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Pancasila As the Basis of Tax Law and Self Assessment in Income Tax

Wiwi Yuhaeni
Faculty of law, Universitas Pasundan, Bandung, Indonesia
wiwi.yuhaeni@unpas.ac.id

Abstract

Tax law is one of the positive laws in Indonesia. In practice, is this tax law based on Pancasila? Likewise, is the self assessment system in income tax based on Pancasila? In Indonesia, especially in the city of Bandung Cicadas Pratama Tax Service Office, especially for individual taxpayers, there are still taxpayers who do not submit annual notification letters or do not submit their tax obligations. This situation is certainly contrary to the precepts of Pancasila which is the basis of the philosophy of life of the Indonesian nation. The recearch method uses a descriptive analytical research specification, the approach method is a normative judicial approach. The research stage includes library research which is secondary data as well as field research is primary data and the last is qualitative juridical data analysis. In conclusion, tax law is still based on Pancasila. Pancasila is the philosophy of tax collection. Tax collection must be based on the law. With the collection of taxes, the government must provide good reciprocal service to the community (taxpayers) because they have served the state, namely "paying taxes". As well as in the self assessment of the income tax system that Pancasila is still the basis of its philosophy. Copliance with personal income tax is very low, especially in the Bandung Cicadas Pratama Tax Service Office. Copliance with taxpayers will increase income from taxes and is needed for development in realizing a just and prosperous society based on Pancasila and the 1945 Constitution.

Keywords
pancasila; tax law; income tax

I. Introduction

The Republic of Indonesia is a legal state that aims to achieve prosperity for its people so as to create a just and prosperous, peaceful, secure society that is evenly distributed throughout the Indonesian nation.

The sentence above, stated in the star of the Preamble to the 1945 Constitution, is the foundation of philosophy and the state (Sidharta, 2009). Its philosophical foundation is formulated in the form of a unified five basic principles, namely Pancasila. Regarding the goals of the state, in the preamble that the establishment of the "government of the Indonesian state" aims to: *"reveal the Indonesian nation and all of Indonesia's bloodshed and to promote public welfare, educate public life, realize a world of independence, eternal peace and social justice".*

So the political order that embodies the Indonesian state which wants the Pancasila state as a vehicle for realizing prosperity in the broadest sense for all Indonesian people.

As mentioned earlier, a peaceful and safe society whose people live side by side in peace, each of which has a livelihood that is sufficient for their family needs, food and clothing, housing is not lacking, their rights are guaranteed and respected by every citizen, there is no theft, murder, and so on.

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This can only be achieved through an economy that is well and regularly planned and with high morale, which means that in order to achieve such a state, it is necessary to improve the economic situation and increase the morale of the people through development.

Development is defined as the development of the Indonesian people as a whole and the development of the entire Indonesian society with the aim of realizing a just and prosperous society that is equally spiritual and material. Development is a process of action both from the government and from the private sector which includes all needs being met, which improves their welfare in accordance with the development of increasingly advanced technology and engineering (Soemitro, 1988; Sidiq & Maulida, 2021).

Pancasila is the philosophical basis of everything that lives in Indonesia, as well as all laws based on Pancasila. The tax law contained in the tax legislation by itself must be based on Pancasila, and how that Pancasila is spelled out in the tax law. Pancasila is the ideal foundation of the state to achieve its goals, namely a just and prosperous society, spiritually and materially evenly distributed. To achieve this goal requires money, and taxes are the main source of finance to achieve that goal. Tax which is the realization of people's service to the government in living together, contains the nature of mutual cooperation and kinship which is also contained in Pancasila (Soemitro, 1988; Suarsih, 2012; Anggraeni, 2016). Taxes as the main means besides oil to achieve state goals are not solely used for their function for the budgetary, namely putting as much money as possible into the state treasury to then get public saving, but also for their regulatory function, namely as a tool to provide incentives to the public private saving so that the savings will enter private investment which is prioritized by the state in development. So both Pancasila and taxes are two elements that play a very important role in the development of Indonesian society.

The self-assessment system is contained in the Income Tax and is a tax reform collection system in 1984, because before that year a tax collection system was implemented which gave full authority to the tax officer (fiskus), the success or failure of the implementation of tax collection depended on the tax officer. (Fiscus), is called the official assessment system. Prior to the tax reform, laws were enacted during the Dutch East Indies colonial era such as the 1925 Company Tax Ordinance, 1932 Wealth Tax Ordinance and 1944 Income Tax Ordinance. After 1984, the Income Tax arrangement was regulated by Law Number 7 of 1983, replaced by Law No. - Law Number 7 of 1991, amended by Law Number 10 of 1994, then replaced again with Law Number 17 of 2000, and now amended by Law Number 36 of 2008.

