

Reconstruction Of Tax Criminal Law Enforcement Based On Digital Transformation: A Juridical And Economic Review To Strengthen National Stability

Nur Hakim^{1*}, Yuhelson²

¹Universitas Jayabaya, Jakarta, Indonesia

²Universitas Jayabaya, Jakarta, Indonesia

e-mail: dr.nurhakim@pascajayabaya.ac.id, yuhelson@jayabaya.ac.id

*Corresponding Author: dr.nurhakim@pascajayabaya.ac.id

ABSTRACT

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Tax crimes constitute a fundamental threat to fiscal sovereignty, as they distort the stability of the national economy. This study examines the urgency of reconstructing the tax criminal law enforcement system, which currently faces increasingly complex challenges arising from cross-border *modus operandi*, including the manipulation of transfer pricing and the abuse of tax havens. Employing a juridical-normative research method combined with the economic analysis of law, this study evaluates the weaknesses of the existing regulatory framework in responding to the rapid digitalization of global financial transactions. The findings reveal that the disparity between conventional regulatory mechanisms and the growing sophistication of tax crime schemes has resulted in significant leakage of state revenue. Accordingly, a legal reconstruction is required that places digital transformation including the integration of Big Data analytics, the Automatic Exchange of Information (AEOI), and digital forensics as the principal foundation of the tax monitoring and criminal evidentiary system. This reconstruction aims to establish legal certainty grounded in justice, while simultaneously optimizing state financial loss recovery through asset recovery mechanisms, thereby strengthening national resilience and stability.



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Introduction

Philosophically and constitutionally, taxation constitutes the embodiment of civic duty and the participation of citizens in financing national development. Article 23A of the 1945 Constitution of the Republic of Indonesia affirms that taxes are of a coercive nature for the necessities of the State, aimed at the greatest possible prosperity of the people. In this context, taxation possesses a dual function, namely the budgetary function (*budgetair*) and the regulatory function (*regulerend*), both of which are vital to national stability (Brotodihardjo, 2013). However, empirical reality demonstrates a wide gap between tax potential and revenue realization. This is reflected in Indonesia's tax ratio, which has stagnated in the single digits in recent years, indicating substantial leakage in state revenue due to tax avoidance and tax evasion practices (Sutedi, 2018).

The evolution of the *modus operandi* of tax crimes has now entered a far more complex phase alongside the disruption of the digital economy. Tax crimes are no longer committed conventionally; rather, they utilize technological sophistication and cross-jurisdictional schemes (*cross-border transactions*). The Organisation for Economic Co-operation and Development (OECD) in its report states that the digitalization of the economy has created new challenges in the form of Base Erosion and Profit Shifting (BEPS), which are difficult to detect by conventional regulations (OECD, 2018). A recent study by Kinanti

Reconstruction Of Tax Criminal Law Enforcement Based On Digital Transformation: A Juridical And Economic Review To Strengthen National Stability

Nur Hakim and Yuhelson et al

et al. (2025) asserts that the integration of digital technology into the tax system is crucial to minimize human error and enhance procedural transparency; however, its implementation in developing countries still faces literacy and infrastructure challenges (Kinanti, *et al*, 2025). This aligns with the findings of Restu Bagus and Sulkiah (2025), which prove that digital tax administration significantly impacts the material compliance of Taxpayers, although its effectiveness heavily depends on the tax authority's level of technological adaptation (Bagus & Sulkiah, 2025).

As empirical evidence of the urgency of this issue, the tax manipulation case by the Asian Agri Group (AAG) serves as a historical precedent that exposes the fundamental weaknesses of the conventional monitoring system. In this case, *transfer pricing* and fictitious hedging schemes were utilized to shift profits (*profit shifting*) to affiliated entities in tax havens, resulting in state losses amounting to trillions of rupiah. Furthermore, current trends indicate a proliferation of syndicates issuing Fictitious Tax Invoices (TBTS-*Tidak Berdasarkan Transaksi Sebenarnya*). The perpetrators employ false identities and shell companies to manipulate Value Added Tax (VAT) obligations (Darussalam & Septriadi, 2013).

