

Reconstructing Tax Interest Compensation in Indonesia: A Justice-Oriented and It-Integrated Regulatory Model

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Keywords

tax interest compensation; fiscal justice; corrective justice; digital tax administration; regulatory reconstruction

ABSTRACT

Tax interest compensation (imbal bunga pajak) is formally recognized as a taxpayer right under Article 27B of the Indonesian Law on General Provisions and Tax Procedures (UU KUP). However, its implementation remains problematic due to regulatory ambiguity, administrative inconsistency, and limited technological integration in tax administration. This situation creates structural asymmetry, where taxpayers are automatically subject to interest sanctions for late payments, while compensation for delayed restitution depends on administrative procedures and discretionary verification—raising concerns regarding fiscal justice and legal certainty. This research aims to evaluate the adequacy and fairness of the current regulatory framework and to propose a justice-oriented, IT-integrated regulatory model. Using a normative juridical approach, the research analyzes taxation laws, constitutional provisions, and relevant legal theories through statutory, conceptual, and philosophical methods to identify regulatory gaps and institutional weaknesses. The results indicate that the existing system suffers from normative ambiguity, fragmented administrative procedures, and inadequate alignment between fixed administrative interest rates and macroeconomic indicators such as inflation and benchmark interest rates. Although judicial decisions have strengthened the recognition of interest compensation as a taxpayer right, administrative practices remain inconsistent and insufficiently digitized. Furthermore, current digital tax systems—including e-filing, e-payment, and Coretax—have not yet embedded automatic and transparent compensation mechanisms. In conclusion, the study proposes reconstructing tax interest compensation regulation into a justice-oriented, IT-integrated model based on automatic entitlement, dynamic interest rate formulas, digital transparency, and strengthened institutional accountability to ensure fairness, efficiency, and public trust in Indonesia's tax system.

INTRODUCTION

Taxation constitutes the primary source of state revenue in Indonesia and serves as the fiscal backbone for financing public infrastructure, social welfare, education, and healthcare. As mandated by Article 23A of the 1945 Constitution, taxation must be regulated by law, reflecting the principle of legality and the rule of law in fiscal governance. In this context, tax administration is not merely a mechanism for revenue collection but a public legal relationship between the state and taxpayers that requires proportional balance between rights and obligations (Moosa 2018; Nurbekova et al. 2024; Pistone 2019). One essential element of

this balance is tax interest compensation (*imbal bunga pajak*), granted when taxpayers experience overpayment or delayed restitution by the tax authority.

Normatively, tax interest compensation is regulated under Article 27B of the Law on General Provisions and Tax Procedures (UU KUP), as amended by Law No. 7 of 2021 on Harmonization of Tax Regulations. However, despite the existence of statutory provisions, practical implementation frequently raises concerns regarding proportionality, transparency, processing time, and fairness (Guinchard 2018; Palmerlee 2025; Widlak et al. 2020). Taxpayers often encounter delays in restitution and uncertainty in interest calculation, resulting in perceived fiscal injustice (Hofri-Winogradow 2025). Theoretically, corrective justice requires the restoration of financial equilibrium when one party suffers loss due to administrative delay (Weinrib 2020). From a public law perspective, when the state retains funds that legally belong to taxpayers beyond a reasonable period, compensation must reflect the real economic value of time and loss.

The main research problem addressed in this article concerns the structural and normative inadequacy of the current legal framework governing tax interest compensation in Indonesia (DA Rahmawati et al. 2025; Rizqiyanto et al. 2025; Tan et al. 2020). Although legal recognition exists, the system has not been fully integrated with information technology (IT), and interest calculation remains partially dependent on administrative discretion (Oswald 2018). This condition potentially undermines legal certainty and equality before the law. According to Friedman's legal system theory, effective law requires coherence among legal substance, legal structure, and legal culture (Apaut et al. 2025; Flora et al. 2023). In the Indonesian context, digitalization initiatives such as e-filing, e-payment, and Coretax have modernized administrative procedures but have not yet fully embedded automatic, transparent interest compensation mechanisms within the legal design.

