

# *Legal Reconstruction of Tax-Sharing Funds in Indonesia: Towards the Progressive and Democratic Tax Function*

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**Abstract--***There is still a polemic related to tax-sharing funds (DBH), such as transparency and disbursement, which must be addressed immediately so as not to marginalize substantive justice and obscure the meaning of decentralization. Based on the normative method by using democratic theory, two conclusions are generated. First, Article 289 (2) Law no. 9 of 2015 is only fixated on reading regulations alone so that its implementation only has a given in the local government and will only often cause polemic in the future. Second, the reconstruction of tax DBH must involve active government participation (collaborative central and local), transparent, and accountable. It is hoped that the active participation of local governments, such as in exchange information, tax education, tax services, joint audits, and involvement in warning taxpayers who do not comply through the licensing authority owned by the Local Government. In facilitating coordination and transparency of tax DBH, it is proposed that in the future: 1) the harmonization of legal area between service office and regency or city government, and 2) the adequate tax education and training for competent officers of local government.*

**Keywords-** *tax revenue sharing; democracy; active participation; transparency; accountability*

## I. INTRODUCTION

Certain regional assessments that criticize the tax revenue sharing (DBH) channeled by the central government to the regions are a matter that must be addressed jointly by the central and regional governments considering that DBH has become polemic since the implementation of regional autonomy. [1]

Cholid Mahmud (2019) reveals that provinces and districts/cities do not know how much tax is actually obtained, even though taxes are public money, they cannot be hidden, so transparency is needed in building better taxes. [2] Apart from that, there are other DBH problems, such as not yet transparent about the amount of tax income (in this case DBH is Article 25 and Article 29 for domestic individual taxpayers and PPh Article 21) which are

actually obtained from provinces and regencies/municipalities that receive the distribution of tax proceeds, the local government objected to the amount of DBH which was deemed insufficient, and the delay in disbursement of the DBH. [1] Of course, the ongoing polemic must be resolved immediately considering the amendment to Article 18 paragraph (2) of the 1945 Constitution of the Republic of Indonesia (UUD 1945), the formulation of which is "Provincial, Regency and City Governments regulate and manage government affairs themselves according to the principles of autonomy and co-administration" and Article 1 number 20 Law no. 33 of 2004 concerning the Financial Balance between the Central Government and Regional Governments (Financial Balance Law) which the formula is "Profit Sharing Funds are funds sourced from the State Revenue and Expenditure Budget (APBN) which are allocated to regions based on percentage figures to fund regional needs in the context of implementing decentralization." referring to the understanding that regional governments have the right to actively participate in accountability for tax DBH to their communities, in accordance with the principle of autonomy which requires consistent implementation of decentralization in growing autonomous regions and regional autonomy.

The problems of the complexity of the tax DBH that still occur show that the relationship between the central government and regional governments has not reached a position that is proportional, fair, democratic and in accordance with the potential, conditions, and needs of the region. Of course, this problem is not in line with the tax function, which one of the four tax functions is the function of democracy, as Soemitro and Sugiharti (2004) and Ilyas and Burton (2008) have explained about the democracy function of tax. Soemitro and Sugiharti (2004) have emphasized that the fourth principle of Pancasila which reads "Population led by wisdom in deliberation and representation" "It has been translated into Article 23A of the 1945 Constitution

which reads *"Taxes and other levies of a coercive nature for state purposes are regulated by law"*, which means that taxes are money that comes from the people and is used to finance public interests/people's interests so that the people have the right to know how the tax is spent for the public interest. [3] Whereas, Ilyas and Burton (2008) argued that the function of democracy in taxes is the embodiment of a person's mutual cooperation system in the development of the nation, which by carrying out the tax obligations, that person is also entitled to get good service from the state. [4] Thus, the adequacy of the democratic function of taxes (which is related to the rights of every component of society that has carried out its tax obligations to obtain services and participate actively in overseeing the management of tax liability that has been paid) should justify the need for legal reconstruction in handling the problems and complexity of DBH tax, refers to the understanding that reconstruction is the efforts to rebuild existing rules so that they become more ideal to use. [5]

## II. PROBLEMS

The existing of criticism from certain regions regarding the DBH Tax, which has so far been absolutely managed by the central government (ministry of finance), has caused polemic and problems that potentially to always arise, such as the non-involvement of local governments in ensuring the correctness of the amount of tax (Article 25, Article 29, and Article 21 of Income Tax Law) which have been collected by the central tax authority in their regions. Considering the implementation of the principle of autonomy is a constitutional mandate that must be obeyed collectively, it is necessary and urgent to answer the two main problems. First, how to regulate the current tax DBH in Indonesia. Second, how to reconstruct the ideal DBH tax arrangement in Indonesia.

