

## Phoenix Company and Tax Crimes: An Analysis of Administrative Penal Law as a Model of Law Enforcement

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### ABSTRACT

This study examines the misuse of tax facilities through the *Phoenix Company* scheme and analyzes the application of *administrative penal law* as a law enforcement model in Indonesia's taxation system. The research is normative legal research employing statute and comparative approaches, supported by secondary data from legislation, literature, and relevant legal documents. The findings reveal that the *Phoenix Company* practice is a form of tax avoidance that exploits regulatory gaps, particularly in the application of final income tax for small and medium enterprises (SMEs). Through strategies such as firm-splitting and income bunching, taxpayers artificially maintain their turnover below the threshold to benefit from lower tax rates, despite operating as a single economic entity. This practice distorts tax fairness, reduces state revenue, and undermines the effectiveness of fiscal policy. Furthermore, the study finds that Indonesian tax law does not explicitly regulate illegal phoenix activities, resulting in enforcement relying on general provisions and principles such as *substance over form*. In this context, the *administrative penal law* approach offers a balanced framework by prioritizing administrative sanctions to restore state losses while retaining criminal sanctions as a last resort (*ultimum remedium*). The study suggests strengthening regulatory frameworks, enhancing inter-agency coordination, and optimizing data integration systems to improve detection and enforcement.

## Introduction

Taxes are one of the main sources of state revenue that has a strategic role in financing national development and realizing community welfare. In the Indonesian tax system, tax collection is carried out based on a self-assessment system, which is a system that gives confidence to taxpayers to independently calculate, calculate, deposit, and report taxes owed in accordance with the provisions of laws and regulations (Adelina & Nugrahanto, 2021; Budiarsih & Sony, 2022; Wardani & Wati, 2022). This system basically reflects the relationship of trust between the state and the community in carrying out tax obligations. Taxes themselves are interpreted as compulsory contributions to the state that are coercive based on the law without any direct reward, which is used for the greatest possible prosperity of the people (Tan & Sudirman, 2020).

However, the characteristics of taxes that are coercive and do not provide direct benefits to taxpayers often cause resistance in its implementation. This has an impact on the level of tax compliance which is still not optimal. From a legal perspective, tax compliance is closely related to people's legal awareness (Budiarsih & Sony, 2022). Legal awareness not only includes understanding the applicable rules, but also reflects attitudes and behaviors to obey the law voluntarily. When legal awareness is low, the tendency to commit violations, both administrative and those that lead to tax

crimes, will increase (Putri & Daito, 2021; Zulma et al., 2019). This condition is a serious challenge for the government in increasing state revenue, especially in efforts to improve the tax ratio (*Tax Ratio*) and maintain fiscal stability.

In an effort to improve the compliance and effectiveness of the tax system, the government has carried out various policy reforms in the field of taxation. One of the important steps is the ratification of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations which aims to create a fairer, simpler, and more efficient tax system (Murweni & Gunardi, 2018; Sari et al., 2023; Wiyono et al., 2020). Within the policy framework, the government also provides various tax facilities, especially for micro, small, and medium enterprises (MSMEs), to encourage economic growth and expand the tax base. Through Government Regulation Number 55 of 2022, taxpayers with a certain gross turnover are given convenience in the form of the imposition of a final Income Tax of 0.5% within a certain period of time. This policy is expected to increase voluntary compliance while providing space for business actors to develop without being burdened with complex tax obligations (Liunda et al., 2024).

However, the provision of tax facilities is also inseparable from the potential for abuse. In practice, there are still loopholes in the system *Self-assessment* which allows the Taxpayer to manipulate or engineer his tax obligations (Barus & Pramana, 2022; Erdiansyah & Khoirunurrofik, 2021; Nugraha & Darono, 2022). One form of abuse that is growing is the practice known as the Phoenix Company, which is a strategy of deliberately forming or dissolving business entities to meet certain criteria in obtaining tax facilities. Through this practice, a business can be broken down into several entities with gross turnover that are below a certain limit, so that it can still take advantage of the lower final tax rate (Darmanti & Mangkan, 2020; Rufaedah & Hadiani, 1970; Suharyadi et al., 2024). In fact, in terms of economic substance, these business activities are actually a unit that should be subject to general tax provisions.

This phenomenon shows that there are problems in the supervision and enforcement of tax laws. Data from various international institutions, such as *the Tax Justice Network*, show that the loss of state revenue due to tax avoidance practices is still quite large. This indicates that tax reform efforts have not been fully able to close the loopholes used by taxpayers to reduce their tax burden illegally. Therefore, an approach is needed that not only focuses on administrative aspects, but is also able to provide a deterrent effect through stricter legal instruments.