Scientific literature highlights that digital transformation in tax administration can significantly improve efficiency, transparency, and compliance when properly integrated with legal norms (Kaufmann & Alon, 2019; Purwanto, 2018). Furthermore, blockchain and algorithm-based systems have been proposed as mechanisms to enhance transparency and reduce discretionary manipulation (Mougayar, 2016). Procedural fairness in digital governance requires that automated systems guarantee accountability, auditability, and non-discrimination (Angwin, 2020). Nevertheless, prior research has predominantly examined digital tax administration in terms of compliance enhancement and administrative efficiency, rather than fiscal justice and corrective compensation rights (Belahouaoui et al. 2024; Fanea-Ivanovici et al. 2019).

This reveals a specific research gap: while numerous studies analyze digital taxation reform or interest sanctions for taxpayer non-compliance, limited scholarly attention has been devoted to reconstructing tax interest compensation as a rights-based corrective justice mechanism integrated with technology-based governance. Existing literature tends to treat compensation administratively rather than normatively within constitutional and justice frameworks. Moreover, few studies propose a comprehensive normative-operational legal model integrating fiscal justice principles, adaptive regulation, and IT-based automation in the context of Indonesian tax law.

This research addresses that gap by proposing a justice-oriented and IT-integrated model of tax interest compensation regulation. The study is grounded in corrective justice

theory (Aristotle, 2009), justice as fairness (Rawls, 1999), and legal system theory (Friedman, 1975), while incorporating principles of fiscal legality articulated by Soemitro (Soemitro, 1991). The hypothesis underlying this research is that the current regulatory framework does not fully reflect justice principles and lacks optimal technological integration; that effectiveness depends on regulatory clarity, integrated IT systems, and institutional integrity; and that a fair compensation model requires adaptive legal reconstruction aligned with technological advancement.

The objectives of this study are threefold: (1) to analyze and evaluate the fairness and technological integration of current tax interest compensation regulations; (2) to identify measures that enhance effectiveness and efficiency; and (3) to develop an ideal normative-operational legal model integrating fiscal justice and technology-based governance. The uniqueness of this research lies in its comprehensive reconstruction of tax interest compensation from a fiscal justice perspective, positioning IT not merely as an administrative tool but as an integral component of legal design.

The scope of this research includes normative analysis of Article 27B UU KUP and related implementing regulations; constitutional examination under Article 23A of the 1945 Constitution; evaluation of distributive, procedural, and corrective justice principles; assessment of IT integration within tax administration systems; and formulation of a justice-based regulatory model. By integrating legal philosophy, constitutional theory, and digital governance, this study aims to contribute to the development of a modern Indonesian tax system that ensures fairness, transparency, efficiency, and strengthened public trust.

METHOD

This study employs a normative juridical (doctrinal) research design to examine and reconstruct the legal framework governing tax interest compensation (*imbal bunga pajak*) within the Indonesian taxation system. The research is prescriptive in nature, aiming not only to analyze the adequacy of existing statutory provisions but also to formulate a justice-oriented and technology-integrated regulatory model. The normative approach is appropriate because the central issue concerns the coherence of legal norms, their philosophical foundations, and their institutional implementation within a public law framework (Ibrahim, 2006).

The study adopts a statutory approach by analyzing constitutional and legislative provisions regulating tax administration, particularly Article 27B of the Law on General Provisions and Tax Procedures (UU KUP) and its amendments under Law No. 7 of 2021 on Harmonization of Tax Regulations. Implementing regulations, including Government Regulations and Minister of Finance Regulations, are examined to assess the hierarchy, consistency, and clarity of legal norms. This analysis evaluates whether the regulatory framework fulfills principles of legality, proportionality, and legal certainty as mandated by the 1945 Constitution.