This study attempts to answer the existing problems by using the theory of democracy. The word democracy comes from Greek, which refers to rule was *kratos*, and *demos* was 'the people', so democracy is basically a necessary condition for good governance. [6] The idea of democracy, which was originally a government based on the people, has developed, wherein the eighteenth century philosophy of democracy concluded that the democratic method is *"institutional arrangement for arriving at political decisions which realizes the common good by making the people itself decide issues through the election of individuals who are to assemble in order to carry out its will"*. [7] The development of this understanding of democracy has many implications, including in terms of DBH

and taxes. Some of the thoughts of experts on democracy that are in line with the idea of reforming the tax DBH law are as stated by Weale and Habermas. Weale (1999) argues that *"in a democracy, important public decisions on questions of law and policy depend, directly or indirectly, upon public opinion formally expressed by citizens of the community, the vast bulk of whom have equal political rights"*. [8] Then in relating law, democracy, and individual freedom in a pluralistic society, Habermas emphasized that the creation of legal laws must refer to existing universal rights, which must be resolved through the fulfillment of participation and communication rights that guarantee equality and opportunity. the same in making public decisions. [9] This is confirmed by Fuady (2009) by stating that *"Everything must be done in a transparent manner so that there is a public space where people can find out, access, criticize, and even debate about public policies. Thus, public policies that emerge through the discourse then become the joint responsibility of all elements of society"*. [9]

Any effort to reconstruct the rules of the DBH tax based on strengthening democracy will increasingly rationalize decentralization as a means of implementing regional autonomy as Indonesia's territory is quite large and has a large population. So that the social order in Indonesia which is so plural and complex, Rahardjo initiated the need for wisdom and prudence in law to accept local realities and accommodate local differences into one Indonesia that is whole in its plurality. [10]

Although there are several definitions of decentralization, as Maddick (1963) put it as *the legal conferring of powers to discharge specified or residual functions upon formally constituted local authorities*, [11] and Rondinelli, Nellis and Cheema (1983) interpret it as *"the creation or strengthening -financially or legally- of sub national units of government, the activities of which are substantially outside the direct control of central government*, [12] However, decentralization in building participatory, transparent, and accountable tax DBH must be carried out dynamically, which refers to the process of distributing power or authority in making, deciding, and implementing policies outside the top of the state hierarchy or in all corners of the territory of a country. [13]

Then, in terms of efforts to reform the law of DBH taxes that are more ideal, collaborative decentralization which is characterized by progressive law is expected to create a diversity of policies and laws that are in accordance with the character of the community, where every decision making is carried out not only by the top elements of the state, but involves local governments which are basically, it must implement and be accountable for every policy that exists to the people in its territory. The existence of a progressive character of

the law indicates a rejection of any efforts to maintain the *status quo* which causes the marginalization of substantive justice, considering that the law must always be in the process of becoming, for something broader and greater, namely laws whose quality of perfection can be verified into the factors of justice, welfare, and concern for the people. [14]

### III. RESEARCH METHOD

This study uses a doctrinal method, where the existing background will lead this study to be able to answer problem-identification and at the same time to get suggestions in overcoming existing problems. [15] Furthermore, Saptomo (2009) explained that doctrinal research usually consists of legal concepts (both concepts from statutes, documented cases, administrative rules, and the like) which almost all activities take place in the library. [16]

This prescriptive study uses secondary data consisting of binding legal materials (primary legal materials), legal materials that can explain existing primary legal materials (secondary legal materials), and legal materials that can provide guidance and explanation. related to primary legal materials and secondary legal materials in this study (tertiary legal materials). [16] As for the binding legal materials, they must adhere to the type and hierarchy of laws and regulations in force in Indonesia, as referred to in Article 7 of Law No. 12 of 2011 concerning the Formation of Legislative Regulations, namely the order from the highest to the lowest includes the 1945 Constitution, the Decrees of the People's Consultative Assembly, Laws/Regulations in Lieu of Laws, Government Regulations, Presidential Regulations, Provincial Regulations, and Regency/City. Provisions and Types of Laws and Regulations that are recognized and have legal force as long as they are ordered by a higher level of legislation. [17] Furthermore, the relevant legal materials will be sorted, selected, and analyzed, and then concluded. [16]

