



Scientia pro virtute

# Journal of Tax Law and Policy

P-ISSN: 2829-579X

E-ISSN: 2829-7636

pp. 1-10

## ON TAX OBLIGATORY AND TAXPAYER AND ITS IMPLICATIONS

Leo B. Barus

Central Tapanuli Local Government, Pandan, North Sumatera, Indonesia

E-mail: [barusleob@gmail.com](mailto:barusleob@gmail.com)

Article	Abstract
<p><b>Keywords:</b> tax, tax obligatory, taxpayer</p> <p><b>History of Article:</b> Received: April 2, 2022; Reviewed: April 10, 2022; Accepted: April 12, 2022; Published: April 14, 2022</p> <p><b>DOI:</b> <a href="https://doi.org/10.56282/jtlp.v1i1.59">https://doi.org/10.56282/jtlp.v1i1.59</a></p>	<p>The scarcity of normative studies related to the terminology of assessable and taxpayers, many developed countries use the terminology of taxpayers, and the more substance taxpayers refer to in the decisions of the Constitutional Court, it is necessary to conduct a study of the terminology of assessable and taxpayers in order to produce legal concepts that are ideal. al to one of these terminologies. <i>A ius constituendum</i> is needed in forming a positive law that shows the formulation of a concept in a definitive, firm, and transparent manner so that it is sufficient to use normative legal methods. The terminology of the taxpayer has not met the requirements in the form of "the definition must be clearer than the definiendum," "must not mention the concept in its formulation," and "must be able to switch back and forth between the concept and its formulation." It is hoped that there will be a reform of the Tax Formal Law that changes the terminology of the taxpayer to the terminology of the taxpayer because it has a tendency to be a development hero and deserves excellent service from the regional and central tax authorities. The current tax laws and regulations use the terminology of taxpayers, not taxpayers. However, based on the results of literature, philosophical, and juridical studies, it is concluded that the ideal terminology in the tax laws and regulations in Indonesia is the taxpayer.</p>

©2022. This work is licensed under a CC BY 4.0 license.

### 1. INTRODUCTION

The study of the terminology of assessable and taxpayers needs to be carried out in-depth. It is based on the following three important things. First, there has been no normative study of the two terminologies. Based on data from website sources, there are 2 (two) writings about the discourse of taxpayers or taxpayers. According to Wicaksono and Nurbaningsih (2020), the ratio of taxpayer legis as a legal position in law testing can be traced through the legal considerations of the

Constitutional Court (MK) in law testing decisions from 2003-2019<sup>1</sup>. Ragimun (2019) argues that changing the nomenclature phrases of taxpayers to taxpayers gradually is possible, as the justification is cited directly as follows:<sup>2</sup>

*“The changes are intended to remove the impression (image) as a supervisory institution for taxpayers. Taxpayers should be served because they are concerned about making payments on obligations to the state. For the fiscus, there is no longer the impression of hindering or making things difficult for the payer; what exists is to serve honestly and conscientiously. The meaning of a taxpayer is an individual or entity that has met the requirements of both subjective and objective rights and obligations of taxation, which in it is already covered as a payer, withholding or tax collector.”*

Second, many countries prefer taxpayer terminology over taxpayer terminologies, such as the United States, Europe, Japan, and Australia (Ragimun, 2019)<sup>3</sup>. Third, as many as 50 Constitutional Court decisions from 2003-2019 postulated themselves as taxpayers (Wicaksono and Nurbaningsih, 2020)<sup>4</sup>. However, two discourses regarding taxpayers, and many countries that use the terminology of taxpayers (not taxpayers) in their tax rules, point to the need for normative studies to answer the two formulations of the existing problem. First, what is the terminology of assessable and taxpayers in the applicable tax laws and regulations in Indonesia. Second, what are the ideal terminology for assessable and taxpayers and their implications?

