

Attempt for Settlement of Dispute for Tax Billing at ADHI-IBG, KSO Batang Bayang Project

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ABSTRACT

This paper is motivated by the Tax Bill, which states that the application letter for term payment includes billing documents that should not be part of it. This article discusses efforts to resolve tax disputes over tax restitution at ADHI-IBG, KSO Batang Shadow Project. This article is normative legal research, which explains the understanding of legal issues holistically and the methods used qualitatively descriptive. The result was submitted that WP filed a lawsuit through an appeal to the Tax Court. Tax taxpayers assume that the inspector needs to be more accurate in determining the sanctions or fines listed on the Tax Bill. As a result of this tax dispute resolution effort, WP's objection was approved, and it was decided that WP should not pay the fines or penalties issued by DJP. The level of dispute resolution efforts is WP compliance that must be appreciated; because it has obeyed the rules and completed its obligations, WP must prioritize the principle of justice following applicable regulations.

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1. INTRODUCTION

Problems that arise in the field of taxation between taxpayers (WP) and tax bearers with authorized officials are usually referred to as tax disputes (Erwiningsih, 2021). This problem is regulated in Article 1 point 5 of Law no. 14 of 2002 concerning the Tax Court is a tax dispute resulting from the issuance of a decision that can be filed for a lawsuit or to the tax court for the implementation of billing based on the law on tax collection by force letter. Further explained in Article 1 of Law no. 17 of 1997 concerning the Tax Dispute Settlement Agency can be filed a lawsuit and to the Tax Dispute Settlement Agency (Basri & Muhibbin, 2022; Tumbel, 2017).

Tax law enforcement in Indonesia regarding tax disputes is carried out with 2 (two) tax courts, namely 1) through the Objection Agency, which is continued to the Tax Court and culminates with the Supreme Court; 2) through the Tax Court ending with the Supreme Court. The Tax Court that was present was confused, considering that the object of the tax dispute was a Tax Assessment Letter (SKP) which was still within the scope of the object of the State Administrative Court (PTUN) (Sutedi, 2011). The taxation system in Indonesia collecting taxes, which is the official assessment system, has become a self-assessment system, where the taxpayer (WP) is given enormous confidence in calculating and self-reporting the tax owed. This must be balanced with monitoring instruments to ensure the WP does not misuse the trust given (Hasbi et al., 2020; Imron Rizki, 2018).

This supervision needs to be done so that there are differences or discrepancies in the WP tax reports, so this authority is the responsibility of the tax authorities. A condition with a discrepancy (difference) in the Letter of Decision Granting will result in a correction. In this case, the tax authorities will issue a Tax Assessment Letter (SKP), the same as the Tax Collection Letter. this SKP can be in the form of Underpaid Tax Assessment Letters (SKPKB), Additional Underpaid Tax Assessment Letters (SKPKBT), Overpaid Tax Assessment Letters (SKPLB), and Zero Tax Assessment Letters (SKPN) (Bohari, 2004)

Lawsuits and appeals are common law (Saidi, 2007). A lawsuit is a follow-up legal effort that taxpayers or tax bearers can carry out against decisions of authorized officials related to their decisions. Claims can be filed based on the applicable tax laws and regulations. Furthermore, if the company look at the object of the lawsuit, namely the dispute over the DGT's decision to reject the objection submitted by the WP, other provisions in the applicable laws and regulations except this. The legal basis for the lawsuit is regulated by Law No. 6 of 1983, which became Law Number 16 of 2009 concerning General Provisions and Tax Procedures Articles 27 and 27A, as well as Law Number 14 of 2002.

Based on the provisions of Article 27 of Law Number 16 of 2009, it explains that the WP submits a lawsuit only to the tax court on a decision letter objections issued by authorized officials or DGT. This court's decision is a decision of a court specially appointed within the state administrative court. The claim request must be submitted in writing by the WP in the official language and explain clear reasons by 3 (three) months after receiving the objection decision letter. The lawsuit request letter must accompany a copy of the objection decision letter.