### IV. DISCUSSION

#### I. Regulation of the Applicable Tax Sharing Funds in Indonesia

Initially, tax DBH sourced from the APBN consisted of Land and Building Tax (PBB), Fees for Acquisition of Land and Building Rights (BPHTB), Income Tax (PPH) Article 25, PPh Article 29 Domestic Individuals, and Article 21 Income Tax, as regulated in Article 11 paragraph (2) of the Financial Balance Law. In connection with the imposition of PBB and BPHTB currently being carried out by the Regency/City Government and the Central Government (in this case the Directorate General of Taxes/DGT), the Rural and Urban PBB

are a type of Regency/City Tax as regulated in Article 2 paragraph (2) j. UU no. 28 of 2009 concerning Regional Taxes and Regional Levies, while PBB includes tax objects for the plantation sector, forestry sector, mining sector, and other sectors (apart from tax objects for the plantation sector, forestry sector, and the mining sector which are not in the district/city area) is a type of central tax as regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 139/PMK.03/2014 dated 10 July 2014 concerning the Classification and Determination of the Sales Value of Tax Objects as the Basis for Imposing Land and Building Tax.

Furthermore, amendments to the provisions of the DBH tax in the context of implementing this decentralization can be seen in Article 289 paragraph (2) of Law no. 23 of 2014 concerning Regional Government (Regional Government Law) as amended by Law no. 9 of 2015 and Article 1 number 14 Regulation of the Minister of Finance (PMK) Number 48/PMK.07/2016 concerning Management of Transfers to Regions and Village Funds which confirms that tax DBH only consists of PBB, PPh Article 25, PPh Article 29 Individuals in State, and PPh Article 21. Regarding the details of DBH from PBB revenue are regulated in Article 12 paragraph (2) and paragraph (3) of the Financial Balance Law, as the percentage consists of 90% for the region, and 10% of the central government share which is based on the realization PBB revenue for the current fiscal year. Then, regarding DBH PPh Article 25, Income Tax Article 29 for Domestic Individuals, and Income Tax Article 21 is fully regulated in Article 13 of the Fiscal Balance Law whose full formula is:

*“(1) Profit-Sharing Funds from Income Tax Article 25 and Article 29 for Domestic Individual Taxpayers and Income Tax Article 21 as referred to in Article 11 paragraph (2) letter c which is the share of the Region is 20% (twenty percent). (2) The Profit Sharing Fund from the PPh revenue as referred to in paragraph (1) shall be divided between the provincial and district/city governments. (3) Profit-Sharing Funds from Income Tax Article 25 and Article 29 for Domestic Individual Taxpayers and Income Tax Article 21 as referred to in paragraph (1) shall be divided by a balance of 60% (sixty percent) for regencies/cities and 40% (four twenty percent) for the province. (4) Distribution of Profit-Sharing Funds as referred to in paragraph (3) shall be implemented on a quarterly basis.*

The distribution of DBH originating from taxes that are part of the region must be based on the realization of revenue for the current fiscal year (Article 23 of the Fiscal Balance Law) in which all

management and accountability must be carried out in accordance with statutory regulations in the field of State Finance and State Treasury as stated in Article 82 of the Financial Balance Law.

## II. Critical Review of Tax Democracy on Profit Sharing Funds sourced from taxes

It has been emphasized that the DBH distribution is based on the actual revenue for the current fiscal year. This affirmation should be in line with the spirit of decentralization principles, as Article 281 paragraph (2) letter (a) of the Regional Government Law has emphasized that the financial relationship between the central government and regional governments includes tax and non-tax revenue sharing between regions.

Of course, in the context of democracy, the calculation of the realization of PBB and income tax (PPH Article 25, PPh Article 29 Domestic Individuals, and Income Tax Article 21) should be considered as an important public decision which shows that the central government and regional governments have the same rights in the know the realization of PBB, Article 25 Income Tax, Article 29 Income Tax for Domestic Individuals, and the actual Income Tax Article 21. However, considering that the tax collection system in Indonesia adopts a self-assessment system, which is the obligation for all taxpayers who have fulfilled the subjective and objective requirements to register themselves at the tax office, the obligation to complete their own tax returns (SPT) correctly, completely, and is clear and signs and submits it to the tax office, and the obligation to pay or self-pay the payable tax by using a Tax Payment Letter (SSP) without depending on the existence of a tax assessment letter (SKP), [5] [18] then the actual tax payable will only be certain if it is legally binding (*inkracht*) and/or has met the expiration of the non-issuance of the SKP (if within five years after the time the tax is due or the end of the Tax Period, part of the Tax Year, or Tax Year is not issued SKP) and/or expiration of tax collection and/or expiration of prosecution of tax crime. [19] Thus, in order to test the compliance of taxpayers in fulfilling their tax obligations, it is necessary to conduct tax audits, where the authority to conduct tax audits has been carried out by the DGT as stipulated in Article 29 paragraph (1) of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as referred to has been amended several times, most recently by Law Number 16 of 2009 concerning Stipulation of Government Regulations in Lieu of Law Number 5 of 2008 concerning the Fourth Amendment of Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation into Law (UU KUP).