A conceptual and theoretical approach is applied to provide analytical depth. Aristotle's corrective justice theory is used to conceptualize tax interest compensation as a mechanism for restoring balance when taxpayers suffer financial disadvantage due to delayed restitution (Aristotle, 2009). Lawrence M. Friedman's legal system theory guides the examination of the interaction among legal substance, legal structure, and legal culture in tax administration

(Friedman, 1975). John Rawls's theory of justice as fairness provides a normative benchmark for assessing equality and fairness in compensatory mechanisms (Rawls, 1999). Additionally, Rahmat Soemitro's taxation theory frames tax obligations as public legal relationships grounded in statutory authority (Soemitro, 1991), while Gustav Radbruch's triadic concept of justice, legal certainty, and expediency is employed to evaluate normative legitimacy (Radbruch, 1950).

The research relies exclusively on secondary data, including primary legal materials (statutes and regulations), secondary materials (scholarly books, journal articles, and prior research), and tertiary references. Data were collected through systematic library research and categorized thematically into regulatory foundations, justice principles, administrative mechanisms, and digital governance integration.

Data analysis was conducted qualitatively using grammatical, systematic, teleological, and philosophical interpretation. A systemic evaluation based on Friedman's framework was undertaken to identify structural and cultural constraints affecting implementation. The study further identifies regulatory gaps between normative provisions and administrative practice.

Finally, the research develops a normative-operational regulatory model integrating information technology into the tax interest compensation mechanism, including automated calculation systems, digital refund tracking, and enhanced transparency tools. The study is limited to doctrinal analysis and does not involve empirical data collection. Its contribution lies in proposing a coherent, justice-based, and technology-driven regulatory reconstruction aimed at strengthening taxpayer protection and institutional accountability within Indonesia's modern tax system.

RESULTS

Substantive Imbalance in the Regulation of Tax Interest Compensation

The findings show that the legal regulation of tax interest compensation (*imbal bunga pajak*) in Indonesia remains substantively imbalanced and administratively inefficient. Although Article 17B and Article 27B of the Law on General Provisions and Tax Procedures (UU KUP), as amended by Law No. 7 of 2021, formally recognize taxpayers' rights to interest compensation, implementation practices demonstrate delays, opacity in calculation, and procedural rigidity.

Empirical fiscal data indicate that tax restitution reached approximately IDR 340.52 trillion by October 2025, reflecting the scale and systemic importance of refund administration. Despite administrative reforms such as PER-5/PJ/2023, which reduced the refund processing period for individual taxpayers from 12 months to 15 working days, practical challenges persist, including miscalculation and delayed compensation.

Furthermore, macroeconomic indicators reveal a disparity between administrative interest rates and real economic conditions. With the BI benchmark interest rate at approximately 4.75% and inflation at around 2.7%, the tax interest compensation rate of approximately 0.51% per month does not adequately restore the real time value of money. This disparity demonstrates substantive injustice, as compensation fails to reflect market dynamics and inflation-adjusted economic loss.

The research identifies multi-interpretative provisions within Article 27B and Article 17B of the UU KUP. The statute limits interest compensation to cases where objections,

appeals, or judicial reviews are granted, excluding other factual circumstances that result in overpayment. This narrow formulation creates legal uncertainty, particularly regarding the commencement date of interest calculation and whether delays caused by audits qualify for compensation.

The absence of automatic compensation mechanisms further produces asymmetrical legal treatment. While taxpayers are automatically subject to interest sanctions for late payment, interest compensation for delayed restitution is conditional and dependent on administrative procedures. This asymmetry reflects inequality before the law and undermines fiscal fairness.

Jurisprudential Affirmation of Taxpayer Rights

Judicial decisions consistently affirm that tax interest compensation constitutes a normative taxpayer right rather than administrative discretion. In Decision No. PUT-106140.99/2005/PP/M.XIIIA/2018, the Tax Court rejected retroactive application of Government Regulation No. 74/2011 and upheld the principle of legal certainty by granting interest compensation under the legal framework applicable to the relevant tax year.