Juridically, Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP) has introduced the *Ultimum Remedium* principle, which prioritizes the recovery of losses to state revenue over physical penalization. However, the implementation of this principle is hindered by the limitations of legal infrastructure regarding digital evidence. Law enforcement officials are often outpaced by perpetrators who are highly adaptive to technology. Romli Atmasasmita asserts that law enforcement can no longer operate partially; rather, it requires a systemic reconstruction capable of addressing the challenges of crimes with economic and technological dimensions (Atmasasmita, 2017).

This condition confirms that the manual approach in the enforcement of criminal tax law is obsolete. A comprehensive reconstruction of the criminal tax law enforcement system is necessary. This reconstruction must position digital transformation including the Automatic Exchange of Information (AEOI), digital forensics, and algorithmic analysis as the backbone in detecting fraud and strengthening legal evidence. Without this transformation, national economic stability will continue to be systematically eroded by fiscal leakages.

Method

This research constitutes normative legal research (*normative legal research*), which examines the law as a system of norms aimed at discovering the truth of coherence. The primary focus of this research is to evaluate the vacuum of norm (*vacuum of norm*) and the inadequacy of existing regulations in handling the complexity of tax crimes in the digital era, as well as to formulate an ideal concept of legal reconstruction.

To dissect these issues comprehensively, this research employs a combination of 4 (four) approaches, namely:

1. Statutory Approach (*Statute Approach*): Conducted by examining related regulations, primarily the 1945 Constitution of the Republic of Indonesia, the Law on General Provisions and Tax Procedures (KUP), and the Law on Harmonization of Tax Regulations (UU HPP), to map the applicable positive legal framework.
2. Conceptual Approach (*Conceptual Approach*): Utilized to construct a theoretical framework regarding "Legal Reconstruction" and "Digital Transformation" within the criminal justice system, and referring to legal doctrines related to digital evidence.
3. Economic Analysis of Law Approach (*Economic Analysis of Law*): Aligned with the research focus, this approach is used as an analytical tool to measure the efficiency and effectiveness of law enforcement. This approach assesses the cost and benefit of implementing a digital system compared to a manual system in the context of state loss recovery (*asset recovery*).
4. Case Approach (*Case Approach*): Conducted by analyzing tax crime cases with a high dimension of complexity, such as the tax manipulation case of the Asian Agri Group and the Fictitious Tax Invoice syndicate, to identify the *modus operandi* that the conventional system fails to reach.

The data sources used in this research are secondary data, consisting of:

- a. Primary Legal Materials: Binding laws and regulations related to taxation, electronic information and transactions, as well as criminal law.

Reconstruction Of Tax Criminal Law Enforcement Based On Digital Transformation: A Juridical And Economic Review To Strengthen National Stability

Nur Hakim and Yuhelson et al

- b. Secondary Legal Materials: Legal literature, textbooks, reputable scientific journals, reports from international organizations (such as the OECD report regarding *Base Erosion and Profit Shifting*), and relevant previous research findings.
- c. Tertiary Legal Materials: Legal dictionaries and encyclopedias that provide explanations of primary and secondary legal materials.

The data collection technique is carried out through library research (*library research*) by inventorying, classifying, and systematizing legal materials. Furthermore, the data is analyzed qualitatively and prescriptively to provide legal argumentation and offer new solutions (reconstruction) in technology-based criminal tax law enforcement.

Results and Discussion

1. Juridical Evaluation: Regulatory Disparity and the Modus Operandi of Tax Crimes

Tax crimes in the era of the Industrial Revolution 4.0 have undergone a fundamental transformation, shifting from conventional crimes based on physical documents to digital-based white-collar crimes supported by sophisticated accounting engineering. Based on an evaluation of existing conditions, a significant disparity has been identified between the rapid innovation of criminal modus operandi and the legal instruments available under the Law on General Provisions and Tax Procedures (KUP Law) and the Harmonization of Tax Regulations Law (HPP Law). The disparity between the development of financial technology and the readiness of tax law instruments also reflects a phenomenon in economic law literature known as regulatory lag, a condition in which technological developments and economic practices move far more rapidly than the formation of regulatory frameworks. In the context of global taxation, regulatory lag often places tax authorities in a reactive rather than preventive position. Consequently, law enforcement is typically undertaken only after state financial losses have occurred and tax avoidance schemes have already evolved into more complex forms.

