



Legal Review of the Application of Administrative Sanctions in Tax Regulations in Indonesia

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Article History Received : 2025-11-12 Revised: 2025-11-20 Published: 2025-12-30 Keywords: <i>Administrative sanctions; Tax Law; Taxpayer Compliance</i>	Administrative sanctions in tax law are an important instrument in disciplining taxpayers and maintaining tax administrative order in Indonesia. This article aims to analyze juridically the legal basis, form, and effectiveness of the application of administrative sanctions in the national tax system. With a normative juridical approach, this study examines the provisions of laws and regulations, especially the Law on General Provisions and Tax Procedures (UU KUP) and its latest amendments through the Law on Harmonization of Tax Regulations (UU HPP). The results of the study show that the implementation of administrative sanctions has contributed to increasing taxpayer compliance, but it has also raised debates in terms of fairness and proportionality. Therefore, it is necessary to reformulate the tax law enforcement approach to be more fair and responsive to the context of the violations that occur.

I. INTRODUCTION

Taxation is a fundamental instrument in the administration of the modern state, because it is the main source of state revenue that supports the financing of national development, the provision of public services, and the fulfillment of the state's constitutional obligations to the welfare of the people. In the Indonesian state financial system, taxes are not only understood as a financial obligation of citizens, but also as a manifestation of the active participation of the community in supporting the sustainability of government and development (Dewi et al., 2025). Therefore, the success of the tax system is largely determined by the level of compliance of taxpayers, both formal and material compliance.

To ensure compliance, the state through the tax authority is given broad authority, including the determination, collection, supervision, and enforcement of tax laws. This authority must be exercised within the framework of the state of law (*rechtstaat*), so that every tax administrative action must be based on the law, the principles of good governance, and the principles of justice (Maha & Harahap, 2023). It is in this context that tax sanctions occupy a strategic position as an instrument of tax law enforcement that aims to encourage compliance while maintaining the integrity of the tax system as a whole.

Tax sanctions are generally divided into two categories, namely administrative sanctions and criminal sanctions. Administrative sanctions are the most dominant form of law enforcement in tax practices, because they are imposed directly by the tax authorities without going through criminal justice mechanisms. This form of sanctions includes administrative fines, interest, and an increase in the amount of tax owed. Theoretically, administrative sanctions are intended as a means of corrective and preventive, not merely repressive, so that it is expected to be able to increase taxpayer awareness and compliance in a sustainable manner (Hani & Furqon, 2021).

In Indonesia, the regulation of administrative sanctions in taxation is normatively regulated in Law Number 6 of 1983 concerning General Provisions and Procedures of Taxation (UU KUP), which has undergone several changes in response to economic dynamics, the development of the tax administration system, and the demand for legal reform. The latest amendment through Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law) marks the state's efforts to strike a balance between tax law enforcement and increasing voluntary compliance. The HPP Law not only emphasizes the imposition of administrative sanctions, but also introduces various policies for relaxation and

reduction of sanctions under certain conditions (Fitry et al., 2025).

Nevertheless, the application of administrative sanctions in tax practice is not free from various juridical and practical problems. One of the main criticisms that often arises is the tendency to apply administrative sanctions automatically (automatic penalties) without considering the elements of error (*mens rea*), the subjective condition of taxpayers, and the principle of proportionality. In many cases, sanctions are imposed solely on the basis of administrative delays or inconsistencies, regardless of whether the violation was committed in bad faith, minor negligence, or even as a result of the complexity of the tax regulations themselves (Fitry et al., 2025).

This condition raises fundamental questions about the extent to which the application of administrative sanctions in Indonesian tax law has reflected the principles of justice, legal certainty, and utility. From the perspective of administrative law and tax law, administrative sanctions should not only be formally valid, but also substantively just. When sanctions are applied rigidly and mechanistically, there is a risk of injustice for taxpayers, which can ultimately reduce the level of public trust in tax authorities.

The problem of implementing administrative sanctions is increasingly complex in the midst of the digital transformation of the tax system, such as the implementation of the core tax system, electronic reporting, and the use of big data in tax supervision. On the one hand, digitalization increases the efficiency and accuracy of tax administration, but on the other hand, it also has the potential to increase the space for the application of automatic sanctions without adequate discretion for tax authorities to consider the concrete conditions of taxpayers (Purnamasari et al., 2025). This requires an in-depth legal study regarding the limits of the authority of the tax administration in imposing sanctions.