A number of previous studies have examined various aspects related to tax compliance, including moral hazard factors, weaknesses of the self-assessment system, and tax avoidance practices by taxpayers. However, most of these studies are still general and have not specifically discussed the Phoenix Company's mode in the context of the abuse of tax facilities for MSMEs (Erdiansyah & Khoirunurrofik, 2021; Lutfillah & Ndapa, 2022; Pramono, 2017; Zulaikha & Hadiprajitno, 2017). In addition, studies that link this phenomenon to the administrative penal law approach as a model of law enforcement are also relatively limited. In fact, this approach offers an interesting perspective because it integrates administrative sanctions mechanisms with criminal elements in order to create more effective and proportionate law enforcement.

The limitations of the study show that there is a research gap that needs to be filled. The lack of a comprehensive analysis of how the Phoenix Company mode is used in practice and how the

administrative penal law approach can be applied optimally is an important reason for conducting this study. Thus, this research is expected to contribute both theoretically and practically to the development of tax law, especially related to prevention and law enforcement strategies against the misuse of tax facilities.

Based on this description, the formulation of the problem in this study is: (1) how the Phoenix Company mode is used in the misuse of tax facilities; and (2) how the Administrative Penal Law approach can be applied as a model for law enforcement against tax crimes. Therefore, this study aims to analyze in depth the practice of Phoenix Company in the abuse of tax facilities and examine the application of administrative penal law as an effective law enforcement model in increasing taxpayer compliance and minimizing state losses.

## Method

This study uses normative legal research methods with a statute *approach* and a *comparative approach*. This method was chosen because the research focuses on the analysis of legal norms and the development of law enforcement concepts in the context of the abuse of tax facilities through *the Phoenix Company mode*. Normative legal research allows researchers to examine law as a system of norms by utilizing secondary data consisting of primary, secondary, and tertiary legal materials, such as laws and regulations, official government documents, court decisions, books, scientific journals, and other relevant literature.

The legislative approach is used to examine the applicable positive laws, especially related to the regulation of Income Tax and tax facilities for taxpayers with a certain gross turnover, as well as the provisions of tax law enforcement. Through this approach, the author examines the suitability, consistency, and adequacy of legal norms in responding to the development of tax abuse modes, including *the practices of Phoenix Company*. Meanwhile, a comparative approach was carried out by examining the regulation and practice of handling *illegal phoenix activity* in several countries, in order to obtain an overview of alternative law enforcement models that are more effective.

The analysis of legal materials is carried out qualitatively through legal interpretation techniques and legal reasoning. The results of the analysis are used to identify similarities and differences in regulation, as well as find best practices that can be used as a reference in the development of more adaptive legal policies. Thus, this research is expected to be able to contribute to formulating an effective administrative penal law-based law enforcement model in preventing and overcoming the misuse of tax facilities through *the Phoenix Company mode*.

## Results and Discussion

### Abuse of Tax Facilities Through *the Phoenix Company Mode*

Tax avoidance (*Tax avoidance*) is an inseparable phenomenon from the modern tax system, especially in countries that implement *Self-assessment* systems such as Indonesia (Adelina & Nugrahanto, 2021). In this system, the state gives trust to taxpayers to calculate, calculate, and report their own tax obligations. This trust on the one hand encourages administrative efficiency and increases public participation, but on the other hand also opens up space for manipulation or

engineering in tax reporting. Tax avoidance is conceptually understood as an effort to minimize the tax burden through means that are not formally unlawful, but substantially contrary to the purpose of establishing tax norms. Therefore, this practice often falls into the gray area between legality and abuse of the law.

Characteristics *Tax avoidance* which takes advantage of regulatory loopholes makes it a complex problem in tax law enforcement. In contrast to *Tax evasion* which is clearly a violation of the law, tax avoidance is often difficult to qualify as an illegal act because it does not explicitly violate existing provisions. However, this practice is still undesirable because it can reduce the potential for state revenue and create injustice in the tax system (Budiarsih & Sony, 2022). Therefore, in recent years, fiscal authorities in various countries, including Indonesia, have sought to strengthen regulations and tighten the boundaries between permissible and prohibited practices.

