



ON LEGAL CULTURE OF TAX ENFORCER IN INDONESIA: A LITERATURE REVIEW

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Article	Abstract
<p>Keywords:</p> <p>Keywords: legal culture; tax enforcement; tax</p> <p>History of Article Received: November 30, 2023; Reviewed: December 07, 2023; Accepted: December 12, 2023; Published: December 16, 2023;</p> <p>DOI: 10.56282/jtlp.v1i3.476</p>	<p>Empirical gaps, juridical gaps, and philosophical gaps in tax enforcement indicate the need for rearrangement of the prevailing legal culture in the implementation of tax enforcement in Indonesia. In fact, law enforcers in the field of taxation have been equipped with corporate values in the Ministry of Finance, namely integrity, professionalism, synergy, service, and perfection, and must carry out bureaucratic reform consistently and continuously based on Presidential Regulation Number 81 of 2010 and Ministry of Administrative and Bureaucratic Reform Regulation Number 52 of 2014. Based on the analysis and discussion, this literature review resulted in two conclusions. First, the legal culture of tax enforcement in Indonesia relies too much on legal positivism, which has the potential to be abused by unscrupulous individuals given the limitations of the law in regulating the behaviour of taxpayers and law enforcers. Second, the legal culture of tax enforcers in Indonesia should be oriented towards responsive culture, whose reach is on behaviour that is not just a routine that is logical deduction and based on the limitations of written rules</p>

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1. INTRODUCTION

One of the important components of law formation in a country's legal system is legal culture. Understanding legal culture must also be an important part of law enforcement, including law enforcement in the field of taxation, considering that law enforcement is a process that essentially cannot be separated from the application of discretion, which basically involves making certain decisions or views regarding what is considered good and what is considered bad.¹

The need for understanding and strengthening legal culture in law enforcement in the field of taxation cannot be separated from the problems in connection with the existence of empirical gaps, juridical gaps, and philosophical gaps, despite the

¹ Ika Darmika, Budaya Hukum (Legal Culture) dan Pengaruhnya Terhadap Penegakan Hukum di Indonesia, *Jurnal Hukum tô-râ*, Vol. 2 No. 3, 2016, p. 429.

existence of the Ministry of Finance's corporate values, code of ethics and code of conduct within the Directorate General of Taxes. Empirical gaps are seen in several things that have happened. There are several cases of corruption or money laundering of unscrupulous employees that have been processed by relevant law enforcement officials.² Then, the Corruption Eradication Commission (KPK) found 134 tax employees who owned shares in 280 companies, including tax employees who owned shares in tax consulting companies.³ One of the juridical gaps can be seen from the fact that trading in influence has not been regulated as one of the criminalised acts in Indonesia. These acts are non-mandatory offences or in the national laws of each country are not imperative according to the United Nations Convention Against Corruption (UNCAC), so that it is utilised by certain individuals to commit various acts that are actually categorised as violating the law and ethics.⁴ As for the philosophical gap, among others, it can be seen from the role of law enforcement in realising abstracto law into concreto law,⁵ but in reality, many law enforcers in carrying out their role still ignore cultural aspects in the form of weak honesty values in social life, where the values of honesty and personal and social integrity are still not strongly enough embedded in the work environment and society.⁶

The existence of empirical gaps, juridical gaps, and philosophical gaps in taxation shows the need for efforts to optimise the implementation of the duties and authority of an institution, as Friedman argues that one of the components in the legal system that can be used is legal culture. In summary, legal culture is everything about who determines the structure to run and how a structure and substance is used.⁷ The urgency of rearranging legal culture shows the need to conduct a study and discussion related to two existing problem formulations. First, how is the legal culture prevailing in tax enforcement in Indonesia. Second, how the ideal legal culture in tax enforcement in Indonesia.

2. METHOD

In answering the two problem formulations, this study uses a qualitative approach, which is a process of study and understanding based on a methodology that investigates a social phenomenon and human problems.⁸ The methodology of this study utilises the hermeneutic method. This method is able to reveal social experiences, aspirations or anything that is invisible through the construction of

² Ikatan Konsultan Pajak Indonesia, "Pakar Sebut Penegakan Hukum dan Pendekatan Budaya Bisa Pulihkan Nama Baik DJP", available at <https://ikpi.or.id/en/pakar-sebut-penegakan-hukum-dan-pendekatan-budaya-bisa-pulihkan-nama-baik-djp/> (accessed 7 October 2023).