Based on this description, it is important to conduct a legal review of the regulation and application of administrative sanctions in tax regulations in Indonesia. This study aims not only to analyze the normative and systematic basis of administrative sanction arrangements, but also to evaluate their implementation in practice, as well as assess their effectiveness and fairness in encouraging taxpayer compliance. Thus, this research is expected to make a conceptual and practical contribution to the development of tax

laws that are more fair, proportionate, and responsive to the dynamics of society and the challenges of modern tax administration.

II. RESEARCH METHODS

This research is a normative legal research, which examines the positive legal norms that apply through a legislative approach and a conceptual approach (Rizkia & Fardiansyah, 2023). The legal materials used include primary legal materials (laws, implementing regulations, and court decisions) and secondary legal materials (literature, scientific journals, and expert opinions). The analysis was carried out qualitatively on the provisions in the KUP Law, the HPP Law, and other technical regulations that regulate administrative sanctions in taxation.

III. RESULTS AND DISCUSSION

Administrative sanctions in tax law are one of the important instruments in creating an orderly and law-abiding tax system (Putu & Sugiantari, 2021). The imposition of these sanctions is explicitly regulated in the Law on General Provisions and Tax Procedures (UU KUP) which was later updated through Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP). In this provision, the state through the Directorate General of Taxes (DGT) is given the authority to impose sanctions on taxpayers who do not fulfill their formal or material obligations. However, the urgency and juridical validity of administrative sanctions need to be analyzed not only from the formal legal aspect, but also from the point of view of substantive justice and functional effectiveness.

Conceptually, administrative sanctions are part of the state administrative legal regime. According to the theory of administrative law, administrative sanctions are unilateral legal actions by government organs against legal subjects (in this case taxpayers), which are carried out in the context of carrying out public duties and not through judicial institutions. It is this unilateral nature that makes the imposition of administrative sanctions in tax law often cause debate, especially when it is carried out without transparent procedures or without considering the defense of the taxpayer (Haryanti et al., 2022).

The KUP Law provides a legal basis for the imposition of several forms of administrative sanctions, including sanctions in the form of fines, interest, and increases. Fines are usually imposed for formal violations such as late filing of tax

returns, while interest is charged for late payment of taxes. Increases, on the other hand, apply in more serious cases, such as when there is a correction that leads to underpayment or incorrect reporting. For example, Article 13 paragraph (2) of the KUP Law stipulates that if the amount of tax payable based on the results of the audit is greater than the amount that has been paid by the taxpayer, then the shortfall is subject to an administrative sanction in the form of interest of 2% per month (Yoga Haqim Wiguna, 2018).

However, the approach to imposing administrative sanctions is often "mechanical", in the sense that sanctions are imposed based on a standard formula without considering the intention (*mens rea*), the level of error, or the concrete situation of the taxpayer (Hiariej, 2021). In this context, there has been criticism from academics and tax law practitioners that Indonesia's tax system still focuses on a formalistic approach and does not fully uphold the principle of proportionality. When sanctions are imposed rigidly on taxpayers who may make administrative errors due to ignorance or technical errors, it has the potential to hurt the sense of justice and trust in the tax system.

For example, in practice, there are cases where taxpayers are charged 2% interest per month for short-term tax payments for 24 months, even though the error is caused by an error in data input by their tax consultant. As a result, the interest burden that must be paid becomes very large and even exceeds the principal value of the tax. Cases like this raise a critical question: is the purpose of sanctions as a tool of law enforcement maintained, or does it create a disproportionate burden and hinder the spirit of voluntary compliance?

The Tax Court in several of its rulings has given a fairer reading to the imposition of administrative sanctions. In the decision Number Put-18687/PP/M.III/16/2019, for example, the Panel of Judges canceled the imposition of interest sanctions because no deliberate errors were found on the part of the taxpayer. This shows that in the tax law system, there is room for correction for unilateral administrative actions if the taxpayer feels unreasonably harmed.

Furthermore, the HPP Law provides an important update to the approach to the imposition of sanctions. This law provides flexibility in granting relief or elimination of administrative sanctions under certain conditions

as an incentive to improve compliance. One example is in the Voluntary Disclosure Program (PPS) which is regulated in Articles 5 to d. Article 11 of the HPP Law. In this program, taxpayers are given the opportunity to disclose unreported wealth at a lower rate and without being subject to certain administrative sanctions. This policy indicates that the function of sanctions is not solely repressive, but can also be directed for restorative and persuasive purposes (Qinayya et al., 2024).