This phenomenon is also related to the characteristics of white-collar crime as explained by Edwin H. Sutherland, in which crimes committed by individuals of high socio-economic status tend to utilize formal legal instruments and complex corporate structures to disguise illegal conduct. In international taxation practices, multi-layered corporate structures involving affiliated companies across multiple jurisdictions are frequently used to conceal beneficial ownership, thereby making it difficult for tax authorities to identify the actual controlling parties. Furthermore, within the context of international tax law, practices such as treaty shopping and profit shifting often exploit differences in tax regimes between countries (tax jurisdiction arbitrage). When domestic supervisory systems are not integrated with global data-exchange mechanisms such as the Automatic Exchange of Information (AEOI), tax authorities lose the ability to conduct real-time monitoring of cross-border transactions that potentially erode the national tax base.

Thus, regulatory weaknesses are not solely caused by deficiencies in legal norms, but also by limitations in supervisory systems that have not yet been able to keep pace with the complexity of the increasingly globally integrated digital economic ecosystem. One of the most significant schemes causing financial losses to the state is the manipulation of transfer pricing and the abuse of treaty shopping arrangements. Although the government has issued updated regulations through Minister of Finance Regulation (PMK) Number 172 of 2023 concerning the Implementation of the Arm's Length Principle, criminal law enforcement remains constrained by issues relating to material evidentiary standards. Perpetrators exploit loopholes in the identification of beneficial ownership, which is often obscured through layered shell company structures established in tax havens. Without a fully integrated automatic data exchange system, tax investigators encounter significant difficulties in penetrating the "corporate veil" (piercing the corporate veil) in order to hold accountable the intellectual actors behind such schemes (Penatih, 2022).

Furthermore, the modus operandi of fictitious tax invoices (TBTS) has also evolved. Criminal syndicates now exploit the personal identity data of others (identity theft) to register companies online through the Online Single Submission (OSS) system and subsequently issue electronic tax invoices. A fundamental weakness of the current regulatory framework lies in the absence of real-time data synchronization between the tax administration system and logistics data (goods flows) as well as banking data (financial flows). As a result, the Directorate General of Taxes' Compliance Risk Management (CRM) system often detects anomalies too late, so that law enforcement actions are only undertaken after state losses have already occurred (post-factum) and the perpetrators' assets have been transferred (Directorate General of Taxes, 2024). In the perspective of economic criminology, the scheme involving the issuance of fictitious tax invoices constitutes a form of organized tax fraud, namely tax crimes carried

out systematically through networks of actors with distinct roles, ranging from the establishment of shell companies, the issuance of invoices, to the laundering of illicit proceeds. This pattern of crime shares characteristics with transnational corporate crime, as it involves the exploitation of digital administrative systems and regulatory loopholes. The weakness of the tax administration system, which is not integrated in real time with logistics systems and banking systems, also increases the opportunity for fraud. Under such circumstances, the supervisory process that should function as preventive control shifts into detective control, meaning that supervision is only conducted after anomalies are discovered through audit or investigative processes. Consequently, the state often finds itself in a position of pursuing losses that have already occurred rather than preventing them from the outset. Therefore, reform of the tax supervision system requires not only regulatory renewal but also the integration of information technology capable of conducting simultaneous and continuous transaction analysis.

2. Economic Analysis of Law on the Efficiency of Law Enforcement

From the perspective of Economic Analysis of Law, law must function as an instrument to achieve economic efficiency. In his theory, Richard Posner emphasizes that criminal sanctions must be designed in such a way that the cost of crime for the offender exceeds the benefits obtained. Within the framework of Economic Analysis of Law, the effectiveness of a legal system can be measured through the balance between the cost of law enforcement (enforcement cost) and the economic benefits generated (economic benefit). If the costs incurred by the state for investigation, inquiry, and prosecution exceed the value of the losses successfully recovered, the system is economically considered inefficient. In the context of criminal tax law enforcement in Indonesia, lengthy investigative audit processes often require years before a case can be brought before the court. During this period, perpetrators have opportunities to transfer assets, shift corporate ownership, or conduct financial engineering that further complicates the evidentiary process. This condition results in a low probability of recovering state losses, even though the criminal sanctions stipulated in legislation are relatively severe.