³ Yogi Ernes, 2023, "3 Pegawai Pajak yang Punya Kantor Konsultan Diklarifikasi KPK Hari Ini", available at <https://news.detik.com/berita/d-6656506/3-pegawai-pajak-yang-punya-kantor-konsultan-diklarifikasi-kpk-hari-ini> (accessed 9 October 2023).

⁴ Andhy H. Bolifaar, Rekonstruksi Hukum Terhadap "Trading In Influence" Dalam Membangun Pajak Yang Bebas Korupsi di Indonesia, *Journal of Sustainable Development Issues*, Vol. 1, No. 2, 2022, p. 38, DOI: <https://doi.org/10.56282/jsdi.v1i2.299>.

⁵ Haryono, Penegakan Hukum Berbasis Nilai Keadilan Substantif, *Jurnal Hukum Progresif*, Vol. 7, No. 1, 2019, p. 20.

⁶ Lamijan, Problematika Penegakan Hukum Perpajakan (Kajian Tindak Pidana Ekonomi Bidang Mafia dan Korupsi Perpajakan), *Jurnal Pembaharuan Hukum*, Vol. 1, No. 1, 2014, p. 49.

⁷ Kusumaningtuti SS, *Peranan Hukum dalam Penyelesaian Krisis Perbankan di Indonesia*, Jakarta: PT. Raja Grafindo Persada, 2009, p. 17.

⁸ Juliansyah Noor, *Metodologi Penelitian: Skripsi, Tesis, Disertasi, dan Karya Ilmiah*, (Jakarta, Kencana, 2017), pp. 33-34.

literature and/or opinions⁹ in order to produce answers to the formulation of existing problems.

The use of hermeneutic method in this study is closely related to the reality of legal culture improvement in tax enforcement. Reality is captured and digested based on the guidance of reason, conscience, the five senses, and the function of logic, which will lead each individual to consciously understand and distinguish between good or bad, beautiful or not beautiful, moral or immoral, and fair and unfair. Likewise, in building interactions with fellow humans, awareness will form a collective feeling to do or not do a certain concrete situation, which will give birth to rules of behaviour or norms as guidelines for behaviour in society.¹⁰ A rule of behaviour or norm, if it has legitimacy in society, must obtain its validity from an authorised public body (in this case the state), which is communicated through language, sentences, words and texts. The container of language, sentences, words and text must adjust the facts or reality as well as moral values, truth and justice which is a hermeneutic framework in the event of law implementation/enforcement. Because the framework is bound to 2 (two) studies, namely ascertaining the content and meaning of a word, sentence, text and language, as well as finding instructions and real meaning which could be in its symbolic form.¹¹

3. ANALYSIS AND DISCUSSION

A. Overview of Legal Culture and its Implementation in Tax Enforcement in Indonesia

The words culture and law are very meaningful in the concept of legal culture. According to Febbrajo, culture can be seen from the perspective of anthropology and sociology. Anthropology views culture as regular behaviours based on traditional customs, while sociology views culture as a matter of social control through institutions committed to the values embraced by a particular group of people.¹² The explanation shows that each type of culture has to deal with the gap between self-representation and reality, between norms on paper and norms in action. This suggests that in relation to law, legal culture may be considered 'too formal' if it underestimates the influence of social norms, or legal culture may be considered 'too material' if it does not recognise the relevance of legal norms.¹³ Furthermore, legal culture essentially relates not only to normative approaches but also cognitive approaches that concretely suggest different combinations of legal and social norms in different situations.¹⁴

Legal culture must be understood and owned by a law enforcer considering that law enforcement is a profession of trust, namely the trust of the state and society to certain apparatus. Law enforcement is a dynamic process carried out by certain

⁹ Adji Samekto, *Pergeseran Pemikiran Hukum dari Era Yunani Menuju Postmodernisme*, (Jakarta: Konstitusi Press, 2015), p. 186.