In the context of Indonesia, one of the areas that is vulnerable to tax avoidance practices is the provision of tax facilities for taxpayers with a certain gross turnover, especially for micro, small, and medium enterprises (MSMEs). This policy is basically designed to simplify tax obligations and encourage the growth of the small business sector through the implementation of a final Income Tax rate of 0.5%. With this mechanism, Taxpayers are not required to do complex bookkeeping, so it is expected to increase compliance and expand the tax base (Wiyono et al., 2020; Zulma et al., 2019). However, differentiation of tax treatment based on turnover thresholds actually creates an economic incentive for taxpayers to stay below that limit.

This phenomenon gives birth to a behavior known as bunching, which is the tendency of taxpayers to report turnover close to the maximum allowable limit in order to still enjoy a lower tax rate. In addition, there is also the practice of firm-splitting, which is the division of business activities into several different legal entities so that each entity still meets the criteria as a business with a certain gross turnover. Both of these practices show a strategic response from taxpayers to the incentive structure in the tax system, which ultimately has the potential to reduce the effectiveness of the fiscal policy that has been designed.

One of the most complex forms of such practice is the Phoenix Company's mode. In this scheme, the Taxpayer deliberately establishes a new business entity when the business being run has approached or exceeded a certain turnover threshold. The new entity is then used to continue the same business activities by reutilizing the available tax facilities. Thus, formally, it can be seen that there are several small businesses that stand separately, but in substance the economy is a business unit that should be subject to general tax provisions. This practice not only takes advantage of regulatory loopholes, but also obscures the economic reality on which taxes are based.

The term *phoenix* itself comes from a mythology that describes a bird that rises from the ashes after experiencing destruction. In the context of corporate law, this term is used to describe the emergence of a new entity that continues the activities of the previous company, either through the transfer of assets or business restructuring. In *bona fide* practice, this activity can be part of a business strategy that aims to maintain business continuity (*going concern*), especially when the company is experiencing financial difficulties. However, in the practice of illegal phoenix activity, the formation of a new entity is carried out in bad faith, such as to avoid liability to creditors or to reduce the tax burden illegally.

More specifically, illegal phoenix activities often involve transferring assets from the old company to the new company at an unreasonable price, so that the old company does not have enough assets to meet its obligations. In the context of taxation, this mode can be combined with firm-splitting practices, resulting in a complex and difficult business structure to oversee. Thus, the practice of Phoenix Company is not only a matter in tax law, but also closely related to corporate law and bankruptcy law.

This phenomenon does not only occur in Indonesia, but also becomes a concern in various countries. In Bangladesh, for example, the phoenix practice is associated with an increase in non-performing loans in the banking sector, which ultimately forces the government to intervene through bailout policies. This shows that the impact of phoenix practices is not only limited to the tax sector, but can also disrupt the stability of the financial system as a whole. Meanwhile, in the UK, the government is responding by strengthening cooperation between supervisory agencies through regulations that allow for more effective exchange of information. This approach aims to improve the detection capabilities of suspicious activity and speed up the law enforcement process.

In Australia, the handling of illegal phoenix activity is carried out through a more integrated approach, including the establishment of specialized supervisory agencies and the use of information technology to detect suspicious transaction patterns. Regulators such as the Australian Securities and Investments Commission (ASIC) have broad authority to supervise, investigate, and enforce the law against illegal phoenix activities. In addition, the establishment of the Phoenix Taskforce allows for cross-agency coordination in identifying and taking action against practices that harm the state and creditors.

In the Indonesian context, an indication of Phoenix Company's practices can be seen from the distribution pattern of Taxpayers' turnover which tends to be concentrated around certain thresholds. Empirical research shows that there is a significant concentration of turnover ranges close to the set maximum limit, which indicates a strategic behavior in tax reporting. In addition, the practice of breaking up into several entities is also increasingly easier to do along with technological developments and the ease of establishing business entities. This further increases the potential for abuse of existing tax facilities.

The policy of extending the final Income Tax facility for MSMEs for the next few years also needs to be critically examined. On the one hand, this policy aims to provide certainty and support for small business actors. But on the other hand, without strengthening supervision and law enforcement, this policy has the potential to prolong the existence of tax avoidance practices through the Phoenix Company mode. Therefore, a policy evaluation is needed that not only focuses on the aspect of ease of doing business, but also considers its impact on tax compliance and state revenue.

Furthermore, the practice of Phoenix Company also raises the issue of fairness in the tax system. Taxpayers who take advantage of regulatory loopholes will get unfair benefits compared to taxpayers who comply with applicable regulations. This can create distortions in business competition and reduce incentives for business actors to comply with tax obligations voluntarily. In the long run, this condition can weaken the integrity of the tax system and reduce public trust in the government.