The cause of the difference in calculations made between the tax authorities and WP become one of the emergences of tax dispute problems. This problem occurs in ADHI-IBG, KSO Batang Bayang Project, where the expression of this case has been written about in a study (Novita et al., 2022) entitled Tax Disputes in a Taxpayer's Perspective (Case Study of ADHI-IBG Tax Restitution, KSO). The problems discussed were tax disputes (investigators and taxpayers) regarding differences in understanding in the application of tax rules, namely KMK Number 563/KMK.03/2003 and PMK number 231/PMK.03/2019 in Article 19 paragraph (1) as stated that PKP is a government partner as referred to in Article 16 paragraph (1) Taxpayers make tax invoices when submitting invoices to government agencies based on billing documents. Furthermore, the examiner issues STP (Tax Collection Letter) for the late issuance of tax invoices based on the application letter for payment of the term submitted by the taxpayer is considered as a billing document. The taxpayer stated that the request for term payment was not an invoice document.

Law Number 19 of 1997 explains that a tax dispute is a collection of taxes with a letter of force (PPSP) which regulates tax collection as a series of actions to pay off tax debts and tax collection costs to the tax bearer in various ways, both reprimanding/warning and carrying out billing as well as at the same time, notify then propose prevention and carry out confiscation, as well as carry out hostage-taking, and sell goods confiscation. Even though there is a tax dispute, if parties take legal action, the tax dispute can be avoided because a Tax Court decision has not been issued.

According to Mertokusumo (2007), legal certainty guarantees that the law is enforced, that those entitled by law can obtain their rights and that decisions can be implemented, which aims to achieve justice (Rizhan, 2020). Even though sometimes the process may not work as desired, taxpayers have the right to obtain legal certainty. It was further explained that legal certainty requires efforts to regulate law in per-UUs made by authorized and authoritative authorities so that the rules have a juridical aspect that can guarantee certainty that the law functions as a rule that must be obeyed (Windari & SH, 2021). Tax disputes on ADHI-IBG, KSO Batang Bayang Project need legal certainty for tax refunds.

The explanation above emphasizes that disputes during the audit are not considered tax disputes, where tax disputes do not require a settlement. The condition in the tax court is only limited to the decision that can be filed as a lawsuit or sued by the tax court. Tax disputes through the process of lawsuits (claim disputes) arise because of objection decisions from taxpayers. Furthermore, according to (Supriyadi et al., 2018) explains that there are 2 (two) lawsuit disputes, namely: 1) Formal disputes occur when WP/tax authorities / both do not comply with procedures and procedures that have been stipulated in tax laws and regulations, especially in the KUP Law, 2)

Material disputes due to differences in the amount of tax payable (overpaid) in the calculation of taxpayers and tax authorities, resulting in different opinions or interpretations.

In the ADHI-IBG case, the Batang Bayang Project KSO has submitted a lawsuit to the tax court. Furthermore, the tax dispute is a material dispute, with a difference in the number of calculations by ADHI-IBG, KSO as taxpayers and the tax authorities calculations in auditing the tax payable. The problem with the writing above provides an overview in this paper in describing the continuation of the case experienced by WP against the tax authorities. It can be carried out by taxpayers if the decision to reduce or eliminate sanctions issued by the Directorate General of Taxes (DGT) is incorrect (Saputro & Setiawan, 2021). This is also explained by research (Aji et al., 2022) explaining the results of his research on efforts and objections to providing a sense of justice for taxpayers. This paper will describe efforts to resolve tax disputes with lawsuits over tax invoices (STP) at ADHI-IBG, the Batang Bayang Project KSO that has occurred.

2. RESEARCH METHOD

This article is a normative legal research, which explains the understanding of legal issues holistically with an approach, namely: The statutory approach (statute approach), which outlines the tax laws and regulations, tax court, and tax settlement following the problems encountered, b) The conceptual approach (conceptual approach) describes the concept of efforts to resolve tax disputes, c). The historical approach (historical approach) is used to search for the history of regulation and application of taxation in Indonesia. Normative legal research is research that evaluates legal issues from the point of view of legal science in depth to the formed legal norms (Muhjad & Nuswardani, 2012)

The above study is based on materials collected from primary and secondary legal materials and tertiary legal materials as data sources. The data source for this article can be from primary legal materials that are used in the laws and regulations in the field of taxation in Indonesia, namely Law No. 28 of 2007 concerning General Provisions and Tax Procedures; and Law No. 14 of 2002 concerning the Tax Court, Law no. 17 of 1997 concerning the Tax Dispute Settlement Agency; and others. Furthermore, secondary legal materials include books as references, previous research on taxation and tax law experts, and published journals or legal paper writing. Furthermore, using tertiary legal materials such as legal dictionaries, English-Indonesian, and others can help understand the intent of the language used in completing this paper.