¹⁰ Nyana Wangsa dan Kristian, *Hermeneutika Pancasila: Orisinalitas & Bahasa Hukum Indonesia*, (Bandung: PT. Refika Aditama, 2015), p. 3.

¹¹ *Ibid.*, p. 8.

¹² Alberto Febbrajo, A typology of legal cultures, in Alberto Febbrajo, *Law, Legal Culture and Society: Mirrored Identities of the Legal Order*, Oxon and New York: Routledge, 2019, p. 29.

¹³ Alberto Febbrajo, *Ibid.*, p. 31.

¹⁴ *Loc.cit.*

institutions in accordance with certain procedures.¹⁵ This shows that the law enforcement profession describes a position that has intellectual and service specialisation which ideally has principle characteristics in the form of a set of attitudes and techniques applied when providing services, a standard that is measured by implementation in services, and a system of supervision of work practices and education.¹⁶

Likewise, in the field of taxation, basically the law must be enforced by law enforcers. The law enforcers cannot be separated from their human dimension as individual beings as well as social beings.¹⁷ Thus, among law enforcers in the field of taxation and between their offices, there will be differences concerning commitment, determination, orientation, and so on, not merely working according to the sound of regulations.¹⁸ The existing differences are not something wrong, but the problem is how the different tax enforcement can be implemented properly.

The existence of differences and efforts of law enforcers who must provide good service, the existence of legal culture can be one of the important keys to the success of tax enforcement. This urgency is based on the thought, among others, that in the process of law enforcement in the field of taxation, which includes tax billing, tax audit, preliminary evidence examination, and investigation of criminal offences in the field of taxation, there are potential violations. So that with the legal culture, the weaknesses in the tax enforcement process can be corrected, then replace it with a new paradigm in accordance with the momentum of independence.¹⁹ DGT as an institution with integrity, professionalism, synergy, service, and upholding perfection²⁰ in the sense that not only the individual but also the organisation. In addition, the urgency of culture in the development of law enforcement organisational development is in line with some expert thoughts. Janicijevic asserts that the culture in an organisation influences the model and implementation of the organisation's structure and its organisational structure will have a strong influence on organisational performance.²¹ Later, Hatch and Cunliffe explained that culture in an organisation must be represented by a configuration model that is connected to each other, considering that the cultural model in an organisation is the identity, strategy, design, structure and processes, as well as the behaviour and performance of an organisation.²²

Culture in the structure of law enforcement in taxation cannot be separated from corporate values in the Ministry of Finance. Integrity, professionalism, synergy, service, and perfection are corporate values that have been considered as a set of knowledge, values, beliefs, perceptions, assumptions and expectations that underlie

¹⁵ Luhut M.P. Pangaribuan, Advokat dan Penegakan Hukum dalam Perspektif Peradilan Pidana, *Jurnal Hukum dan Pembangunan*, Vol. 17, No. 6, 2017, p. 621, DOI: 10.21143/jhp.vol17.no6.1393.

¹⁶ *Ibid.*, p. 616.

¹⁷ Agus Sardjono, Beberapa Problematika Penegakan Hukum dalam Praktek Peardilan, *Jurnal Hukum dan Pembangunan*, Vol. 24, No. 5, 1994, p. 447.

¹⁸ *Ibid.*, p. 448.

¹⁹ Antoni, Menuju Budaya Hukum (Legal Culture) Penegak Hukum yang Progresif, *Nurani: Jurnal Kajian Syari'ah dan Masyarakat*, vol. 19, no. 2, 2019, pp. 237-250, doi:10.19109/nurani.v19i2.4613.

²⁰ Kementerian Keuangan, "Nilai-Nilai Kementerian Keuangan", available at <https://djpb.kemenkeu.go.id/direktorat/sitp/id/profil/nilai-nilai-kementerian-keuangan.html> (accessed 7 October 2023).

²¹ N. Janicijevic, The Mutual Impact of Organizational Culture and Structure. *Economic Annals*, LVIII No. 198, 2013, p. 58.