## 2. RESEARCH METHOD

In answering the two existing problems, this study is based on the view that the law is the norm, namely statements that are substituted for renewal with the inclusion of sanctions as a logical consequence of not obeying the rules that have been formed (Wignjosoebroto, 2009)<sup>5</sup>, use normative juridical methods. Of course, in the formation of tax law, as mandated by Article 23A of the 1945 NRI Constitution, an *ius constituendum* is needed whose principle of moral truth in forming positive law can be definitively, firmly, and clearly stated

---

<sup>1</sup> Wicaksono, D. A., dan Nurbaningsih, E. “Ratio Legis Penetapan Pembayar Pajak (*Taxpayer*) sebagai Kedudukan Hukum dalam Pengujian Undang-Undang oleh Mahkamah Konstitusi”, *Jurnal Konstitusi*, Vol. 17, No. 3, pp. 461-494, DOI: <https://doi.org/10.31078/jk1731>. 2020.

<sup>2</sup> Ragimun. “Diskursus Wajib Pajak atau Pembayar Pajak”, 29 April 2019, available at <https://investor.id/opinion/187820/diskursus-wajib-pajak-atau-pembayar-pajak>, accessed on 5 January 2022.

<sup>3</sup> Ragimun. “Diskursus Wajib Pajak atau Pembayar Pajak”, 29 April 2019, available at <https://investor.id/opinion/187820/diskursus-wajib-pajak-atau-pembayar-pajak>, accessed on 5 January 2022.

<sup>4</sup> Wicaksono, D. A., dan Nurbaningsih, E. “Ratio Legis Penetapan Pembayar Pajak (*Taxpayer*) sebagai Kedudukan Hukum dalam Pengujian Undang-Undang oleh Mahkamah Konstitusi”, *Jurnal Konstitusi*, Vol. 17, No. 3, pp. 461-494, DOI: <https://doi.org/10.31078/jk1731>. 2020.

<sup>5</sup> Wignjosoebroto, S. Penelitian Hukum dan Hakikatnya sebagai Penelitian Ilmiah. pp. 83-120, dalam Irianto, S., & Sidharta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, Yayasan Obor Indonesia, Jakarta. 2009.

(Wignjosoebroto, 2009)<sup>6</sup>, so that the research method used is normative legal research.

Normative legal research is commonly carried out in legal development activities (Sidharta, 2009)<sup>7</sup>, including tax law. The adequateness of this normative legal method is because its scientific activities include inventorying, explaining, interpreting, systematizing, and evaluating the entirety of positive law applicable in a country by using the definitions, categories, theories, classifications, and methods formed and developed to prepare efforts to find juridical solutions to existing legal problems (Sidharta, 2009)<sup>8</sup>.

### 3. ANALYSIS AND DISCUSSION

#### A. Taxpayers in the Applicable Tax Laws and Regulations

Indonesia is a country that, in the order of the Law, regulates the definition of the taxpayer. This cannot be separated from the mandate of Article 23A of the Fourth Amendment to the 1945 Constitution of the Republic of Indonesia (UUD NRI Tahun 1945), which has formulated that all tax levies must be based on the Law. The mandate has been carried out through the establishment of several tax laws, one of which is Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (KUP Law).

A tax is "a compulsory contribution to the state-owned by a private person or entity of a coercive nature under the Act, by not getting a direct remuneration and is used for state purposes for the greatest prosperity of the people." The definition of tax carries the consequence that tax carrying in Indonesia is called the terminology of taxpayers. A taxpayer is etymologically derived from the word's taxpayer and tax. Based on the dictionary of Indonesian, the word compulsory means "must do, must carry out, must practice, it is appropriate, must be, while tax means the obligation to pay taxes (income, wealth, land, etc.) under the law, people who must pay taxes (Language Center of the Ministry of National Education, 2008). Then juridically, the definition of the taxpayer is formulated in Article 1 number 2 of the KUP Law and Article 1 number 24 of Law No. 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, the full definition of which is "an individual or entity, including taxpayers, tax-cutters, and tax collectors, who have tax rights and obligations by the provisions of tax laws and regulations."

