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# LEGAL REVIEW ON THE MISUSE OF ASSET DISCLOSURE DATA IN THE TAX AMNESTY PROGRAM IN THE CASE OF MONEY LAUNDERING CRIMINAL OFFENSES

**Heru Karyono[1]*, Bambang Ali Kusumo[2]**
Magister Ilmu Hukum / Universitas Slamet Riyadi, Surakarta
Fakultas Hukum / Universitas Slamet Riyadi, Surakarta
E-mail: herukaryono007@gmail.com[1]*, alikusumobambang05@gmail.com[2]

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**Abstract**

This study aims to analyze the misuse of data disclosed in the Tax Amnesty Program in the context of money laundering criminal offenses (ML). The Tax Amnesty, regulated by Law No. 11 of 2016, provides taxpayers the opportunity to disclose undeclared assets without the risk of criminal sanctions. However, the emergence of practices misusing this protected data, particularly in money laundering investigations, creates complex legal issues. This research uses a normative juridical approach to examine legislation, the principle of non-self-incrimination, and the role of law enforcement authorities in utilizing amnesty data. The findings of the study show a tension between the legal protection of data disclosed in this program and the authority of law enforcement agencies to investigate and act on potential money laundering. The study concludes that the use of Tax Amnesty data for criminal purposes, particularly in relation to ML offenses, must be done with caution to avoid violating fundamental principles of human rights protection and legal certainty.

**Keywords:** ***Data, Money Laundering, Misuse, Tax Amnesty, Non-Self-Incrimination.***

## INTRODUCTION

The Tax Amnesty program is one of the fiscal policies implemented by the Indonesian government as a strategy to increase voluntary tax compliance. This program provides taxpayers with the opportunity to disclose their assets that have not been reported, in exchange for the elimination of administrative sanctions and the guarantee that no criminal prosecution will be conducted for tax violations occurring before the disclosure. This program is specifically regulated under Law No. 11 of 2016 on Tax Amnesty and serves as a significant milestone in the reform of the national tax system.

The basic principle underlying this program is trust between the state and taxpayers. The government guarantees that the data and information disclosed in the tax amnesty reports will only be used for tax purposes and cannot be used as a basis for investigations, inquiries, or criminal prosecution. This is in accordance with Article 20 of the Tax Amnesty Law, which explicitly states that data and information in the Statement of Assets cannot be used as the basis for investigations and/or inquiries into any criminal offenses.

However, in practice, this provision has led to several legal issues. There are cases where law enforcement agencies use data obtained from Tax Amnesty disclosures as initial evidence in criminal investigations, particularly for money laundering offenses. This phenomenon creates a tension between positive legal norms (das Sollen) and the actual legal practices (das Sein). On one hand, the law normatively guarantees the confidentiality and protection of the data disclosed in the program, while on the other hand, the enforcement of serious criminal offenses such as money laundering is often considered a higher priority, leading to deviations from established legal principles.

Money laundering itself is a transnational crime that has systemic impacts on the financial system and the economy of a country. According to Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, assets or wealth resulting from criminal offenses that are concealed or hidden can be subject to seizure, blocking, and criminal prosecution. This creates a potential conflict of interest between the legal protection of taxpayer participation in the Tax Amnesty program and the state's authority to act against money laundering perpetrators.

From this, an important and fundamental question arises, forming the basis of this research: to what extent can voluntary data or information disclosed in the Tax Amnesty program be used in the investigation, inquiry, or prosecution of criminal offenses, particularly in the case of money laundering? Does the non-self-incrimination principle, as part of human rights in legal processes, still apply when the state is dealing with extraordinary crimes such as money laundering? Is the protection of Tax Amnesty data still relevant when such data indicates taxpayer involvement in financial crime schemes?

The principle of non-self-incrimination, which means that no one can be forced to provide information or statements that may incriminate themselves in a criminal process, is a vital principle in modern legal systems. The use of data obtained voluntarily within the context of tax administration for criminal law enforcement purposes carries the potential to violate this principle.