In fact, in Income Tax, in Indonesia (especially Bandung, one of the tax service offices), although it adheres to a self-assessment system, there are still people (taxpayers) who do not submit their Annual Tax Return (SPT), it is possible whether they do not understand or understand but lazy to submit it to the tax service office (KPP) where the taxpayer is domiciled.

The purpose of the self-assessment system is that taxpayers must be independent and horizontal in nature, where their position is equal to the tax officer (fiskus) unlike before the tax reform (tax reform) which is vertical, where the position of the taxpayer and the tax officer (fiskus) is not same. As a result, prior to the tax reform (tax reform) for government tax collection/network (tax officers/fiskus) it was less successful and after the tax reform there was an increase in tax collection/collection. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021).

This goal means that the tax officer (fiskus) must provide services, supervision and good role models for the community (tax payers). In practice, there are still tax officers who are less careful in checking the Annual Notice (SPT), both the way it is filled and how it is calculated, as it should be nil (not subject to tax), but they still have to pay taxes. There are also taxpayers who should pay more taxes but can be set to be smaller. Such a situation will certainly harm the state treasury, and tax officials should avoid taxpayers who will take active tax avoidance against the state treasury or who commit fraud in tax payments such as tax smuggling, tax deductions or tax neglect.

The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020). Economic growth is still an important goal in a country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020).

Moreover, in Indonesia the population is still agrarian, meaning that the economic life of the people still relies on the agricultural sector, the plantation sector whose life or income from agricultural or plantation activities will avoid / refuse to pay income tax (passive tax avoidance) except for land and building taxes (PBB) (Muhamad et al., 2019). Such thoughts/behavior patterns are usually found in people in rural areas (parochial community culture), in contrast to urban communities (subject community culture) awareness to submit or pay income tax is quite high, although there are also urban communities who do not want to submit or pay income tax.

II. Research Method

This research method is descriptive analytical, not only describing the applicable regulations but also the existing problems associated with legal theories which are then analyzed (Soekanto, 1986). The approach method used in this research is a normative juridical approach, which is a method that emphasizes the science of law and then examines the applicable legal rules.

This research was conducted by the author includes the following stages:

This research was conducted to obtain secondary data, namely through a study of statutory regulations, books or scientific works or seminar papers or articles, which have to do with Philosophy, Pancasila, Tax/Tax Law, and Income Tax. Secondary data in this study sourced from legal materials (Marzuki, 2015):

a. Primary sources or outhorities, in the form of statutory regulations. These laws and regulations are like the 1945 Constitution, Law Number 28 of 2007 concerning General Provisions and Tax Procedures, Law Number 36 of 2008 concerning Income Tax.
b. Secondary legal materials (secondary sources or outhority), namely in the form of books, scientific papers or papers written by experts. Especially books related to Philosophy, Pancasila, Tax/Tax Law and Income Tax.
c. Tertiary Legal Materials, in the form of materials that are supportive of primary legal materials and secondary legal materials. The materials in question are English-Indonesian dictionaries, Dutch-Indonesian dictionaries, law dictionaries and the internet related to the topic under study.

This research was conducted to obtain primary data, namely facts collected from the results of field research to support secondary data. Document studies, namely conducting research on documents that are closely related to Pancasila as the foundation of tax law philosophy and self-assessment system in income tax.

Interviews, namely holding questions and answers to obtain primary data directly with the staff of the Tax Service Office of Pratama Bandung Cicadas.

Drawing conclusions from the research results that have been collected is carried out using a qualitative normative analysis method. Normative because this research is based on the existing laws and regulations as positive law. Qualitative because it is an analysis that comes from information from interviews.

III. Results and Discussion

3.1 Pancasila is the Basis of Tax Law

Indonesia is a legal state based on Pancasila and the 1945 Constitution. So taxes in Indonesia must have a background based on the state philosophy, namely Pancasila and is *grundnorm* (Johan et al., 2019). *Grundnorm* or the highest legal norm in a country. Under the grundnorm there are legal norms that are lower in level than the grundnorm. The grundnorm is the Stufenbau des Recht teaching put forward by Kelsen (2003), that the legal system is a hierarchy of law. In that hierarchy, a certain legal provision is rooted in a higher provision and this higher provision is the Grundnorm or a hypothetical basic norm. The lower provisions are the concretization of the higher provisions. This basic norm is present a priori and is relatively permanent. This concept was later adopted by Nawiasky (2021) with his *Staatsfundamentalnorm.*

In Indonesia, the example of the hierarchical legal norms forms a hierarchical structure known as the legal order (Purnawan, 2011). As explained in Article 7 paragraph (1) of Law Number 12 of 2011 concerning the Establishment of Legislations, that the Type, Hierarchy and Content of the Legislation are as follows:

a. The 1945 Constitution;
b. Decree of the Consultative Assembly;
c. Laws/Government Regulations in Lieu of Laws;
d. Government Regulations;
e. Presidential Regulation;
f. Provincial Regulations;
g. Regency/City Regional Regulations.