However, the implementation of the administrative sanction relief policy must also be accompanied by clarity of criteria and accountability in its implementation. Without strong supervision and transparency, this policy has the potential to cause injustice to taxpayers who have complied and paid their obligations in an orderly manner. Therefore, the government must balance the state's fiscal interests and legal principles that guarantee the rights of taxpayers (Pulungan et al., 2025).

Within the framework of tax law theory, the principle of *ultimum remedium* is known, which states that criminal sanctions should be the last resort after administrative efforts are considered ineffective (Nasution & Calvin, 2025). In this context, administrative sanctions are positioned as a lighter and faster primary solution. However, if the imposition of administrative sanctions is considered unfair or too burdensome, then the tax law system must provide a path of correction through objections, appeals, and review. This mechanism is an important form of checks and balances to ensure legal protection for taxpayers while maintaining the authority of the tax authorities (Jenita, 2025).

In terms of compliance, administrative sanctions have been proven to have a considerable deterrent effect, especially in encouraging formal compliance such as timely reporting and tax payments according to the provisions. However, substantive compliance, namely awareness to pay taxes due to legal awareness and responsibility as a citizen, cannot be established solely through the threat of sanctions. An educational approach and continuous socialization are needed so that sanctions are truly part of the legal system that functions to shape behavior, not merely a tool of coercion (Qinayya et al., 2024).

Thus, a juridical analysis of administrative sanctions in tax law leads to one conclusion that although the regulation has been quite strong in

terms of legality, there is still a need for improvement in terms of implementation, proportionality, and correction mechanisms. A more contextual approach, based on fairness and transparency, will strengthen the legitimacy of the tax system and improve compliance on an ongoing basis.

Understanding is one of the steps in the process of legal discovery that provides a clear explanation of the legal text to explain the boundaries of norms in the context of certain events. The following are some of the methods of interpretation used to guarantee legal understanding: i) grammatical or linguistic (based on language, terms, or sounds); ii) teleological or sociological (based on current society and existing social relations); iii) logical and systematic (referring to the fact that each law is part of a broader legal system, interpretation is based on how it relates to other laws or provisions in the same law); iv) historical (based on an understanding of the past related legislation); v) similar (in the context of almost the same regulation); vi) advanced (related to regulations that do not yet have legal force); and vii) prohibitive (interpretation limited to linguistic aspects) or broad (understanding that goes beyond syntactic goals) (Scott, 2016).

In criminal law, understanding with a prohibitive approach is usually used. In the legislation, regulations and guidelines for prosecution are included in the framework of state administrative arrangements, so that legitimacy issues that arise regarding violations of the assessment and indictment guidelines are resolved through the mediation component of legislation (Rini, 2018). Although tax laws and rules are part of administrative law, they differ from other administrative regulations because the characteristics of tax laws give the state broad authority to collect taxes from taxpayers. The state has the right to identify taxpayers and demand that they fulfill their obligations.

Although the state has great powers, the idea of regulatory authority and guidelines and obligations provides an opportunity for citizens to sue for fees charged to them based on claims of error in the calculation of tax liabilities payable. If the problem cannot be resolved, it is referred to as a cost dispute and can be filed with the tax court. Law Number 14 of 2002 concerning the Tax Court stipulates in Article 1 Number 5 that: "against an appeal filed or submitted to the Financial Court." There are measures in place to enforce the

settlement in accordance with the Foreclosure Tax Collection Act. Other laws are considered no longer effective in enforcing tax prevention (Jenita, 2025).

The compromise component of the assessment shows how effective the legal framework is in resolving the debate over levies. In this case, the issue of the regulation of the levy organization is resolved by a managerial regulatory system that has public authority, and if the problem cannot be resolved, it can be submitted to the Tax Court. The existence of a Tax Court that is authorized to handle tax disputes aims to:

1. Prevent and control the possibility of abuse of skilled appraisers
2. Ensuring legal certainty for the community related to the amount of fees that must be paid
3. and Providing clear information to taxpayers regarding the taxes they must pay.

Taking into account that the determination of fees is the first step in the valuation competition, as well as the various cost violations associated with authorities and citizens, the risk of missubmission or infringement is rooted in the relationship between the two. Violating tax actions can be invisible or difficult to detect, and can have an impact on government revenue or lost revenue (Scott, 2016).