²² M. J. Hatch and A. L. Cunliffe, *Organization Theory*, Oxford, UK: Oxford University Press, 2013.

the attitudes and behaviours of employees within the Ministry of Finance.²³ In addition to corporate values, DGT institution must implement Bureaucratic Reform consistently and sustainably as mandated by Presidential Regulation Number 81 Year 2010 on Grand Design of Bureaucratic Reform 2010-2025. Then, the Presidential Regulation was followed up by the Ministry of Administrative Reform and Bureaucratic Reform Regulation Number 52 of 2014 concerning Guidelines for the Development of Integrity Zones Towards Corruption-Free Areas and Clean Serving Bureaucratic Areas within Government Agencies, which seeks to manage the bureaucracy through an integrity zone development programme implemented in work units in government agencies that provide public services. The bureaucratic arrangement includes six categories of change, namely change management, arrangements in the field of management, mechanisms in the human resource management system, strengthening in terms of supervision, strengthening performance accountability, and improving service quality in the public sector. Ultimately, the purpose of the integrity zone development programme is to create a bureaucracy, including tax law enforcement institutions, that is clean from corruption, collusion and nepotism, as well as professional government officials to carry out public service responsibilities properly and adequately.²⁴

The implementation of legal culture in tax enforcement is strengthened in the order of laws, as some of its provisions have been formulated in Article 36A, Article 36B, Article 36C, and Article 36D of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times last by Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law (KUP Law). The provisions in KUP Law are the implementation of reward and punishment culture within DGT. Based on the code of ethics of the employees of the Directorate General of Taxes, the internal unit of the Ministry of Finance authorised to conduct audit and investigation, the tax supervisory committee, as well as the Criminal Code (KUHP) and other applicable criminal laws, such as Law Number 31 Year 1999 on the Eradication of Corruption and its amendments, tax employees may be subject to punishment in accordance with the provisions if due to their negligence or deliberately calculating or determining taxes not in accordance with the provisions of the tax law, They are proven to have committed extortion and threatening to taxpayers to benefit themselves unlawfully, to benefit themselves unlawfully by abusing their power to force someone to give something, to pay or receive payment, or to do something for themselves. However, tax officials cannot be prosecuted (either civilly or criminally) if they carry out their duties in good faith and in accordance with the provisions of tax laws and regulations, and can be incentivised based on certain performance achievements.

B. Ideal Legal Culture in Tax Enforcement in Indonesia

The problem of power in law enforcement, including law enforcement in the field of taxation, is essentially a problem that is not simple.²⁵ . The problem is not only due

²³ Jamiat Akadol, Budaya Hukum sebagai Faktor Pendorong Terwujudnya Reformasi Birokrasi Daerah di Indonesia, *Jurnal Magister Hukum Udayana (Udayana Master Law Journal)*, Vol. 7, No. 1, 2018, p. 15.

²⁴ Prasetya Eka *et al.*, Implementation of The Integrity Zone Development Program Towards a Corruption-Free Area and a Serving Clean Bureaucracy Region (Study at Malang Regional Tax Service Agency), *Journal of Local Government Issues (LOGOS)*, Doi: [10.22219/LOGOS.Vol2.No2.134-148](https://doi.org/10.22219/LOGOS.Vol2.No2.134-148).

²⁵ Haryono, *Op.cit.* p. 20.

to the complexity of the legal system itself and not only lies in the difference between what is regulated in the law and its implementation, but also the complexity of the relationship between the legal system and the social, political, economic and cultural systems of society due to human factors that do have ambivalent tendencies in themselves.²⁶ Thus, efforts are needed to narrow the distance between legal provisions and their implementation. These efforts are not solely on legal development efforts, but must also be accompanied by human development efforts as a resource in realising the goals and ideals of law,²⁷ where resources in the form of humans as those who determine a structure runs and how a structure and substance is used, is a reflection of a legal culture. The complexity of the legal system and the difference between what is regulated in the law and its implementation refers to legal positivism, which is structured in a centrally integrated and authoritative manner, becoming very influential in the life of the state, where the conception of justice in norms and law (*ius*) has been identified with statutory norms (*lege*).²⁸ This typology of legal positivism will make the legal system in Indonesia characterised as objectivist-realist, in which the problems of legislation, the expected and selected results of legislation, the observed results of legislation, and the performance of legislation remain dependent on empirical facts.²⁹ Of course, law enforcement that tends to have the ideology of legal positivism will make law enforcers become law enforcers or enforcers of objective norms legitimised by power. Whereas law enforcement cannot be separated from the meaning of law itself, namely the meaning of justice, morals and sociology that are always contained in the law.³⁰