---

<sup>6</sup> Wignjosoebroto, S. Penelitian Hukum dan Hakikatnya sebagai Penelitian Ilmiah. pp. 83-120, dalam Irianto, S., & Sidharta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, Yayasan Obor Indonesia, Jakarta. 2009.

<sup>7</sup> Sidharta, B. A., *Pengantar Logika: Sebuah Langkah Pertama Pengenalan Medan Telaah*, PT. Refika Aditama, Bandung. 2009.

<sup>8</sup> Sidharta, B. A. *Pengantar Logika: Sebuah Langkah Pertama Pengenalan Medan Telaah*, PT. Refika Aditama, Bandung. 2009.

However, the definition of the taxpayer in the order of the Law has existed since the year of enactment of the KUP Law in 1983 and has experienced a shift in meaning three times. The meaning of taxpayer was first formulated in Article 1, number 2 of Law No. 6 of 1983 concerning General Provisions and Procedures for Taxation as "a person or entity that according to the provisions of tax laws and regulations is determined to carry out tax obligations." The second shift in meaning is contained in Article 1 number 2 of Law Number 9 of 1994 concerning Amendments to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation and Law Number 16 of 2000 concerning the Second Amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation which states that taxpayers are "individuals or entities who according to the provisions of tax laws and regulations are determined to carry out tax obligations, including certain tax collectors or tax withholdings." Then, the meaning of taxpayer gets wider in Article 1, number 2 of the KUP Law. There is a shift in meaning, namely from only a tax collector or certain tax withholders to carrying out tax obligations to taxpayers, tax withholders, and tax collectors, who have tax rights and obligations based on tax laws and regulations.

### **B. Taxpayers in The Prevailing Tax Laws and Regulations in Indonesia**

The terminology of taxpayers in the tax law in Indonesia is explicitly seen in Article 1, number 2 of the KUP Law, which states that taxpayers are individuals or entities that have tax rights and obligations. The lack of taxpayer terminology has made the terminology just a rare discourse.

Although there is no longer a comprehensive understanding of taxpayers in tax laws and regulations in Indonesia, the substance of taxpayer referrals is widely contained in the Constitutional Court's decision because taxpayers are considered to have an interest in Article 51 of Law Number 24 of 2003 concerning the Constitutional Court as last amended by Law Number 7 of 2020 (MK Law) and by the adagium "no taxation without taxation participation" and vice versa "no participation without tax" (Wicaksono and Nurbaningsih, 2020)<sup>9</sup>. What is meant by the importance of Article 51 paragraph (1) of the Constitutional Court Law is the Applicant who submits a law test against the 1945 NRI Constitution, namely a party who considers his constitutional rights and /or authorities or their rights regulated in the 1945 NRI Constitution to be harmed by the enactment of the law. As for what is meant by the applicant are parties in the form of individual Indonesian citizens (including groups of people who have the same interests), the unity of indigenous peoples as long as they are alive and by the development of society, and the principles of the Unitary State of the Republic of Indonesia (NKRI)

---

<sup>9</sup> Wicaksono, D. A., dan Nurbaningsih, E. "Ratio Legis Penetapan Pembayar Pajak (Taxpayer) sebagai Kedudukan Hukum dalam Pengujian Undang-Undang oleh Mahkamah Konstitusi", *Jurnal Konstitusi*, Vol. 17, No. 3, pp. 461-494, DOI: <https://doi.org/10.31078/jk1731>. 2020.

which are regulated in the Law, public or private legal entities, or state institutions. The implementation of the adagium "no taxation without participation" and vice versa "no participation without tax" can be seen from the pattern that shows the rights and interests of those who have legal standing because they are citizens as taxpayers who have a good relationship between their constitutional rights feeling disadvantaged with the enactment of the norms of the law requested for testing (MK Decision No. 003/PUU-I/2003; Constitutional Court Decision No. 27/PUU-V/2009; Constitutional Court Decision No. 76/PUU-XII/2014; Constitutional Court Decision No. 135/PUU-XIII/2015; Wicaksono and Nurbaningsih, 2020). Some countries have defined taxpayers in their tax regulations, unlike Indonesia, whose terminology is taxpayers. The United States (the UNITED STATES or the US) defines the terminology "taxpayer" in 26 U.S. Code § 7701 as any person subject to any internal revenue tax (Cornell Law School, 2022). In addition, Black's Law Dictionary also defines a taxpayer as "one who pays or is subject to a tax" (Garner, 2009)<sup>10</sup>.