Therefore, the existence of a professional, fair, transparent, and independent legal process in the Tax Court serves as a center to identify signs of indications of fraud and other regulatory violations in the calculation and payment of taxes, while efforts to prevent irregularities need to be carried out. For citizens who obediently pay bills according to their obligations, the existence of a tax court can provide legal certainty about the amount of fees that must be paid. However, for those who may not meet those obligations, the court may offer legal recognition that can be used to reduce payments.

Citizens who do not comply with regulations and procedures regarding fees may face sanctions in the form of varied approvals, including general fines, depending on the degree of the violation committed. On the other hand, parties who abuse power will usually be sanctioned according to the rules of assessment even though extensive law enforcement also exists. Therefore, it is important to have sanctions for violations of tax regulations to encourage good compliance from all parties, both from taxpayers and tax officials.

The imposition of criminal (administrative) sanctions is the last step to deal with administrative violations. Thus, when there is a decision regarding taxation that is parallel in nature, it is prioritized and administrative completion becomes the first priority (Muhasan, 2017). In accordance with the nature of tax laws, tax regulations should not apply criminal provisions in a manner that ignores or cancels administrative provisions on the grounds of causing economic losses. Tax laws have a number of basic characteristics that distinguish them from other regulations. In this case, the state needs public funds and the public has a legal and ethical responsibility to pay taxes to the state. Therefore, all forms of litigation related to tax enforcement serve to encourage increased education to Taxpayers in fulfilling their obligations through the application of administrative regulations and sanctions to convince them. This approach aims to overcome taxpayers who do not pay taxes on the grounds of authoritarian government. The application of criminal sanctions can be the right step for taxpayers who neglect to fulfill their obligations, especially if the implementation of administrative regulations that provide administrative sanctions does not sufficiently encourage them to fulfill their tax obligations. Criminal sanctions are given based on the principle of subsidiarity. Explanation contained in Article 38 regarding enforcement

Administrative sanctions and criminal sanctions indicate that violations of tax obligations by Taxpayers may be subject to administrative sanctions related to tax expenditures related to fiscal actions. If the decree or tax notice is involved in a tax crime, then action will be taken. The demonstrations discussed in this article are clearly not violations of the rules, but rather violations of duty. In dealing with this criminal authorization, it is important to pay attention to the consistency of the sustainability of the citizens to the commitment of the duties in the regulations and guidelines that have been set. In this article, forgetfulness is understood as negligence or neglect of obligations that cause losses to state finances.

Legislators deliberately incorporate criminal sanctions into the tax administration as a means to encourage Taxpayers' compliance with their obligations, as well as to prevent Taxpayers from violating obligations, including liabilities arising from the application of administrative sanctions, which if violated will be prosecuted. The tax law

distinguishes criminal acts by Taxpayers and tax officials into two types: "misdemeanours" and "crimes". Actions that fall into the category of infringement are referred to as violations of the law, since the right to prohibit an exclusive act derives entirely from the law (Saputra, 2020). If the law does not prohibit an action, then the action is permissible as long as other norms do not provide for the prohibition of that action.

Violations are still criminal offenses, but they are included in the mild category with the risk of criminal sanctions. Violations of laws and regulations are included in the category

violations, namely:

1. Citizens who, due to their carelessness, do not submit incorrect or inadequate spending forms, thus causing the state to lose revenue. Actions related to violations of citizens' commitments, one of which is the accommodation of expenditure documents and reports and finally evaluation forms that can cause loss of state revenue. In accordance with Article 13 A of the Law, criminal action can be applied to new Taxpayers if they make a mistake for the first time and the Taxpayer is required to pay both the amount of unpaid tax debt and the administrative fine. An increase of 200% of the total unpaid tax will be determined through an underpaid tax determination letter.
2. Due to negligence, the officers did not carry out their responsibilities in protecting the confidentiality of information obtained about taxpayers. Article 34 regulates the protection of taxpayers' confidentiality in their work environment, especially regarding information provided to officials with secret access or employees who are required to comply with tax laws. With this confidentiality guarantee, taxpayers can freely provide tax information to tax authorities, so they feel safe and protected. This rule applies to civil servants, tax officers, and professionals in the field of taxation, who are not allowed to disclose taxpayer confidentiality in the context of taxation.
3. The disclosure of taxpayers' personal information is prohibited in order to maintain compliance with applicable regulations. Violation of article 41 (1) of the Law is considered a criminal act that requires a report, so if a taxpayer makes a

report for a breach of confidentiality, then the action can be subject to prosecution. The disclosure of this information is something that needs to be reported, which creates its own legal problems. This tax-related information refers to the interaction between the taxpayer and the authorities, where the tax authorities conduct an investigation of the taxpayer, while the taxpayer is in a suspicious position. Criminal actions in the context of this report cause losses to taxpayers. When taxpayers file a report against the party who leaked their tax data, this situation becomes unfavorable for them, especially regarding the tax issues they are facing. Therefore, it is important to think about how to provide formal protection to taxpayers who report such actions to the tax authorities who violate the confidentiality of taxpayer information that should be maintained.