In Decision No. PUT.40457/PP/M.VI/99/2012, the court recognized that cancellation of a Tax Collection Letter (STP) following a Supreme Court judicial review entitled the taxpayer to interest compensation, emphasizing substantive fiscal justice over procedural formalism.

Similarly, Decision No. Put-51032/PP/M.XIA/99/2014 expanded interpretation by confirming that cancellation of STP through litigation also triggers entitlement to interest under Article 27A of the UU KUP.

Collectively, these rulings demonstrate judicial consistency in interpreting interest compensation as an inherent consequence of unlawful tax collection, reinforcing corrective justice principles (Apeldoorn, 1996).

The study finds significant inconsistency in administrative practice across tax offices. Variations occur in verification procedures, interest calculation methods, and processing timelines. Manual administrative dependence increases uncertainty and reduces transparency.

This condition reflects weaknesses in legal structure and institutional governance, as described in legal system theory (Friedman, 1975). Although normative rules exist, structural implementation remains fragmented and insufficiently digitized.

Digitalization Gap and Technology Integration Deficit

Although Indonesia has introduced e-filing, e-payment, and e-refund systems, no binding legal framework mandates automated calculation or real-time transparency of interest compensation. The absence of end-to-end digital integration creates a gap between normative design and technological practice.

The findings indicate that digital tools such as automated calculation systems, blockchain-based audit trails, and real-time refund monitoring are not yet institutionally embedded within the legal regime. According to law and technology theory, legal systems must adapt to technological evolution to maintain procedural fairness and good governance (Hildebrandt, 2020).

The research also identifies structural inequality between direct and indirect tax contributions. In 2023, VAT contributed IDR 737.6 trillion (34.2% of total tax revenue), whereas PPh 21 contributed only IDR 200.8 trillion (9.3%). This imbalance indicates heavier

reliance on consumption-based taxation, which may disproportionately burden lower-income groups.

Despite progressive income tax rates under Law No. 36 of 2008, income inequality (Gini ratio increase from 0.381 to 0.388) suggests that fiscal redistribution remains limited. Under Rawls's difference principle, taxation should reduce inequality rather than exacerbate it (Rawls, 1999).

Theoretical Evaluation of Justice and Social Engineering

From a corrective justice perspective, delayed restitution without proportional interest constitutes failure to restore balance between the state and taxpayer (Apeldoorn, 1996).

Under Rawls's framework, institutional arrangements must guarantee equal liberty and protect disadvantaged groups (Rawls, 1999). The current rigid interest rate structure and administrative opacity undermine procedural justice.

Roscoe Pound's conception of law as social engineering implies that tax law must foster public trust and orderly fiscal relations (Pound, 1923). When restitution mechanisms are slow and opaque, the law fails to function as an instrument of social coordination. Furthermore, the absence of adaptive legal integration with digital governance reflects a gap identified in law-and-technology scholarship (Hildebrandt, 2020).

The research results demonstrate that while Indonesia's legal framework formally recognizes tax interest compensation as a taxpayer right, substantial normative ambiguity, administrative inconsistency, economic misalignment, and technological underintegration persist. Judicial jurisprudence has strengthened taxpayer protection, yet structural and regulatory reform remains necessary to ensure automatic, transparent, and economically fair interest compensation within a modern digital tax system.

Constitutional Foundations and Fiscal Justice

The discussion of tax interest compensation must begin from Indonesia's constitutional framework as a democratic rule-of-law state grounded in Pancasila. Taxation, while mandatory and coercive, is constitutionally limited by the requirement that it be regulated by statute and consistent with fundamental rights protections under Articles 28D, 28G, and 28H of the 1945 Constitution. These provisions guarantee equality before the law, protection of property rights, and legal certainty. Therefore, delayed restitution without proportional compensation constitutes not merely administrative inefficiency but a constitutional imbalance in fiscal relations.