The application of a good legal culture in tax enforcement is in line with several experts' thoughts. Samekto asserted that in terms of legal culture, law enforcers in Indonesia should be able to reflect decisions aimed at the good of many people, one of which is the criteria for making decisions with the concept of civil society.³¹ Then, Pound argued that everyone must hold on to several assumptions. First, other people will not make arbitrary attacks on them. Second, everyone can control what they get in the existing social and economic order and use it for their own interests. Third, others will act in good faith, so that they will fulfil their expectations and make efforts in accordance with the expectations of their society. Fourth, there is an assurance that each person will give back proportionally what they have unjustly gained to the detriment of others. Fifth, everyone will act very carefully, so as not to cause harm to others.³² Furthermore, Rahardjo asserted that law which should be drawn as a cultural

²⁶ Agus Sardjono, *Op.cit.*, p. 455.

²⁷ *Loc.cit.*

²⁸ Rintis Nanda Pramugar, Maria Silvya E. Wangga, Bedah Buku “Hukum Kata Kerja : Diskursus Filsafat Tentang Hukum Progresif oleh Nobertus Jegalus”: Suatu Kajian Paradigmatik, *Philosophy and Paradigm Review*, Vol. 1, No. 2 (2022): 29-35, p. 30, DOI: <https://doi.org/10.56282/ppr.v1i2.271>.

²⁹ Leo B. Barus, Root Patterns Of Positivism in Western Philosophy: A Meta-Jurisprudence Construction In Public Policy Development, *Journal of Public Administration and Policy Issues*, Vol. 1, No. 1 (2022): 13-16, DOI: <https://doi.org/10.56282/jpapi.v1i1.205>.

³⁰ Henry Dianto P. Sinaga, Fiat Justitia, Ruat Caelum: Reflections of Positivism in Enforcing Justice in Indonesia, *Philosophy and Paradigm Review*, Vol. 1 No. 1 (2022): 17-21, p. 20, DOI: <https://doi.org/10.56282/ppr.v1i1.199>.

³¹ FX Adji Samekto, Implikasi Globalisasi: Dari Bureaucratic Society Menuju Civil Society (Kajian Dalam Perspektif Sosiologi Hukum), *Jurnal Hukum dan Pembangunan*, Vol. 30, No. 2, 2000.

³² Bernard L. Tanya, Yoan N. Simanjuntak, dan Markus Y. Hage, *Teori Hukum: Strategi Tertib Manusia Lintas Ruang dan Generasi*, (Yogyakarta: Genta Publishing, 2010), hlm. 160.

institution will lead to the need to civilise the law,³³ referring to law and legal culture as two sides that are closely related to each other. The close connection can be seen in the strong human aspects, which show that the law can never be separated from the human behaviour that supports it and from human attitudes and acceptance of the applicable legal system.³⁴

Some expert thoughts related to legal culture lead this study to be able to produce a concept of legal culture towards tax enforcers. The legal culture of tax enforcers, which is full of complex human involvement, is a social attitude and values that influence the enactment of tax law in society, is not a purely logical process and cannot be seen as a logical-linear process but something complex.³⁵ So the tax enforcer problem is a value problem where in enforcing tax law by involving harmony between the desired order and tranquility, which includes norms of decency, morality and law that are implemented daily as a habit.³⁶