This article was written using a qualitative descriptive method. A qualitative approach is a research procedure that produces descriptive data in written or spoken words from people and observed behaviour (Moleong, 2021). Furthermore, all data sources were collected and data classified and processed qualitatively, then analyzed analytically. Analytic (analysis) starts from collecting, classifying and systematizing, then studying in depth and then describing or describing it systematically so that an appropriate and logical conclusion can be drawn according to the issues discussed (Soemitro, 1983; Soerjono, 1986; Sunaryati, 1994).

3. RESULTS AND DISCUSSIONS

The results of the study describe the description regarding efforts to resolve tax disputes on tax refunds carried out by ADHI-IBG, the Batang Bayang Project KSO, as the WP carried out several stages as follows:

The Taxpayer objects to the Tax Collection Letter

Based on the problems described in the introductory section, it started with the delay in issuing tax invoices, as seen from the application letter for payment of the term given by the WP, which was considered a billing document by the tax examiner, thus issuing a Tax Collection Letter (STP). The WP responded to this attitude by saying that the letter of request for payment of the term is not a billing document or invoice. This is why ADHI-IBG, KSO, sued the tax court over the STP the Directorate General of Taxes issued. The STPs issued by the Directorate General of Taxes are:

1. Tax Collection Letter (STP) Number 00023/107/19/205/21 dated January 12, 2021, with the stipulation of sanctions in Article 14 paragraph (4) is for the issuance of Tax Invoice number 020.003-19.75389193 dated August 02, 2019, worth IDR 228,969,866,- for billing document

- letter number 113/ADHI-BG, KSO/PRY.BB/V/2020, dated July 25 2019, which the examiner considers being a billing document.
2. Tax Collection Letter (STP) Number 00020/107/19/205/21 dated January 12, 2021, with the stipulation of sanction in Article 14 (4), is for Tax Invoice number 020.003-19.75389196 dated December 04, 2019, and number 020.003-19.75389198 dated December 17, 2019, with a fine of Rp. 400.338.071,- for billing document letter number 146/ADHI-BG, KSO/PRY.BB/XI/2020, dated November 28 2019, and for billing document letter number 152/ADHI-BG, KSO/PRY.BB/XII/2020 December 10, 2019, which the examiner considered as a billing document.
 3. Tax Collection Letter (STP) Number 00021/107/19/205/21 dated January 12, 2021, a stipulation of sanction in Article 14 paragraph (4) above is for Tax Invoice number 020.003-19.75389191 dated March 12, 2019, with a fine of IDR 262,255,179, - for document letter number 102/ADHI-BG, KSO/PRY.BB/III/2020, dated March 05 2019, which the examiner considers as a billing document.
 4. Tax Collection Letter (STP) Number 00022/107/19/205/21 dated January 12, 2021, with the stipulation of sanctions in Article 14 paragraph (4) is for Tax Invoice number 020.003-19.75389192 dated May 09, 2019, with a fine of IDR 156,891,598, - for billing documents letter number 108/ADHI-BG, KSO/PRY.BB/V/2020, dated May 06 2019, which the examiner considers being billing documents,
 5. Tax Collection Letter (STP) Number 00024/107/19/205/21 dated January 12, 2021, with the stipulation of sanctions in Article 14 paragraph (4) is for Tax Invoice number 020.003-19.75389194 dated September 25, 2019, with a fine of IDR 226,814,702, - for billing document letter number 117/ADHI-BG, KSO/PRY.BB/IX/2020, dated September 18 2019, which the examiner considers to be a billing document.