### **C. Tax Liabilities and Their Relationships with Assessable and Taxpayers**

The law in which there are coercive orders (regardless of error) shows that where there is a law, there is a human activity that in some way becomes no longer optional or obligatory (Hart, 2010)<sup>11</sup>. It is necessary to reject the view that "obligatory" is ambiguous in the context of morals and law (Wodak, 2018)<sup>12</sup>.

Furthermore, it is necessary to understand the legal obligations as has been put forward by some experts or experts. Hart (2010)<sup>13</sup> argues that in order to understand the idea of obligation it is necessary to distinguish between the statement "being obliged to do something" and the statement "having an obligation to do it". In the event that a person is required to do something, it is a statement of beliefs and the motives that lead to doing an action (Hart, 2010 posits that in order to understand the idea of obligations must be distinguished between the statement "obliged to do something" and the statement "having an obligation to do it". In the event that a person is obliged to do something is a statement of the beliefs and motives that make an action (Hart, 2010)<sup>14</sup>, whereas the statement that a person has an obligation to do so can be interpreted as a psychological statement that refers to the beliefs and motives that drive an action, for example to say the truth or follow the conscription (Hart, 2010). Later, Kelsen (2006)<sup>15</sup> posits that the bond meaning of a norm is an act aimed, at the behavior of others, an action whose

<sup>10</sup> Garner, B. A. Black's Law Dictionary, Thomson Reuters, St. Paul. 2009.

<sup>11</sup> Hart, H. L. A. Konsep Hukum, Penerbit Nusamedia, Bandung. 2010.

<sup>12</sup> Wodak, D. "What Does 'Legal Obligation' Mean?". Pacific Philosophical Quarterly. Vol. 99, Issue 4, pp. 790-816, DOI: 10.1111/papq.12230. 2018.

<sup>13</sup> Hart, H. L. A., Konsep Hukum, Penerbit Nusamedia, Bandung. 2010.

<sup>14</sup> Hart, H. L. A. Konsep Hukum, Penerbit Nusamedia, Bandung. 2010/

<sup>15</sup> Kelsen, H., Hukum dan Logika, diterjemahkan oleh Sidharta, B. A., PT. Alumni, Bandung. 2006

meaning is that other people are supposed to behave in a certain way<sup>16</sup>. Furthermore, Nursadi (2008) stated that the birth or arising of an obligation is caused by several things, including the acquisition of a right that burdens the conditions to fulfill an obligation (for example a buyer who is obliged to pay the price of the goods and is entitled to receive the goods that have been paid off), based on an agreed agreement, the existence of a mistake or negligence of a person that causes harm to others that causes him to be obliged to pay compensation, it has been enjoyed by a certain right so that it must also be balanced with a certain obligation as well, certain decades that have been determined by law or because of certain agreements that may give rise to new obligations (e.g. the obligation to pay fines for overdue motor vehicle taxes)<sup>17</sup>.

Some of these notions of legal obligation suggest that legal obligations can be implemented in the field of taxation. The obligation (law) in the field of taxation is that the agreement must behave in a certain way based on the applicable tax laws and regulations by not getting compensation directly. Some of the tax obligations that have been regulated in tax laws and regulations are registering to obtain a Taxpayer Identification Number (*NPWP*) when subjective and objective commitments have been fulfilled, filling out and submitting a complete, correct, and clear Tax Return (SPT), paying taxes, paying fines, doing bookkeeping and recording, and submitting documents at the time of examination (Nursadi, 2018)<sup>18</sup>. Regulation of obligations in tax laws and regulations according to Gunadi (2020), tax obligations refer to everything that, according to the provisions, must be implemented by taxpayers in order to implement the tax system effectively and efficiently. This understanding has implications for the terminology of assessable and taxpayers in Indonesia.