If not regulated strictly, this could lead to legal uncertainty and even undermine the credibility of the state in implementing public policies based on incentives. In this context, there is a gap between what should happen (das Sollen) and what is happening in practice (das Sein). Normatively, the law guarantees protection of information disclosed in the Tax Amnesty program. However, in reality, there are still practices that lead to the misuse of this information by law enforcement agencies. This not only undermines the principle of justice in criminal law but also reduces public trust in the legal system and national fiscal policies.

The novelty of this research lies in its focus on the interaction between tax law and criminal law, particularly regarding the use of Tax Amnesty data for handling money laundering crimes. Until now, legal studies have mostly separated these two legal regimes without considering the potential overlap and conflicts that arise in legal enforcement practices. This study attempts to bridge these two areas of law and provide a comprehensive analysis of how the law should respond to these dynamics fairly and proportionally.

## LITERATURE REVIEW

This literature review outlines the concepts and previous findings relevant to the focus of the research, namely the misuse of data in the Tax Amnesty program in relation to money laundering crimes. The literature discussed includes legal theories, the normative dimensions of tax regulation, data protection, and the principle of non-self-incrimination as an analytical framework. This review also highlights academic debates and research gaps that this study seeks to address.

### 1. Theory of Legal Certainty

Legal certainty is an essential element in a rule of law system. Hans Kelsen states that the law must be seen as a system of hierarchical and logical norms (Astomo, 2014). In his Pure Theory of Law, Kelsen emphasized that the law must be free from subjective elements, and every norm must have a higher legal basis (grundnorm) (Mappatunru, 2022). In this context, clarity regarding the protection of Tax Amnesty information must be regulated normatively and applied without deviation. Lon L. Fuller critiqued Kelsen's positivist approach and emphasized that the law must not only be written but also have an "inner morality" of being consistent, understandable, and non-contradictory (Flanagan & de Almeida, 2024). Misuse of tax amnesty data by law enforcement reflects a failure to apply the law justly and rationally. Van Apeldoorn adds that legal certainty is when the law is obeyed and enforced as it should be by society and law enforcement. He sees legal certainty not only as normative order but also as order in its implementation. If law enforcement misuses its authority by utilizing Tax Amnesty data, the principle of legal certainty has been violated (Julyano & Sulistyawan, 2019). Jan Michiel Otto argues that in modern legal systems, legal certainty must be supported by legitimacy, effectiveness, and accessibility. In this context, tax data protection regulations must not only exist formally but also be enforceable and trusted by the public (Andriyanto et al., 2022).

### 2. Theory of Justice

The concept of justice has many approaches. Aristotle distinguished between distributive justice (proportional distribution of rights) and corrective justice (restoring violated rights) (Adlhiyati & Achmad, 2020). In the context of this research, corrective justice demands that taxpayers who have participated in the Tax Amnesty process in good faith should not be harmed by actions of law enforcement that deviate from the rules. Justinianus (through the principle suum cuique tribuere) teaches that justice is giving each person what is due to them. Therefore, if a taxpayer has been guaranteed legal protection for the data disclosed, the state must fulfill its promise (Johan Nasution, 2014). Herbert Spencer, from the perspective of classical liberalism, argued that justice is the protection of individual freedom from state interference. The use of personal data from Tax Amnesty without consent or valid legal basis is a violation of individual freedom and property rights. Hans

Kelsen, although known as a positivist legal theorist, acknowledged that justice has an ethical component that cannot be separated from the application of the law. Therefore, even if law enforcement finds a loophole to access Tax Amnesty data, if it violates substantive justice, the action must be criticized both ethically and legally (Astomo, 2014).

3. **Tax Amnesty Program and Protection of Taxpayer Data**
   Law No. 11 of 2016 on Tax Amnesty guarantees the confidentiality of information disclosed by taxpayers as part of their voluntary participation in fulfilling tax obligations. The basic principle of this program is to expand the tax base without intimidating taxpayers with criminal threats, so the data submitted must be legally protected. However, Ardiansyah notes that the implementation of confidentiality provisions faces serious challenges, especially when law enforcement agencies access this data for the purpose of investigating other criminal offenses. Fitriani emphasizes that the lack of technical protective regulations weakens the legal guarantees in the law when practiced.

