of the case and not just administrative formalities. It underlines the importance of protecting taxpayers' rights in a fair and transparent tax system.

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