The existence of tax audits that have been carried out by the DGT has become a critical review when it is related to the examination of PBB, Income Tax

Article 25 and Income Tax Article 29 for Domestic Individuals, and Income Tax Article 21, which includes the spirit of decentralization which must create the common good. Even though there is an argument that collaboration and synergy between the central government and local governments in producing the realization of PBB revenue, PPh Article 25 and PPh Article 29 Domestic Individuals, and Article 21 PPh can be carried out through the implementation of Article 35A paragraph (1) of the KUP Law which regulates that every government agency, institution, association, and other parties, is obliged to provide data and information related to taxation to DGT. The follow-up to Article 35A paragraph (1) of the KUP Law can be implemented in collecting evidence for tax audits conducted by the DGT, namely: 1) Regulation of the Minister of Finance Number: 149/PMK.03/2011 concerning the National Tax Census which in its preamble states that in order to collect data on tax objects as referred to in the provisions of Article 9 paragraph (3) of the PBB Law and in order to expand the tax base, it is necessary to collect tax object-based data. 2) Law Number 9 of 2017 concerning Stipulation of Government Regulation in Lieu of Law Number 1 of 2017 concerning Access to Financial Information for Taxation Purposes Becomes a Law which in its preamble states that in carrying out national development it has the aim of welfare and prosperity of all Indonesian people equally and fairness, funding that comes from state revenue, especially from taxes, is needed so that in order to meet the need for tax revenue, it is necessary to provide broad access for tax authorities to receive and obtain financial information for tax purposes. [20] However, in the context of progressive democracy and law, the matter of "simply channeling tax DBH" without directly involving local governments in the process of achieving the realization of PBB and PPh (PPH Article 25, Income Tax Article 29 Domestic Individuals, and Income Tax Article 21) can marginalize justice for individual PPh taxpayers who are entitled to be welfare by their local government. In the context of democracy, the active participation of local governments in terms of realization (including inspection) of PBB, Income Tax Article 25 and Income Tax Article 29 for Domestic Individuals, and Income Tax Article 21 cannot be ignored in financial management in the context of decentralization, because it is in line with Article 66 paragraph. (1) The Fiscal Balance Law has stipulated that "Regional Finances are managed in an orderly manner, obeying statutory regulations, efficient, economical, effective, transparent, and accountable by taking into account justice, appropriateness and benefits for the community" and the existence of objects of the United Nations and The registration of taxpayers with PPh Article 25 and PPh Article 29 for Domestic Individuals and Income Tax Article 21 is directly located in the

regency or city area of the relevant local government. Whereas in a progressive legal context, regarding the given DBH tax still maintains the status quo in law, with respect to regional governments (both regional heads and members of regional people's representative councils) must carry out the mandate of their constituents (most of whom are Individual Income Taxpayers). Thus, the active participation, transparency, and accountability of the local government together with the DGT in producing the realization of the PBB DBH and PPh are legal efforts to fulfill the factors of justice, welfare, and concern for the people.

This must be realized by the central government (in this case the Ministry of Finance which oversees the DGT) because in decentralization there is regional autonomy which is the right, authority and obligation of the autonomous region to regulate and manage government affairs and the interests of local communities in the system of the Unitary State of the Republic of Indonesia. including the rights, powers, and obligations of autonomous regions to participate in a transparent and accountable manner in regulating and managing the existence of PBB objects and taxpayers of Income Tax Article 25 and Income Tax Article 29 Domestic Individuals and Income Tax Article 21 residing in their autonomous region.

### III. Reconstruction of the Revenue Sharing Funds from Taxes

Decentralization, as a manifestation of a good democracy, should have implications in the form of close collaboration and synergy between the central government and local governments in producing the realization of PBB revenue (except for Rural and Urban PBB), PPh Article 25 and Income Tax Article 29 Domestic Individuals, and PPh Article 21, which should be strengthened cannot be separated from government administration within the scope of the interests of the community in the regions.