4. **Principle of *Non-Self Incrimination***
   The principle of non-self-incrimination emphasizes that no one can be forced to disclose something that could incriminate themselves in a criminal process (Chaniago et al., 2025). This concept has long been recognized in modern legal systems and is part of human rights protection. In the context of Tax Amnesty, using voluntarily provided data for criminal investigations could be seen as a violation of this principle. International studies show that countries that adopt progressive approaches in fiscal law tend to limit the use of administrative data beyond its original purpose to protect data and public trust.

5. **Money Laundering Crimes and Conflict of Interest**
   Money laundering is a form of transnational crime with significant impacts on the financial system of a country (Alghazali & Siagian, 2024). In Indonesia, Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering (ML) grants law enforcement broad authority to trace and seize assets suspected of originating from crimes. However, the implementation of this authority often conflicts with data protection principles and individual rights, especially when law enforcement wants to access data previously protected by policies such as Tax Amnesty. Yenti Garnasih, an expert on ML and Professor of Criminal Law, emphasizes that "although the state has the right to pursue assets from crimes, the use of data provided voluntarily through Tax Amnesty for criminal processes must be strictly limited to prevent violation of previously guaranteed legal principles" (2022). In her view, the state must not be inconsistent in its promises of protection and then use the data as a legal trap.

## METHOD

The research method used in this study is a normative juridical method. This method is based on the study of legal norms written in regulations, legal doctrines, and relevant court decisions (Sonata, 2015). Normative juridical research aims to examine the consistency, alignment, and applicability of legal norms to a specific legal event or case, in this case, regarding the misuse of asset disclosure data in the Tax Amnesty program related to money laundering crimes. The research design is focused on library research with a legislative approach (statute approach), a conceptual approach (conceptual approach), and a case approach (case approach). The legislative approach is used to review norms that regulate tax data confidentiality, tax amnesty provisions, and money laundering laws. The conceptual approach is conducted to understand the legal principles underlying non-self-incrimination, legal certainty, and the protection of taxpayer rights. Meanwhile, the case approach is carried out by analyzing actual cases or relevant court decisions as illustrative examples and comparisons. Secondary data is chosen as the main source by collecting primary, secondary, and tertiary legal materials. Primary legal materials include laws such as Law Number 11 of 2016 on Tax Amnesty, Law Number 8 of 2010 on the Prevention and Eradication of Money Laundering, and related technical regulations. Secondary legal materials are obtained from academic literature, legal experts' opinions, scientific journals, and relevant articles. Tertiary legal materials include legal dictionaries, legal encyclopedias, and legal literature indexes. Data collection techniques are conducted through documentation studies by reviewing and collecting relevant legal documents. Data analysis is carried out qualitatively, by interpreting legal norms, examining their alignment with the principles of justice and legal certainty, and evaluating law enforcement practices. This analysis aims to provide logical, systematic, and critical legal arguments regarding the legal issues raised in the study. By using a normative juridical approach, this research is expected to contribute conceptually and

practically in limiting the grey area between the protection of tax amnesty data and the authority of law enforcement in money laundering crimes.

## RESULTS AND DISCUSSION

### 1. Tax Amnesty in Money Laundering Crimes

The Tax Amnesty policy of 2016 in Indonesia was introduced as a strategic response by the government to the national economic slowdown. The decline in tax revenue and the diminishing domestic liquidity were crucial factors driving the policy (Ispriyarso, 2019). The government recognized the vast potential of Indonesian citizens' funds stored abroad as a source of liquidity and investment to stimulate economic growth. Therefore, the Tax Amnesty Law (UU TA) was designed not only to improve tax compliance through the disclosure of undeclared assets but also to attract capital back into the country (repatriation).

However, the implementation of Tax Amnesty in the context of money laundering crimes (TPPU) has raised discussions and challenges. On one hand, this program provides an opportunity for individuals or entities with assets derived from unclear sources, including potential proceeds from money laundering, to declare them to the government in exchange for lower redemption rates and the elimination of administrative sanctions. The goal is to "cleanse" these assets in the national financial system, hoping to increase the tax base and investment.