In Indonesia, there are pros and cons to using the terminology of assessable and taxpayers. Ragimun (2019) argues that the term taxpayer indicates that psychologically citizens are forced to pay taxes even though citizens tend to avoid their obligations<sup>19</sup>. At the same time, the term taxpayer refers to two understandings. First, on the taxpayer side, it seems that the tendency is more comfortable because taxpayers are development heroes. Secondly, on the side of the tax authorities, the institution serves taxpayers as an obligation. As for those who are pro-taxpayer terminology, Gunadi (2020) argues that the majority of taxpayers do not like the term taxpayer as a translation of "taxpayer" because, in a

---

<sup>16</sup> Kelsen, H., *Hukum dan Logika*, diterjemahkan oleh Sidharta, B. A., PT. Alumni, Bandung. 2006

<sup>17</sup> Nursadi, H., "Tindakan Hukum Administrasi (Negara) Perpajakan yang Dapat Berakibat pada Tindakan Pidana", *Jurnal Hukum & Pembangunan*, Vol. 48, No. 1, 2018.

<sup>18</sup> Nursadi, H., "Tindakan Hukum Administrasi (Negara) Perpajakan yang Dapat Berakibat pada Tindakan Pidana", *Jurnal Hukum & Pembangunan*, Vol. 48, No. 1, 2018.

<sup>19</sup> Ragimun, "Diskursus Wajib Pajak atau Pembayar Pajak", 29 April 2019, available at <https://investor.id/opinion/187820/diskursus-wajib-pajak-atau-pembayar-pajak>, accessed on 5 January 2022.

legal country like Indonesia, the term displays more of its obligations "without rights." Gunadi (2020) provides for the formulation of duties without being balanced by rights as stipulated in Article 1 number 2 of Law No. 19 of 2000 Amendments to Law No. 19 of 1997 concerning Tax Collection with a Forced Letter which defines taxpayers with an emphasis on "must perform tax obligations." Then, support for the terminology of taxpayers is also put forward implicitly by Cdan Sugiharti (2004), who formulates taxpayers as persons or entities who simultaneously meet subjective and objective requirements. A person or entity that meets subjective conditions is a tax subject but not necessarily a taxpayer. Because the tax subject must meet the exact needs, namely receiving or obtaining taxable income (Soemitro and Sugiharti, 2004)<sup>20</sup>.

#### D. Tax Liability and Its Relationship among Taxpayers

The legal fulfillment of tax obligations shows that a legal event has occurred and subsequently becomes a legal relationship in tax activities (Nursadi, 2018)<sup>21</sup>. Legal relations in tax activities will have legal certainty if the limits of understanding are as important as possible so that it is clear to every taxpayer in every circumstance what legislation interprets (Bruggink, 2015)<sup>22</sup>.

Next, Bruggink (2015)<sup>23</sup> and Sidharta (2016) put forward the requirements that must be met in the definition. The condition, according to Bruggink (2015), among others, is that *definen* (words that embody intentions) must be more apparent than *definiendum* (terms that must be defined), *definiendum* should not be contained in *definen*, *definen* should not be harmful, *definiendum* and *definen* must be interchangeable. Meanwhile, the rules for whether or not a definition is correct according to Sidharta (2016), are: it must be able to be reversed between the concept and its formulation, it must not use negative forms, and it must not mention ideas in its formulation (for example the hospital is a place to care for the sick), and must not use allusions or contain double meanings/biases.