The concept of legal culture towards tax enforcers is expected to prioritise dialogue and communication, aiming to build commitment to moral values, to address injustices that may have inadvertently occurred in applying regulatory objectives, and to develop a reasonable shared understanding of how and when taxpayers should conduct their business without feeling intimidated by the control of tax officials.³⁷ Likewise, tax enforcers do not feel controlled or intimidated by external and internal supervisors in carrying out their duties. This means that tax enforcement strengthened by a legal culture must still operate through a culture of prevention in achieving taxpayer and tax enforcer compliance. Thus, the actions that must be taken against law enforcers and the actions that must be taken by tax enforcers must reflect a legal culture that reaches preemptive, preventive, and repressive actions. Preemptive culture refers to early efforts to deter the occurrence of violations by eliminating the intentions of potential violators, while preventive culture is a follow-up to preemptive efforts which are still at the level of prevention before the occurrence of violations, while repressive culture emphasises the elimination of opportunities for violations when a crime has occurred by providing consequences for violators, either by imposing penalties or coaching.³⁸ This shows that the preemptive substance is better than the preventive which counteracts the intentions of the perpetrators, which among others can be done through appeals and cooperation with traditional leaders and/or religious leaders and/or youth organisations. Meanwhile, preventive substance is better than repressive because it allows crimes not to occur in the first place.³⁹ Or in other words, the application of preemptive, preventive, and repressive approaches is a responsive legal culture, the results of which are more positive and effective in ensuring future compliance than applying direct tension to the taxpaying

³³ Satjipto Rahardjo, *Etika, Budaya dan Hukum*, *Jurnal Hukum dan Pembangunan*, Vol. 16, No. 8, 1986, hlm. 550

³⁴ *Ibid.*, hlm. 554.

³⁵ Sunarto, *Asas Legalitas dalam Penegakan Hukum Menuju Terwujudnya Keadilan Substantif*, *Masalah-Masalah Hukum*, Vol. 45, No. 4, 2016, p. 254.

³⁶ Fitriati, *Pola Harmonisasi Budaya dalam Sistem Komunikasi Hukum sebagai Upaya Penegakan Hukum*, *Masalah-Masalah Hukum*, Vol. 44, No. 4, 2015, p. 489.

³⁷ Valerie Braithwaite, Kristina Murphy, and Reinhart, Monika, *Taxation Threat, Motivational Postures, and Responsive Regulation*, *Law & Policy*, 2007, pp. 137-158.

³⁸ Sheilla Rahmad Santoso dan Bintara Sura Priambada, *Tinjauan Viktimologis Terhadap Kekekrasan Psikis pada Pembantu Rumah Tangga*, *Jurnal Hukum Delict*, Vol. 8, No. 1, 2022, pp. 1-7.

³⁹ *Loc.cit.*

population and tax law enforcers, i.e. the methods used that make taxpayers and tax enforcers "feel oppressed" and "feel controlled".⁴⁰ A responsive tax enforcement culture will lead to law enforcers who are competent, subject to principles and rules, have broad discretion but still fit for purpose, and have a morality of cooperation to become facilitators of various responses to the needs and aspirations of the community and not to become servants of repressive power.⁴¹ With a responsive culture, tax enforcement will not arbitrarily apply laws and regulations, but will always prioritise socialisation and other preventive measures in enforcing tax laws.

4. Conclusions and Suggestions

This study resulted in two conclusions. First, the provision of legal culture applicable in tax enforcement in Indonesia still relies on legal positivism, i.e. the implementation is all based on procedures and formal law. This has the potential to be abused by unscrupulous individuals considering the limitations of the law in regulating the behaviour of taxpayers and tax enforcers. One example is the absence of trading in influence regulation in limiting the behaviour of Taxpayers and Tax Enforcers in Tax Enforcement, thus potentially causing abuse of authority that has not been covered by law. Second, the ideal legal culture in tax enforcement in Indonesia is to ground the responsive culture, which reaches to the enactment of preemptive, preventive, and repressive culture in implementing each of its rights and obligations. Thus, tax enforcers are no longer carrying out routines that are logical deductions, but as law enforcers who are subject to principles and rules and have competence, broad discretion but still in accordance with the objectives, and the morality of cooperation to become facilitators of various responses to the needs and aspirations of taxpayers.

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⁴¹ Henry D. P. Sinaga and Anton Hartanto, Preliminary Evidence Audit and Tax Assessment Notice in The Responsive Law Perspective (Part 1 of 2), *Scientia Business Law Review*, Vol. 1 No. 2 (2022): 51-61 , p. 35, DOI: <https://doi.org/10.56282/sblr.v1i2.121>.

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