Richard Posner explains that legal sanctions will be effective when they fulfill two principal elements, namely a high probability of detection and the magnitude of the severity of sanction borne by the offender when apprehended. If the probability of detection is low, offenders will remain incentivized to commit violations because the benefits gained still outweigh the risks faced. Therefore, digital transformation within the tax system functions not merely as an administrative tool, but also as a mechanism to structurally increase the probability of detection, thereby economically altering the rational calculations of potential offenders. The current manual criminal tax law enforcement system has proven to incur extremely high enforcement costs with a relatively low success rate. The process of preliminary evidence examination (Bukper) through investigation, which relies heavily on manual forensic audits, requires months of work, substantial operational costs, and extensive human resources. This inefficiency is further exacerbated by the low probability of detection. In the rational calculation of offenders, if the probability of being caught is very small due to weak supervisory systems, they will tend to commit tax evasion despite the existence of severe legal sanctions.

Therefore, digital transformation is not merely administrative modernization but rather an economic strategy to drastically increase the probability of detection. Through the integration of Big Data and artificial intelligence (AI) algorithms, every anomalous transaction can be detected instantly. Kitsios et al. (2023) in their cross-country research found that the adoption of digital technology in tax administration significantly reduces opportunities for fraud and has the potential to increase state revenue by up to 1.5% of GDP in developing countries (Kitsios et al., 2023). This condition creates a panopticon effect, in which taxpayers feel continuously monitored by the system, thereby compelling them to comply (enforced voluntary compliance). This increase in compliance directly reduces supervisory costs and enhances state revenue without the need for costly litigation processes (Richard, 2014).

3. The Concept of Digital-Based Reconstruction of Criminal Tax Law Enforcement

To address the regulatory weaknesses and economic inefficiencies described above, a comprehensive legal reconstruction is required. This reconstruction encompasses the three dimensions of the legal system as proposed by Lawrence M. Friedman, namely legal substance, legal structure, and legal culture, with digital technology positioned as its primary foundation. The reconstruction of the criminal tax law enforcement system essentially forms part of a broader legal reform agenda in responding to the transformation of the digital economy. Lawrence M. Friedman argues that the effectiveness of a legal system is largely determined by the interaction among three principal components: legal substance, legal structure, and legal culture. These three components must operate

simultaneously in order for legal reform to function effectively. In the context of taxation, reform of legal substance without being accompanied by the strengthening of institutional structures and transformation of the legal culture of law enforcement authorities will not produce significant change. For example, the recognition of digital evidence as a primary form of evidence will not be effective if law enforcement officials do not possess the technical competence required to conduct digital forensics or financial data analysis. Furthermore, the integration of national data through a Single Identity Number system must also be accompanied by a clear data governance framework to prevent the misuse of information. Strengthening regulations on personal data protection is essential to ensure that digital transformation within the taxation system remains aligned with the principles of human rights protection. Thus, the reconstruction of criminal tax law enforcement is not merely technological in nature but also involves a renewal of legal paradigms that position technology as an instrument for enhancing transparency, accountability, and efficiency within the national taxation system.

a. Reconstruction of Legal Substance

Reform of criminal procedural law in taxation is required to provide strong legitimacy for digital evidence. The results of digital forensic analysis and findings generated by AI algorithms must be recognized as valid and primary forms of evidentiary indication (*prima facie* evidence), rather than merely supporting evidence. Regulations such as Minister of Finance Regulation Number 177/PMK.03/2022 concerning Procedures for Preliminary Evidence Examination have opened space for the use of digital forensics; however, they must be further strengthened by granting investigators the authority to conduct real-time digital asset freezing when criminal indications are detected by the system, in order to prevent asset flight. The importance of digital literacy within the substance of law is also emphasized by Suryadi and Maulana (2023), who state that the technical understanding of law enforcement officials regarding digital evidence is directly proportional to the success rate of prosecutions.