Tax sanctions are a preventive tool so that taxpayers do not violate norms. The imposition of tax sanctions is enforced to create taxpayer compliance in carrying out their tax obligations. Sanctions in taxation consist of administrative sanctions which include sanctions in the form of fines, sanctions in the form of interest, sanctions in the form of increases, and criminal sanctions in taxation which include sanctions that are violations and criminal sanctions that are criminal in nature (Zulfikar et al., 2021).

A tax sanction is a guarantee that tax laws and regulations, also known as tax norms, will be followed/obeyed/complied with. Therefore, taxpayers are expected to comply with tax regulations. The fact that tax sanctions are still not able to make taxpayers comply with their tax obligations shows that taxpayers will fulfill their tax obligations if they believe that tax sanctions will be more detrimental to them. Therefore, researchers are very interested in researching these variables. Public dissatisfaction with public services is one of the causes of low compliance of taxpayers. Tax administration must be improved to improve public services. In addition, changes to the tax administration system are needed to improve the ability of the Directorate General of Taxes to monitor the implementation of applicable tax provisions (Innovative et al., 2024).

With a contemporary tax administration system, supported by professional and qualified human resources, and with a code of work ethics, it is expected to be accountable, responsive,

independent, and fair. In addition, it will support the Directorate General of Taxes' goal of providing technology-based services to facilitate the fulfillment of tax obligations. The contemporary tax administration system follows technological advances by providing e-System-based services such as e-SPT, e-Filing, e-Payment, and e-Registration, which is expected to improve the control mechanism.

To improve taxpayer compliance and tax revenue, the government is conducting organizational transformation and business process renewal at the Directorate General of Taxes. This is done based on the Regulation of the Minister of Finance No.91/PMK.03/2015 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes. In addition, the Directorate General of Taxes implements tax amnesty, which is regulated in the Regulation of the Minister of Finance No.260.2/PMK/2015 concerning the Organization and Work Procedures of Vertical Agencies of Directors.

Tax amnesty is a government tax policy that removes taxes that should be owed by paying a certain amount of ransom. The purpose of this policy is to increase tax revenue and provide opportunities for non-compliant taxpayers to become compliant taxpayers. To increase taxpayer compliance, Indonesia can consider implementing tax amnesty in various forms. To build voluntary compliance to pay taxes after tax amnesty, transparency is needed about how the tax budget is used and allocated fairly and on target. Tax amnesty has a positive impact on taxpayer compliance, proving the importance of tax amnesty (Jan 2023).

IV. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

The application of administrative sanctions in the Indonesian tax system is an integral part of law enforcement efforts that aim to create taxpayer compliance and maintain tax administrative order. The provisions in the KUP Law and the HPP Law provide a firm legal basis for the imposition of sanctions in the form of fines, interest, and increases. From a juridical perspective, administrative sanctions have clear and effective legal force in providing a deterrent effect to taxpayers, as well as encouraging the implementation of tax obligations formally and in a timely manner. However, in its implementation, approaches that tend to be mechanical and

automatic often ignore the concrete conditions of taxpayers, such as intentions, economic capabilities, and the level of error, which can actually create injustice.

Criticism of the application of administrative sanctions highlights the importance of proportionality and legal protection for taxpayers. Therefore, the national tax system needs to prioritize reforms that ensure transparency, flexibility, and access to legal correction mechanisms, such as objections and appeals. A more contextual and humanistic approach would make room for the tax law system to be not only repressive, but also educational and restorative. Thus, administrative sanctions are not only a tool of law enforcement, but also an instrument of fostering and forming public legal awareness in fulfilling their tax obligations voluntarily and sustainably.

B. Suggestions

It is necessary to reformulate the policy on the application of administrative sanctions in tax law to be more contextual, fair, and transparent. The government needs to strengthen correction mechanisms such as objections and appeals that can be effectively accessed by taxpayers. In addition, improving tax education and updating the information technology-based tax administration system will help build voluntary compliance and strengthen the legitimacy of the tax system in Indonesia.

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