Based on the author's observations so far, when referring to the hierarchy of the legislation, the provisions of tax law (written provisions) are still in accordance with the provisions contained in Law Number 12 of 2011 meaning that after there is a law made by the government (President and DPR) there are Government Regulations (PP No. 19 of 2009 concerning Income Tax on Dividends Received or Obtained by WPOPDN, PP No. 71 of 2008 concerning Payment of Income Tax on Income from the Transfer of Land and Building Rights) and the Minister of Finance Regulation (PMK No. 253/ PMK.03/2008 concerning WWP of Certain Entities as PPh Collectors from Buyers on PPnBM which is classified as very luxurious, PMK No.43/PMK.03/2009 concerning PPh Article 21 borne by the government on the income of workers in certain categories) (Adiyanta, 2020). But it is very unfortunate that the tax law in Indonesia, there is a law whose validity period is very short, for example the General Provisions and Tax Procedures (KUP) which is regulated by Law No. 28 of 2007 has been replaced again with Law No. 16 of 2009. It is proven that when the author submitted the 2012 Annual Tax Return at the Cicadas Pratama Service Office, he was still using Law No. 28 of 2007. This shows the ineffectiveness of Law No. 16 of 2009 concerning the KUP, meaning that it is only a waste of funds. It's better if the state budget/funds/money are used for more useful interests, for example for the poor and neglected children.

The philosophy of Pancasila as the philosophy of life, is a philosophy that is used as a guide, guide or guide by the Indonesian people in everyday life. The philosophy of Pancasila is a philosophy to be practiced in everyday life, in all areas of life and livelihood.

In all fields of life and livelihood in Indonesia, such as the fields of ideology, politics, socio-culture, economy, defense and national security and even law. This livelihood has to do with taxation issues. For more details, starting with the function of the budget (budgeter) and the function of regulating (regulation/regularend). The budget function (budgeter) is a function that is located in the public sector, and taxes here are a tool (a source) to put as much money as possible into the state treasury which in time will be used to finance state expenditures. Examples of Income Tax are regulated in Law Number 36 of 2008, Value Added Tax on Goods and Services and Sales Tax on Luxury Goods is regulated in Law Number 42 of 2009, Land and Building Tax is regulated in Law Number 12 of 1994 In this budget function, honesty from the tax officer (fiskus) is needed, because the proceeds from the tax will be needed for development, such as development in the education sector, economic development, civil servant salaries and so on. Function to regulate (regulation/regularend), taxes are used as a tool to achieve certain goals that are outside the financial sector and this regulatory function is mostly aimed at the private sector. This regulatory function can be used as a deterrent, for example, imported goods are subject to high taxes and encouraging tools such as domestic investors (PMDN) and foreign investors (PMA) are subject to a light tax, exporters are subject to a 0% tax.

In this regulating function, it will look at the political, economic, socio-cultural and defense and security conditions of a country. For example, foreign investors (PMA), recently do not want to invest in Indonesia because the political, economic, socio-cultural, legal and national security conditions are less guaranteed. The political situation in Indonesia is heating up between supporters and options, the regional head election, especially in 2014 there will be a general election for the legislative election and the election for president and vice president.

The economic condition of our country is still not stable, especially since fuel prices have increased so that basic goods for the community have increased as well as services have increased, inflation has continued, the dollar has gone up because the rupiah has weakened. Now the government is raising sales tax on luxury goods (VAT BM) for imported cars and branded completely built-up (CBU) or whole imports up to 125%-150% (Suratno et al., 2020). Socio-cultural, there is a difference or gap between the rich getting richer and the poor getting poorer, neglected children, not going to school because their parents are poor. The law, it is powerless, many judges who do not act fairly who are not guilty are punished who are guilty of being released, judges are bribed, for the sake of victory in the case, they are lightened in sentence demands, even recently for the sake of winning the post-conflict local election.

Seeing such incidents, foreign investors (PMA) do not want to invest in Indonesia for the safety of their lives and profits. They prefer to go to countries such as Malaysia, Singapore or Thailand.