In addition, this practice also has an impact on the potential for significant loss of state

revenue. The difference between the general Income Tax rate and the MSME final rate creates a considerable gap, thus encouraging taxpayers to look for ways to stay within the lower rate scheme. With the practice of firm-splitting and the Phoenix Company, the potential for state revenue that should be obtained from large-scale businesses is reduced. This suggests that tax policy design that is not balanced with adequate oversight mechanisms can lead to unintended consequences.

From a legal perspective, Phoenix Company's practices also pose challenges in proof and law enforcement. Because it is carried out through the engineering of a formally legitimate business structure, this practice is often difficult to categorize as a direct violation of the law. Therefore, an approach that is able to penetrate legal formalities and look at the economic substance of a transaction or business structure is needed. The substance over form principle is one of the important instruments in overcoming this problem, because it allows tax authorities to assess tax obligations based on actual economic reality.

However, the application of these principles also requires clear regulatory support and adequate institutional capacity. Without a strong legal framework and an effective supervisory system, the Phoenix Company's practices will continue to evolve and become increasingly difficult to control. Therefore, comprehensive efforts are needed, both through improving regulations, strengthening the supervision system, and increasing the capacity of tax officials in detecting and handling the misuse of tax facilities.

### **Administrative Penal Law Approach in Handling *the Phoenix Company Mode***

Approach *Administrative Penal Law* is one of the important concepts in the development of modern law, especially in the field of public law related to economic activities and taxation. This concept refers to the integration of administrative legal norms with criminal sanctions in one integrated law enforcement framework. In this context, administrative law does not only function as a regulatory instrument (*Regulatory Function*), but also as a means of law enforcement equipped with criminal threats to ensure compliance with established norms. Thus, administrative penal law reflects a paradigm shift from a purely administrative approach to a more comprehensive approach by incorporating repressive aspects in the form of criminal sanctions (Wardani & Wati, 2022).

In the Indonesian legal system, this approach has been widely adopted in various sectors, such as the environment, banking, and taxation. In the field of taxation, administrative law is the main foundation in regulating the obligations of taxpayers, while criminal sanctions function as complementary instruments used in certain conditions. This shows that Indonesia's tax system basically places administrative sanctions as the main mechanism in law enforcement, while criminal sanctions are used as the last step (*ultimum remedium*) if the violations that occur cannot be resolved through administrative mechanisms (Nasrullah & Anggia, 2020).

The application of this approach in the Indonesian tax system can be seen from the existence of tiered stages of law enforcement. In the initial stage, the tax authority provides guidance and supervision to taxpayers, including through the provision of appeals and opportunities to make corrections for errors in tax reporting. If the Taxpayer does not comply with these obligations, they may be subject to administrative sanctions in the form of interest, fines, or tax increases in accordance with applicable regulations. These sanctions basically aim to recover state losses and

encourage taxpayer compliance without having to go through a more complex criminal justice process.

However, if the violation is committed with an element of intentionality (*mens rea*) and causes significant losses to state revenue, then law enforcement can be increased to the criminal realm. In this case, the elements of unlawful acts (*actus reus*) and mistakes (*mens rea*) are the main basis in determining criminal liability. Criminal provisions in tax law, as stipulated in the Law on General Provisions and Tax Procedures, include various forms of violations, including not submitting a Notification Letter (SPT), submitting false information, and not paying taxes that have been withheld or collected. With this provision, criminal law functions as an instrument to provide a deterrent effect and maintain the integrity of the tax system.

In relation to the Phoenix Company mode, the administrative penal law approach has high relevance because this practice is often on the border between administrative violations and criminal acts. In the early stages, the practice of breaking up a business or forming a new entity may still qualify as a form of tax avoidance that is not formally unlawful. However, when the practice is accompanied by the submission of incorrect reports, the use of false documents, or manipulation of transactions, these actions can be categorized as tax crimes. Therefore, a flexible and layered approach is needed to deal with these practices effectively.

One of the important instruments in this approach is the application of the principle of substance over form, which is a principle that emphasizes that the economic substance of a transaction is more important than its formal form. In the context of the Phoenix Company mode, this principle allows the tax authorities to assess whether the formation of a new entity really reflects a separate business activity, or is simply an engineering to avoid tax obligations. Using this approach, tax authorities can penetrate complex formal structures and identify the true economic realities.