Ludfie Jatmiko and Bakhtiar, argue that Pancasila embodies justice, legal certainty, proportionality, and balance between rights and obligations as foundational tax principles. When interest compensation is conditional, non-automatic, and dependent on lengthy audits, the equality between taxpayer and fiscal authority is compromised. In this context, tax interest should be interpreted as *restitutio in integrum*—a full restoration of the taxpayer's financial position (Jatmiko & Bakhtiar, 2024).

The current structure under Article 27A UU KUP reveals asymmetry: taxpayers are automatically sanctioned with interest for late payment, yet the state's obligation to compensate for delayed refunds remains conditional and procedurally burdensome. Such imbalance conflicts with the principle of equality before the fiscal law and undermines constitutional guarantees of fairness.

Corrective Justice and the Cost of Taxation

From a corrective justice perspective, the state must restore financial equilibrium when it retains funds that legally belong to taxpayers. Aristotelian corrective justice requires balancing the loss suffered by one party and the gain obtained by another. Delays in restitution generate economic loss through the time value of money, as well as psychological and administrative burdens.

Haula Rosdiana, conceptualizes this broader burden as cost of taxation, encompassing not only financial loss but also time cost and psychological cost. The current Indonesian system, which may require up to 12 months for examination before restitution, significantly increases such costs. Even with recent reforms such as PER-5/PJ/2023 accelerating individual refunds, systemic dependence on manual verification persists (Rosdiana, 2010).

Satjipto Rahardjo, emphasizes that law must serve substantive justice rather than rigid proceduralism. When restitution is delayed due to administrative formalism, justice becomes procedural rather than substantive. Hence, legal reconstruction must prioritize fairness in practice rather than mere normative declaration (Rahardjo, 2006).

Law as Social Engineering and the Role of Digital Transformation

Roscoe Pound, characterizes law as a tool of social engineering that must adapt to societal needs and technological change. In the context of digital tax administration, legal norms must be operationalized through systems that ensure transparency, predictability, and automatic enforcement (Pound, 1923).

Indonesia has introduced digital services such as e-filing, e-billing, and e-refund; however, these remain largely procedural digitalizations rather than rights-based automation systems. The absence of automatic interest calculation and real-time monitoring demonstrates that technological transformation has not yet been normatively internalized into fiscal justice mechanisms.

The implementation of the Core Tax Administration System (Coretax) since January 2025 represents a structural reform intended to integrate reporting, payment, supervision, and restitution processes into a unified digital ecosystem. From Friedman's, legal system theory, this development strengthens the legal structure dimension by modernizing institutional infrastructure. If fully optimized, Coretax may also enhance legal substance (consistent application of norms) and legal culture (increased taxpayer trust) (Friedman, 1975).

However, digital transformation alone is insufficient without normative reform. Technology must be coupled with explicit legal guarantees of automatic compensation, transparent dashboards, maximum processing time limits, and algorithm-based calculation standards.

Comparative Insights and Best Practices

The comparative analysis in the document demonstrates that countries such as Australia, the Netherlands, and Singapore provide stronger models of automated and technology-integrated tax interest systems.

Australia's Taxation Administration Act 1953 provides automatic overpayment interest aligned with market-based benchmarks and administered digitally through ATO Online. The Netherlands similarly grants tax interest automatically under a nationally aligned interest rate. Singapore's IRAS system ensures rapid digital refunds, typically within one to two weeks. These systems share three pillars: 1) Automatic interest calculation; 2) Market-based or nationally responsive interest rates; and 3) Fully integrated digital administration.

Indonesia, by contrast, still relies on conditional requests and manual verification. The comparative findings suggest that the weakness lies not in the absence of legal basis, but in implementation design

The discussion also highlights the need for harmonization between tax regulations and financial sector rules. Delays in refund disbursement are often caused by fragmented verification processes between tax administration and banking systems. Integration with banking data, real-time payment infrastructure, and secure digital identity systems could significantly reduce administrative friction.

Cloud computing, blockchain, and big data analytics offer additional potential for transparency and accuracy. However, these technologies require strong legal safeguards under the Information and Electronic Transactions Law (Law No. 11/2008 as amended by Law No. 19/2016) to ensure data security and evidentiary validity.