b. Reconstruction of Legal Structure

The main pillar of structural reconstruction is the full implementation of the Single Identity Number (SIN) through the harmonization of the National Identity Number (NIK) into the Taxpayer Identification Number (NPWP) (as regulated in Minister of Finance Regulation Number 112/PMK.03/2022). However, this integration must be further expanded. Population data (Dukcapil), taxation data (Directorate General of Taxes/DJP), land administration data (National Land Agency/BPN), and banking data must be interconnected within a single National Data Lake. Institutional structures must also be strengthened through the establishment of a specialized Cyber Tax Crime Unit possessing technical competencies to trace cryptocurrency asset transactions and complex digital financial schemes.

c. Reconstruction of Legal Culture

The paradigm of law enforcement must shift from a retributive orientation toward a restorative or remedial approach. Burhan and Gunadi (2022) emphasize that optimizing the authority of tax investigators in conducting asset seizure and blocking is crucial, as assets are often transferred before court decisions obtain permanent legal force (Suryadi & Maulana, 2023). This view is reinforced by Paruntu and Sudiro (2025), who advocate a paradigm shift from conviction-based forfeiture toward a more progressive asset confiscation mechanism in order to optimize the recovery of state losses. The application of the *Ultimum Remedium* principle in Article 44B of the HPP Law must therefore be interpreted as an effort to maximize automatic asset tracing mechanisms. Successful law enforcement should no longer be measured by how many tax evaders are imprisoned, but rather by how much state assets are successfully recovered (asset recovery) (Ahmad, 2025). As a comprehensive summary of the discussion above, the following table presents a reconstruction framework comparing the current condition of law enforcement with the ideal concept proposed.

Table 1. Comprehensive Summary of Discussion

Legal Aspect	Existing Condition (Conventional)	Reconstruction Concept (Digital & Integrated)	Purpose / Implication
Supervision Method	Manual, partial, and based on taxpayer reporting (pure Self-Assessment system).	Automated, integrated, and based on third-party data (Collaborative Compliance).	Significantly increases the probability of fraud detection.
Primary Evidence	Physical/paper documents and conventional witness testimony.	Digital traces (log files), AI algorithm analysis results, and AEOI data.	Accelerates the evidentiary process and reduces human bias.
Access to Banking Data	Limited, procedural, and requires a lengthy process to lift bank secrecy .	Automatic and real-time access (integrated with SIN/NIK) for indications of tax crimes.	Prevents perpetrators from transferring or concealing assets (asset tracing).
Enforcement Focus	Retributive punishment ; asset recovery is often delayed.	Restorative approach prioritizing recovery of state losses; asset freezing from the early stage.	Optimizes state revenue and maintains fiscal stability.
Efficiency Basis	High Cost, Low Impact (investigation costs are high with minimal outcomes).	Low Cost, High Impact (lower supervisory costs with higher compliance).	Ensures state budget efficiency and more effective law enforcement.

Conclusion

Based on the results of the research and discussion using a juridical-normative approach and the analytical framework of Economic Analysis of Law, three principal conclusions can be drawn:

1. **Regulatory Disparity and Criminal Modus Operandi:** The existing criminal tax regulations (the KUP Law and the HPP Law) continue to face fundamental challenges in addressing digital criminal modus operandi that are cross-border in nature. Practices such as transfer pricing manipulation, the use of shell companies in tax havens, and data engineering through financial technology have created legal loopholes that conventional evidentiary methods have failed to close.
2. **Inefficiency of Manual Law Enforcement:** From an economic perspective, a law enforcement system that relies on manual audits has proven to be inefficient (high cost, low impact). The high enforcement costs incurred are disproportionate to the level of state loss recovery (recovery rate) achieved. This is largely due to the low probability of detection, which fails to create an optimal deterrent effect against perpetrators of white-collar crimes.

Urgency of Digital-Based Reconstruction: The reconstruction of criminal tax law enforcement through digital transformation constitutes a necessity (*conditio sine qua non*) for strengthening national stability. This reconstruction encompasses: (a) Substance: the legal recognition of digital evidence and AI algorithmic analysis as primary evidentiary instruments; (b) Structure: the integration of national data (Single Identity Number) linking population, financial, and asset information; and (c) Culture: a paradigm shift from retributive punishment toward restorative justice through asset recovery.

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Reconstruction Of Tax Criminal Law Enforcement Based On Digital Transformation: A Juridical And Economic Review To Strengthen National Stability

Nur Hakim and Yuhelson et al

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