Article 23 A of the 1945 Constitution, is the legal basis for tax collection which reads: "Taxes and other levies that are coercive for the purposes of the state are regulated by law". Although this article is the legal basis for tax collection, in essence this provision implies tax philosophy.

All tax collections must first obtain approval from the people, because taxes cut their own flesh. This approval from the people is obtained from the House of Representatives, which consists of people's representatives, who are directly elected by the people in general elections. If the draft tax law has received approval from the House of Representatives, then this means that it has received approval from the people (Sastrawan et al., 2021). After obtaining approval from the people (the Tax Bill) together with the President, as the chairman of the executive body, it is stated in the form of a law. So that is the reason why taxes must be based on law.

Tax law actually has a broad scope, not only examining conditions in society that are related to the imposition of taxes and formulating and interpreting legal regulations by taking into account the economy and the state of society, tax law contains elements of criminal and judicial law as contained in the Act. Number 17 of 1997 concerning the Tax Dispute Settlement Agency which has been in effect since January 1, 1998. It was further updated by Law Number 14 of 2002 concerning the Tax Court, which is effective from the date of its promulgation, namely April 12, 2002.

In practice, even though there is already a Tax Court, for taxpayers who defer taxes, object to the payment/imposition of taxes, they are resolved administratively by the tax officer (fiskus) not in the Tax Court. This kind of treatment, taxpayers who violate the applicable provisions will not be deterred.

3.2 Pancasila is the Basis of the Self-Assessment System in Income Tax and Individual Taxpayer Compliance

Pancasila is the philosophical basis / philosophy of everything that lives in society, as well as all laws based on Pancasila *(grundnorm)*. Tax law contained in tax legislation by itself must be based on Pancasila. One of the taxes in Indonesia including Income Tax which is regulated in Law Number 36 Year 2008 concerning Income Tax. In the income tax there is a tax collection system called the Self Assessment System.

The system is a tax reform collection system in 1984, because before that year a tax collection system was implemented which gave full authority to the tax officer (fiskus), the success or failure of the implementation of tax collection depended on the tax officer (fiskus), called the Official Assessment System. Prior to the tax reform, legislation was enacted during the Dutch East Indies colonial era such as the 1925 Company Tax Ordinance, 1932 Property Tax Ordinance, and 1944 Income Tax Ordinance. After 1984, the regulation on Income Tax was regulated by Law Number 7 of 1983, replaced by Law Number 7 of 1991, amended by Law Number 10 of 1994, then replaced again by Law Number 17 of 2000 and now amended by Law Number 36 of 2008.

The self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed annually. In this system, the initiative and activities of calculating and collecting taxes are entirely in the hands of the taxpayer. Taxpayers are considered capable of calculating taxes, able to understand the tax laws that are currently in effect, and have high honesty, and are aware of the importance of paying taxes. Therefore, taxpayers are given the trust to: calculate their own tax payable; take into account the tax payable by yourself; pay yourself the amount of tax owed; self-report the amount of tax payable and account for the tax payable.

In this self-assessment system, the community or taxpayers need compliance. As stated by Salman and Susanto (2005), that: "Compliance is based on the expectation of a reward for efforts to avoid punishment or sanctions that may be imposed if someone violates the provisions of the law. This compliance is not at all based on a belief in the purpose of the rules in question, and is more based on the control of the power holder. Likewise with taxpayers, they will not comply if there are no sanctions from the Government (Fiscal Authority) based on applicable tax regulations (Darmayasa et al., 2018). According to Nurmantu et al (2007): "Taxpayer compliance is guilt and shame, taxpayers' perception of the fairness and justice of the tax burden they bear, and the effect of satisfaction on the government" and "Taxpayer compliance is identified from: (1). Taxpayer compliance in registering; (2). Taxpayer compliance to submit/report SPT; (3). Compliance in the calculation and payment of tax payable; (4). Compliance in payment of arrears".

Individual Taxpayer Compliance at the Bandung Cicadas Pratama Tax Service Office based on 2008-2011 data. In KPP Pratama Cicadas in 2009 there was a decline but in the following years it continued to increase, the highest percentage occurred in 2011 at 40.25% and the lowest occurred in 2009 at 11.40. This situation shows that taxpayer compliance is very low (see table).