Toward a Justice-Oriented and IT-Based Regulatory Model

The analysis ultimately supports a reconstructed model of tax interest regulation built on four core principles: 1) Automatic entitlement to interest without requiring taxpayer application; 2) Dynamic interest rate formulas linked to objective macroeconomic indicators (e.g., BI Rate); 3) Digital transparency, including real-time dashboards and automated notifications; and 4) Institutional accountability mechanisms, including supervisory digital units and collaboration with oversight institutions.

Such reform aligns with constitutional equality principles, Aristotelian corrective justice, and modern fiscal governance theory. Coretax should function not merely as administrative software but as a norm-internalizing digital legal instrument that embeds justice directly into system design

This discussion demonstrates that fiscal justice in the digital era requires integration of legal philosophy, constitutional principles, administrative reform, and technological infrastructure. Without systemic automation and explicit legal guarantees, digitalization risks reproducing bureaucratic asymmetry in electronic form.

Therefore, the reconstruction of tax interest regulation in Indonesia must transcend procedural reform and move toward a rights-based digital fiscal system that ensures equality, transparency, and timely restitution. Only through such integration can Indonesia strengthen public trust and fulfill the constitutional mandate of justice in taxation.

CONCLUSION

Based on the overall findings and analysis presented in this study, it can be concluded that the legal regulation of tax interest compensation (*imbal bunga pajak*) in Indonesia formally recognizes taxpayers' rights but remains substantively, structurally, and technologically incomplete. Although Article 27B and related provisions of the Law on General Provisions and Tax Procedures (UU KUP) provide a normative basis for granting interest compensation, implementation practices demonstrate normative ambiguity, administrative inconsistency, economic misalignment, and insufficient integration with information technology systems.

First, from a constitutional and fiscal justice perspective, the current framework reflects an asymmetry between the state and taxpayers. While interest sanctions for late tax payments are imposed automatically, compensation for delayed restitution remains conditional and

procedurally dependent. This imbalance contradicts the principles of equality before the law, proportionality, and legal certainty as guaranteed under the 1945 Constitution. From the standpoint of corrective justice, delayed restitution without proportional and timely interest fails to restore financial equilibrium between the taxpayer and the state.

Second, jurisprudence from the Tax Court and Supreme Court has consistently strengthened the recognition of tax interest compensation as a normative right rather than administrative discretion. However, judicial reinforcement alone is insufficient to resolve systemic weaknesses. Structural fragmentation within tax administration, reliance on manual verification, and the absence of standardized automated calculation mechanisms continue to undermine transparency and efficiency.

Third, although Indonesia has undertaken significant digital reforms—including e-filing, e-payment, e-refund, and the implementation of the Core Tax Administration System (Coretax)—these innovations remain predominantly procedural. The legal design has not yet fully internalized automatic, transparent, and algorithm-based compensation mechanisms. Consequently, a gap persists between normative guarantees and technological execution.

Fourth, macroeconomic analysis indicates that fixed administrative interest rates do not adequately reflect real economic conditions such as inflation and benchmark interest rates. This misalignment reduces the restorative value of compensation and weakens substantive fiscal fairness.

Therefore, this study affirms the necessity of reconstructing the regulatory model of tax interest compensation into a justice-oriented and IT-integrated system. The proposed normative-operational model is built upon four core principles: (1) automatic entitlement to interest without requiring taxpayer application; (2) dynamic interest rate formulas linked to objective macroeconomic indicators; (3) digital transparency through real-time monitoring and automated notifications; and (4) strengthened institutional accountability supported by integrated technological infrastructure.

In conclusion, achieving fiscal justice in the digital era requires more than administrative modernization. It demands coherent integration between constitutional principles, corrective justice theory, regulatory clarity, institutional reform, and technological architecture. Only through such comprehensive reconstruction can Indonesia establish a tax interest compensation system that is fair, transparent, efficient, and capable of strengthening public trust in the national tax system.

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