The definition requirements put forward by Bruggink (2015) and Sidharta (2016) are implemented in the terminology of assessable and taxpayers to produce a careful and precise legal concept. As for comparison, a taxpayer is "an individual or entity, including taxpayers, tax withholders, and tax collectors, who have tax rights and obligations by the provisions of tax laws and regulations." While the definition of the taxpayer that is referenced is as contained in 26 U.S.

---

<sup>20</sup> Soemitro, R. H., dan Sugiharti, D. K. *Asas dan Dasar Perpajakan 1*, PT. Refika Aditama, Bandung. 2004.

<sup>21</sup> Nursadi, H., "Tindakan Hukum Administrasi (Negara) Perpajakan yang Dapat Berakibat pada Tindakan Pidana", *Jurnal Hukum & Pembangunan*, Vol. 48, No. 1, 2018.

<sup>22</sup> Bruggink, JJ. H. *Refleksi tentang Hukum: Pengertian-Pengertian Dasar dalam Teori Hukum*. PT. Citra Aditya Bakti, Bandung. 2015.

<sup>23</sup> Bruggink, JJ. H. *Refleksi tentang Hukum: Pengertian-Pengertian Dasar dalam Teori Hukum*. PT. Citra Aditya Bakti, Bandung. 2015.

Code § 7701, namely any person subject to any internal revenue tax, whose understanding is everyone subject to any tax carried out by the tax authority (in the United States is the Internal Revenue Service), and by Black's Law Dictionary which reads "one who pays or is subject to a tax" whose understanding is that everyone who pays or is subject to a tax so that it is adequate to use the definition of a taxpayer as "any person who is subject to a taxation based on applicable tax laws and regulations." The implementation of the definition requirements for the terminology of assessable and taxpayers is outlined in Table 1 below.

**Table 1: Eligibility of taxpayer and taxpayer definitions**

No	Defining Requirements	Taxpayer	Ratepayer
1	Definen should be more apparent than definiendum.	Unfulfilled. Taxpayers, including taxpayers, tax withholders, and tax collectors, are not followed by the conceptual framework of the taxpayers. Then, the meaning of taxpayers is still broader than that of taxpayers, where taxpayers are those who already have an <i>NPWP</i> . Even though those who do not have an <i>NPWP</i> even though they continue to pay taxes, for example, end consumers who do not necessarily have an <i>NPWP</i> still buy included Value Added Tax on a Taxable Item or a person who does not necessarily have an <i>NPWP</i> who leases his land to a corporate taxpayer must be deducted final income tax when receiving income on such rent.	Fulfilled
2	It is not allowed to mention concepts in their formulation	Unfulfilled. The word "tax" itself, based on the Dictionary of Indonesian and Article 1, number 2 of the KUP Law and Article 1, number 24 of Law No. 1 of 2022, has contained mandatories or obligations under the Law.	Fulfilled
3	Definen should not be negative	Fulfilled	Fulfilled
4	Must be reversible between the concept and its formulation	Unfulfilled. The meaning of taxpayer is still broader than the meaning of taxpayer.	Fulfilled

In addition to fulfilling the definition requirements, the taxpayer terminology is more in line with the adagium "no taxation without participation" and vice versa "no participation without tax" when compared to the taxpayer terminology, considering that a taxpayer is any person who has made a payment or



has been subject to a tax even though he does not have an *NPWP* and even though his rights are not fulfilled directly.

#### 4. CONCLUSION

This article produces two conclusions. First, tax laws and regulations in Indonesia use the terminology of taxpayers, not taxpayers. Second, the ideal terminology in tax legislation in Indonesia is taxpayers, considering that taxpayer terminology has not met the requirements in the form of "definien must be clearer than definiendum," "must not mention concepts in their formulation," and "must be able to be reversed between concepts and formulations." The implication is that taxpayer terminology, among others, looks more like a development hero and deserves excellent service from institutions serving regional and central taxpayers.