However, the application of the substance over form principle is not always easy. It requires high analytical capacity and adequate data support to be able to uncover engineering practices carried out by taxpayers. In addition, the unclear boundary between tax avoidance and tax evasion can also pose challenges in law enforcement, especially in determining whether an action can be subject to criminal sanctions. Therefore, it is necessary to strengthen regulations that specifically regulate the practice of illegal phoenix activity, so as to provide legal certainty for law enforcement officials and taxpayers.

The experience of other countries shows that success in addressing phoenix practices relies heavily on integration between policies, institutions, and technology. In Australia, for example, this practice is handled through an integrated approach involving various institutions, such as the Australian Securities and Investments Commission (ASIC) and the Australian Taxation Office (ATO) (Rawling & Schofield-Georgeson, 2019). Formation *Phoenix Taskforce* Allows for cross-agency coordination in supervising, exchanging information, and law enforcement against the perpetrators of illegal phoenix activities. This approach not only increases the effectiveness of enforcement, but also strengthens prevention efforts through early detection of suspicious activity patterns.

In addition, the use of information technology is also a key factor in increasing the effectiveness of law enforcement. An integrated tax administration system allows tax authorities to access and analyze data more quickly and accurately. In the Indonesian context, the development of

a system such as Coretax is a strategic step in strengthening the capacity to supervise taxpayers. With an integrated system, tax authorities can identify firm-splitting and bunching patterns, as well as detect suspicious relationships between business entities.

However, strengthening the technology system must be balanced with improving the quality of human resources and coordination between institutions. Without good synergy between the various parties involved in law enforcement, efforts to handle the practices of Phoenix Company will not run optimally. Therefore, policies that encourage information exchange between institutions, both at the national and international levels, are needed to improve the effectiveness of supervision and law enforcement.

From a policy perspective, the administrative approach to penal law must also be directed to achieve a balance between legal certainty, justice, and efficiency. Law enforcement that is too repressive can create uncertainty for business actors, while an approach that is too lenient can encourage violations. Therefore, a policy design is needed that is able to provide incentives for compliance while providing disincentives for violations. In this case, administrative sanctions can be used as the primary instrument to encourage compliance, while criminal sanctions are used selectively to deal with serious violations.

This approach must also consider the aspect of recovering state losses as the main goal of tax law enforcement. In contrast to criminal law in general which is oriented towards punishing perpetrators, in the context of taxation, the recovery of state losses is a top priority. Therefore, the administrative settlement mechanism that allows Taxpayers to make corrections and payment of tax obligations owed needs to be strengthened. However, if the Taxpayer does not show good faith, then criminal law enforcement must be carried out strictly to provide a deterrent effect.

In the context of the Phoenix Company mode, the administrative penal law approach can be applied through a combination of administrative supervision, fiscal correction, and criminal prosecution of violations that meet the element of intentionality. In addition, it is also necessary to strengthen regulations that specifically regulate this practice, including the establishment of clear criteria for actions that can be categorized as illegal phoenix activities. With more specific arrangements, it is hoped that law enforcement can be carried out more effectively and provide legal certainty for all parties.

In the end, the application of the administrative penal law approach in handling the Phoenix Company's mode not only aims to crack down on violators, but also to create a fairer, more transparent, and sustainable tax system. This approach emphasizes the importance of a balance between regulatory and law enforcement functions, as well as the need for synergy between policies, institutions, and technology in the face of increasingly complex challenges in the field of taxation.

## Conclusion

Phoenix Company's practice in the context of Indonesian taxation is a form of abuse of tax facilities that take advantage of loopholes in the self-assessment system and final Income Tax rate policy for MSMEs. Through mechanisms such as firm-splitting and bunching, Taxpayers deliberately keep their turnover below a certain threshold in order to obtain a lower tax rate. While not always formally violating the provisions of the law, this practice is substantially contrary to the

purpose of tax policy and has the potential to cause harm to state revenues and distortions in the economic system.

From a law enforcement perspective, the absence of special regulations regarding illegal phoenix activity in Indonesian tax law causes the handling of this practice still depends on general provisions and the principle of substance over form. The administrative penal law approach is relevant in this context because it is able to integrate administrative and criminal sanctions proportionately. Through this approach, law enforcement can be carried out in stages by prioritizing the recovery of state losses through administrative mechanisms, before proceeding to criminal sanctions if there are elements of intentionality and significant losses.

Therefore, it is necessary to strengthen regulations that specifically regulate the practices of Phoenix Company, increase supervisory capacity through the integration of data and technology, and strengthen coordination between law enforcement agencies. This step is expected to be able to create a fairer, more effective, and sustainable tax system, while increasing taxpayer compliance and maintaining the integrity of state revenues.

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