On the other hand, there are concerns that Tax Amnesty could be exploited by money laundering offenders to hide or legitimize the proceeds of their crimes. The main principle in handling money laundering is to trace the origin of funds ("follow the money") and take action against assets that are proven to be criminal proceeds. Offering tax amnesty for assets without further investigation into their sources may potentially weaken efforts to combat money laundering (Sirait & Rangkuti, 2023).

Articles 20 to 22 of the Tax Amnesty Law are highly relevant in this context. These provisions guarantee the confidentiality of data and information submitted by taxpayers and prohibit the use of such data as the basis for investigations, inquiries, or criminal prosecution, aiming to encourage active participation in the amnesty program. The government argues that this confidentiality guarantee is crucial for building taxpayer trust and motivating them to disclose their assets without fear of legal consequences related to potential tax violations in the past. However, the interpretation and implementation of these articles in money laundering cases raise ethical and legal questions.

Does the confidentiality protection provided by the Tax Amnesty Law also apply to assets that are clearly identified as proceeds from money laundering? How should coordination mechanisms work between tax authorities and law enforcement agencies in detecting and addressing potential abuse of Tax Amnesty to conceal criminal proceeds? In practice, taxpayers with assets derived from money laundering may be tempted to exploit the Tax Amnesty as a way to cleanse their assets from legal entanglements. By declaring their assets and paying the redemption fee, they hope that these assets will become legally valid and avoid legal proceedings related to money laundering. Although the Tax Amnesty Law provides protection against using amnesty data for tax criminal processes, the interpretation of crimes beyond the tax context, such as money laundering, remains a grey area.

The government emphasizes that Tax Amnesty is a tax policy and does not remove criminal responsibility for other crimes that may underlie the ownership of the assets (Ginting, 2020). However, in practice, proving and addressing money laundering becomes more complicated when assets have entered the amnesty scheme and are protected by confidentiality. Therefore, it is essential to view Tax Amnesty in the context of money laundering as a policy with two sides. On one hand, it has the potential to increase state revenue and attract investment. On the other hand, without strong monitoring and coordination mechanisms, it risks becoming a tool for money laundering offenders to legitimize criminal proceeds.

To ensure that Tax Amnesty does not become counterproductive in efforts to combat money laundering, several considerations must be taken: Strengthening Inter-agency Coordination: Increased cooperation and information exchange between tax authorities, the Financial Transaction Reporting and Analysis Center (PPATK), the police, the prosecutor’s office, and other law enforcement agencies are crucial. Stricter due diligence mechanisms must be implemented to identify potential assets originating from money laundering. Clear Legal Interpretation: A clear legal interpretation is needed regarding the limits of confidentiality protection in the Tax Amnesty Law, particularly in cases involving strong allegations of money laundering. Confidentiality protection should not be absolute if the declared assets are proven to be criminal proceeds. Raising Awareness and Compliance: More socialization is needed regarding the risks and legal consequences for money laundering offenders attempting to exploit Tax Amnesty. Taxpayers must also understand that tax amnesty does not

automatically erase criminal responsibility for other crimes. Evaluation and Policy Revision: After the Tax Amnesty period ends, a thorough evaluation of its effectiveness in increasing tax revenue and attracting investment, as well as its potential impact on money laundering eradication efforts, should be conducted. If any abuse loopholes are found, stricter policy revisions should be considered.

In conclusion, Tax Amnesty in the context of money laundering crimes is a complex issue requiring a balance between the goals of increasing tax compliance and attracting investment with a commitment to combat financial crime. Without strict oversight and effective inter-agency coordination, the Tax Amnesty policy could be misused and undermine efforts to combat money laundering. Therefore, a deep understanding of the legal and ethical implications of this policy is essential for all stakeholders involved.