Table 1. Individual Taxpayer Compliance Data at the Bandung Cicadas Pratama Tax Service Office 2008-2011

KPP	Year	WP Report	Total WP	Obedience (%)
Bandung Cicadas	2008	7.397	43.634	16,95
	2009	9.034	79.247	11,40
	2010	2.781	97.887	30,42
	2011	44.361	110.202	40,25

KPP Pratama Cicadas, which is under the Regional Office of the Directorate General of Taxes I West Java, namely:

a. Cicadas District
b. Mandalajati District
c. Ujungberung District
d. Cibiru District
e. Panyileukan District
f. Cinambo Kecamatan District
g. Arcamanik Kecamatan District
h. Antapani Kecamatan District
i. Batu Fruit District
j. Gede Bage Kecamatan District

There are 5 working areas of the Primary Tax Service Office in Bandung City:

1. Tax Office Pratama Bandung Bojonagara
2. Tax Office Pratama Bandung Cibeunying
3. Bandung Karees Primary Tax Service Office
4. Tax Office Pratama Bandung Cicadas
5. Tax Office Pratama Bandung Tegallega

Re-examine Pancasila's relationship to taxes or vice versa, taxes to do with Pancasila. Pancasila gets its elaboration in taxes, because the tax is nothing but the embodiment of kinship and mutual cooperation of the people, where the people give their services in the form of money without getting a directly appointed reward, which is used to finance expenditures for the benefit of the general public, which in the end also includes individual interests. What comes from taxpayers who are only a small part of the community is used for the benefit of all the people, as well as for the benefit of those who do not pay taxes, so that there seems to be equity here.

The relationship between the first precepts of the One Godhead and taxes is that the taxes levied by the state are human creations, do not conflict with God, because in the Quran or other scriptures God also commands humans to pay zakat or one-tenth of it to be used for the benefit of others. -people who are poor or for the benefit of the general public without getting a direct reward.

The second precept, Just and Civilized Humanity, is implied from the juridical point of view of the tax. Taxes must not only fulfill justice, they must also be in accordance with human civilization, especially civilization in Indonesia. Justice is one of the juridical requirements of taxes, which is reflected in the principle of non-discrimination, the principle of carrying power, meaning that people in the same situation must be subject to the same tax, and are not allowed to treat them differently, regardless of nation, class, sect, ideology and so on. Humanity means that the treatment of taxpayers must be human. Humane treatment must not violate human rights and must be appropriate for humans and arbitrary actions against taxpayers must be avoided.

The third principle, the Unity of Indonesia is described in taxes, because taxes are the main source of finance to maintain the unity that was proclaimed on August 17, 1945, because the life of a nation depends on the existence of state revenue which is the soul for the survival and continuity of the nation's life. Without income, most of which comes from taxes that come from the people themselves. The Indonesian nation as a real unity, it is impossible to remain independent and live immediately. With this way of thinking, taxes are a unifying tool for the nation.

The fourth precept, Democracy led by Wisdom of Wisdom in Deliberation/Representation, has actually been stated in Article 23 A of the 1945 Constitution, stating that all taxes and other levies are based on the law. Populistry means that the people participate in determining the existence of levies through representatives in the People's Representative Council which are led directly and democratically by the people themselves.

The fifth precept, Social Justice for all Indonesian people. Tax is a tool for people's financing, namely to finance expenditures for the benefit of the general public. Not everyone who lives in Indonesia pays taxes. Only some people who live in Indonesia pay taxes. However, the proceeds obtained from these taxes are used for the common good, as well as for the benefit of the people who do not pay taxes.

As a value system, Pancasila is the "base-values" as well as the "goal-values". All values in the Pancasila value system are united by the principles of "unity in difference" and "difference in unity" which animate the basic structure of human existence in togetherness. The unifying principle in the coat of arms of the Republic of Indonesia is formulated in the expression *"Bhineka Tunggal Ika"*. So even though different tribes must still obtain or enjoy development obtained from taxes or from other sources.

IV. Conclusion

Tax law is one of the positive laws in Indonesia. Tax law is still based on Pancasila. Pancasila is the philosophy of tax collection. Tax collection must be based on the law, if it is not based on the law, it means that the state/government commits theft/robbery of the people. Tax law, apart from civil law, is also public law. With tax collections, the government must provide good public-service / contra-achievement / reciprocal services to the community / taxpayers because they have served the state, namely "paying taxes".

Pancasila is still the basis for the self-assessment of the Income Tax system. In the income tax self-assessment system, the public or taxpayers need compliance. Compliance with Income Tax (Personal) is still very low, especially in KPP Pratama Bandung Cicadas which is one of the areas of KPP Pratama Bandung City. With compliance from taxpayers, it will increase income from taxes and is needed for development in realizing a just and prosperous society based on the philosophy Pancasila and the 1945 Constitution.

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