The democratic function of tax and the progressive of law in reconstructing the law on tax-sharing funds justifies that taxpayers who are domiciled in a region through their regional government should have the right to obtain information on their tax duties as well as access to justice which has been created to protect parties whose access is limited, [21] which if not properly handled will cause polemic between the limiting authority and those who really want to participate actively because they have carried out their tax duties. One of the efforts to avoid a prolonged polemic in terms of DBH originating from taxes, and as a means of guiding the implementation of tax collection predictively and also in order to narrow the illegal tax lobbies space that can harm tax state revenue, [22] it is necessary to create collaborative decentralization and synergy in producing the realization of PBB revenue, Income Tax Article 25

and Income Tax Article 29 Domestic Individuals, and Income Tax Article 21 which fulfill the right of participation, are transparent, and become the joint responsibility of all elements of society as the virtues of democracy.

Collaborative decentralization and synergy still emanate from executive power, where executive power with a democratic configuration must generate to legal products that are responsive in its characters, [20] namely those whose legal objectives are competence with the form of participation, must be competent and able to recognize the public's desires and be committed to achieving substantive justice, and its reconstruction always combines with basic themes of activism, openness, and cognitive competence. [23] One example of implementing executive power with a democratic configuration can be done through a joint audit that has been conducted by the DGT with other agencies, such as the Directorate General of Customs and Excise, the Special Task Force for Upstream Oil and Gas Business Activities, Financial Services Authority, and Financial and Development Supervisory Agency. The involvement of state civil servants from local governments in conducting audits by the DGT of PBB, PPh Article 25 and PPh Article 29 Domestic Individuals, and Article 21 PPh are still in line with the meaning of the examination contained in Article 1 number 25 of the KUP Law and the background. The Draft Law on KUP, as referred to in Article 1 point 25 of the KUP Law defines examination as "*A series of activities to collect and process data, information, and/or evidence which are carried out objectively and professionally based on an inspection standard to test compliance with taxation obligations and/or for other purposes in implementing the provisions of tax laws and regulations*" and the background of the KUP Law which is to increase awareness and legal knowledge of the community so that there is also a stronger demand for a law enforcement system in the taxation sector that is more transparent and is supported by products of laws that are clearer, more assertive, just, and have legal certainty. In addition, collaborative decentralization and synergy between local governments and DGT are a "service and client" approach in increasing the trust of taxpayers to the government in voluntarily complying with their tax payments, because these efforts are beneficial in streamlining costs, both for the state and taxpayers. [24] As many taxpayers' business activities are closely related to regional government authorities, such as regional licensing and regional retribution.

### V. CONCLUSION

This study produces two conclusions. First, it can be concluded that the tax DBH in the form of

PBB (except for Rural and Urban PBB), Article 25 PPh, Article 29 Domestic Personal Income Tax, and Article 21 PPh which so far have only been given the status of given to local governments have not fulfilled the spirit of decentralization and still maintain status quo in law. Second, it is necessary to reconstruct Article 289 paragraph (2) of Law no. 9 of 2015 in order to increasingly reflect the principles of decentralization and strengthening of democracy, as well as a progressive character. The legal reconstruction refers to the rejection of any attempts to maintain the status quo legal method, such as strongly rejecting the centralization of power in terms of the collection (including taxpayers compliance examinations) of PBB (except for Rural and Urban PBB), Article 25 PPh, Article 29 Domestic Personal Income Tax, and Article 21 PPh considering that these taxes have a strong democratic function which should be the joint responsibility of elements of the central government, provincial governments, and regency/city governments.

It is hoped that the distribution of DBH PBB (except Rural and Urban PBB), PPh Article 25 and Article 29 for domestic individual taxpayers, and PPh Article 21 in the future have gone through a process of active government participation (central and regional collaborative), transparent, and accountable, where within the framework of the system (from the input, process, output, and outcome) it involves exchange information, joint tax education, joint audits, and is involved in warning taxpayers who do not comply through the licensing authority owned by the Government Area. In order to facilitate coordination and transparency of tax DBH, it is proposed that in the future the legal area of a tax service office is in accordance with the legal area of a regency or city and competent officers in local government are provided with adequate education and training on PBB, PPh Article 25 and PPh Article 29 Domestic Individuals, and Article 21 PPh.

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