**2. Limitations on Law Enforcement's Authority in Using Data Revealed through the Tax Amnesty Program, Particularly in Relation to Investigating Money Laundering Crimes, Without Violating Legal Certainty and the Non-Self-Incrimination Principle**

The Tax Amnesty program in Indonesia, under Law No. 11 of 2016, creates a safe space for taxpayers to voluntarily disclose assets without the threat of criminal sanctions (Sulistiowati & Syaiful, 2018). However, legal dynamics evolve when law enforcement attempts to use the data disclosed through this program to investigate or prosecute money laundering crimes (TPPU). The main issue lies in the potential violation of the principles of legal certainty and non-self-incrimination, which are fundamental principles in modern legal systems and Indonesia's constitution.

Articles 20 (1) and (2) of the Tax Amnesty Law explicitly prohibit the use of data or information submitted by taxpayers in the Wealth Declaration Form (SPH) as the basis for investigations, inquiries, and/or criminal prosecutions of any kind. This provision is a form of legal protection with a lex specialis character, meaning it overrides general provisions, including those in the Money Laundering Law (Law No. 8 of 2010). It is a guarantee from the state that voluntary disclosure will not be used to entrap the discloser in criminal processes.

The Money Laundering Law allows investigations into predicate crimes, even non-tax-related ones, using a follow-the-money approach (Ginting, 2020). However, concerning data from the Tax Amnesty, the use of information from the SPH cannot serve as the basis for an investigation, even in cases of suspected money laundering, unless the data is lawfully obtained from an independent external source. Therefore, an important limitation exists: information voluntarily disclosed under the Tax Amnesty framework cannot be used to construct a criminal case unless supported by other legally obtained evidence.

The principle of legal certainty requires that state actions against citizens be based on clear and predictable regulations. When the state promises in the Tax Amnesty Law that there will be no criminal enforcement based on asset disclosures, violations of this promise result in legal uncertainty. This not only creates distrust in the state but also opens the door for constitutional challenges by taxpayers.

The principle of non-self-incrimination or nemo tenetur se ipsum accusare protects individuals from being forced to provide information that could be used to incriminate themselves (Akmarina & Iqbal, 2020). In the context of Tax Amnesty, voluntarily disclosed data is a form of acknowledgment that should not be used as evidence in criminal cases. Using this information to construct money laundering charges essentially forces individuals to admit wrongdoing through administrative mechanisms, which fundamentally contradicts their constitutional rights.

Other countries, such as South Africa and Italy, impose similar restrictions. In South Africa, data in the Voluntary Disclosure Programme (VDP) cannot be used in criminal proceedings, and there is an administrative firewall between tax authorities and law enforcement. In Italy, the Constitutional Court has emphasized that using amnesty data without separate proof from the acknowledgment process violates human rights and principles of justice (Sulistiowati & Syaiful, 2018). If law enforcement uses SPH data directly, the consequences are: First, the evidence obtained may be considered unlawful in criminal trials. Second, such actions risk triggering a constitutional challenge for the unlawful use of information. Third, it could serve as grounds for the defendant to claim a human rights violation under Articles 28G and 28I of the 1945 Constitution.

Law enforcement's authority to use data from the Tax Amnesty program is strictly limited by national law. The use of such data in money laundering investigations is only permissible if the information is obtained from other independent and legally valid sources. Any violation of this limitation would undermine the principles of legal certainty and non-self-incrimination and damage Indonesia's legal credibility internationally.

## CONCLUSION

Tax Amnesty as a fiscal policy aimed at increasing tax compliance and asset repatriation must be implemented without overlooking fundamental principles of the rule of law, particularly concerning money laundering crimes. While Articles 20 of the Tax Amnesty Law provides confidentiality guarantees for data disclosed by taxpayers, these restrictions are lex specialis and absolute, meaning law enforcement cannot use this information as the basis for investigations or prosecutions unless obtained from other independent and valid sources. Violating this limitation would violate the principles of legal certainty and non-self-incrimination, opening the door to constitutional challenges for human rights violations. Therefore, synergy between tax authorities and law enforcement agencies must be built on mechanisms that guarantee the confidentiality of amnesty data without undermining the effectiveness of law enforcement in addressing predicate crimes, to prevent Tax Amnesty from becoming a loophole for legitimizing financial crime proceeds.

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