#### REFERENCES

- Bruggink, J.J. H. *Refleksi tentang Hukum: Pengertian-Pengertian Dasar dalam Teori Hukum*. PT. Citra Aditya Bakti, Bandung. 2015.
- Cornell Law School, "26 U.S. Code § 7701 – Definitions", available on <https://www.law.cornell.edu/uscode/text/26/7701>, accessed on 30 January 2022.
- Garner, B. A., *Black's Law Dictionary*, Thomson Reuters, St. Paul. 2009.
- Hart, H. L. A., *Konsep Hukum*, Penerbit Nusamedia, Bandung. 2010.
- Kelsen, H., *Hukum dan Logika*, diterjemahkan oleh Sidharta, B. A., PT. Alumni, Bandung. 2006.
- Mahkamah Konstitusi, Putusan Nomor 135/PUU-XIII/2015.
- \_\_\_\_\_, Putusan Nomor 76/PUU-XII/2014.
- \_\_\_\_\_, Putusan Nomor 27/PUU-V/2009.
- \_\_\_\_\_, Putusan Nomor 003/PUU-I/2003.
- Nursadi, H., "Tindakan Hukum Administrasi (Negara) Perpajakan yang Dapat Berakibat pada Tindakan Pidana", *Jurnal Hukum & Pembangunan*, Vol. 48, No. 1, 2018.
- Pusat Bahasa Departemen Pendidikan Nasional (2008), *Kamus Bahasa Indonesia, Pusat Bahasa Departemen Pendidikan Nasional*, Jakarta.
- \_\_\_\_\_, (2008), *Sistem Hukum Indonesia*, Penerbit Universitas Terbuka, Jakarta.
- Ragimun, "Diskursus Wajib Pajak atau Pembayar Pajak", 29 April 2019, available <https://investor.id/opinion/187820/diskursus-wajib-pajak-atau-pembayar-pajak>, accessed on 5 January 2022.
- Republik Indonesia, Undang-Undang Dasar Negara Republik Indonesia Tahun 1945.
- \_\_\_\_\_, Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah.

- \_\_\_\_\_, Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.
- \_\_\_\_\_, Undang-Undang Nomor 24 Tahun 2002 tentang Surat Utang Negara.
- \_\_\_\_\_, Undang-Undang Nomor 24 Tahun 2003 tentang Mahkamah Konstitusi sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 7 Tahun 2020.
- \_\_\_\_\_, Undang-Undang Nomor 19 Tahun 2000 Perubahan atas Undang-Undang Nomor 19 Tahun 1997 tentang Penagihan Pajak dengan Surat Paksa.
- \_\_\_\_\_, Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.
- Sidharta, B. A., *Pengantar Logika: Sebuah Langkah Pertama Pengenalan Medan Telaah*, PT. Refika Aditama, Bandung. 2009.
- Sidharta, B. A., "Penelitian Hukum Normatif: Analisis Penelitian Filosofikal dan Dogmatikal", pp. 142-149, dalam Irianto, S., & Sidharta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, Yayasan Obor Indonesia, Jakarta. 2009.
- Soemitro, R. H., dan Sugiharti, D. K.. *Asas dan Dasar Perpajakan 1*, PT. Refika Aditama, Bandung. 2004.
- Wicaksono, D. A., dan Nurbaningsih, E.. "Ratio Legis Penetapan Pembayar Pajak (Taxpayer) sebagai Kedudukan Hukum dalam Pengujian Undang-Undang oleh Mahkamah Konstitusi", *Jurnal Konstitusi*, Vol. 17, No. 3, pp. 461-494, DOI: <https://doi.org/10.31078/jk1731>. 2020.
- Wignjosoebroto, S.. Penelitian Hukum dan Hakikatnya sebagai Penelitian Ilmiah. pp. 83-120, dalam Irianto, S., & Sidharta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, *Yayasan Obor Indonesia*, Jakarta. 2009.
- Wodak, D., "What Does 'Legal Obligation' Mean?". *Pacific Philosophical Quarterly*. Vol. 99, Issue 4, pp. 790-816, DOI: 10.1111/papq.12230. 2018.