Based on the description in the tax collection letter above, it strengthens the WP's reason that these documents are not invoice documents because they are only a letter of request for payment of the term. This gives rise to the right of taxpayers to file, where this condition is also explained in Article 23 paragraph (2) of Law no. 6 of 1983 concerning General Provisions and Tax Procedures as amended into Law no. 7 of 2021 concerning Harmonization of Tax Regulations (UU KUP) which has explained the correction decision as referred to in Article 16 of the KUP Law relating to tax collection letters. Alternatively, this objection is a legal action taken by ADHI-IBG, KSO, due to the implementation of the billing that occurred, so the WP filed a lawsuit to the Tax Court. Efforts to object to the implementation of the confiscation postponed stages of the tax collection procedure with a forced letter (Sinulingga, 2013).

The lawsuit submitted to the Tax Court is a follow-up legal effort filed by the Taxpayer or tax bearer (Pudyatmoko, 2009). Furthermore, this is also an attempt by ADHI-IBG, KSO as a taxpayer to ask for justice through law enforcers who are in charge of mediating the problems they are facing. This is based on the opinion (Suyanto, 2016) that the law enforcement process carried out by the Directorate General of Taxes in a dispute must comply with the principles of legal justice and the principle of accountability.

ADHI-IBG and KSO take action as Taxpayers

Another effort made by taxpayers in strengthening their argument is by clarifying the Commitment Officer for Swamp Irrigation I Ministry of Public and People's Works (PUPR) of the Republic of Indonesia as the buyer. Based on their letter No. UM.02.06/232/SNVT.PJPA.WS.IAKR/IRRA-I/XII/2020 states that:

1. The application letter for term payments is not a billing document but a reference for checking the completeness of work administration documents, and the application letter for term payments only includes the percentage of work progress.

2. The invoice submission date is when both parties have signed the Minutes of Payment stating the amount to be billed.

The above action already follows the provisions of Article 2 paragraph (1) letter d Per-24/PJ.2012, which explains that a Tax Invoice must be made when the PKP Partner submits a bill to the government treasurer as a VAT collector. This basis is the reason for the WP stating that there is no clause (contract) stating that the time of billing is the same as the date of the Request for Payment. Some of the facts that have occurred and have been carried out by WP on the above statement are as follows:

1. The first fact is that billing is seen from the day/date when the PKP Partner sent the bill/invoice to the Government Treasurer
2. The second fact is the Billing Document / Invoice and its completeness, including the Tax Invoice submitted by ADHI-IBG, KSO, to the Collector's Government Treasurer following the invoice receipt signed by both parties.
3. The third fact is that the legal basis used by the examiner, namely PMK No.231/PMK.03/2019, was only stipulated on December 31 2019, while the transactions that occurred were before the State promulgated the regulation.

The above description provides an obvious picture that the auditors carried out by the tax authorities or tax examiners are considered to be careless and careless in using fines for taxpayers following the demands or bills that have been described in the Tax Collection Letter issued by the Directorate General of Taxes. Tax collection is an act of coercion in trying to fulfil an obligation, while in the meantime, there are signs and symptoms that the obligation will not be fulfilled by those who have to. One of the tax collection efforts is that can be collected by issuing a Tax Collection Letter (STP) (Santoso Brotodihardjo, 2003). In the case of a dispute with ADHI-IBG, the Batang Bayang Project KSO, billing was not carried out because the WP took a lawsuit to the tax court.

Results of Tax Dispute Resolution Efforts

The results of the DGT's decision to reject the application for objection to the STP became the lawsuit filed by the Taxpayer to the Tax Court. This refusal was based on 6 (six) DGT (Decrees: a) Director General of Tax Decree number, No. KEP-06461/NKEB/WPJ.272021 dated August 09, 2021; b) KEP 06460/NKEB/WPJ.272021 dated August 09 2021. C) KEP-06459/NKEB/WPJ.272021 dated August 09 2021, d) KEP-06458/NKEB/WPJ.272021 dated August 09 2021, e) KEP 06457/NKEB/WPJ.272021 dated August 09 2021, and e) KEP-06457/NKEB/WPJ.272021 dated August 09 2021.

These decrees explain that the content has wholly rejected the request for reduction or cancellation of the Taxpayer's Tax Collection Letter and retains the Tax Collection Letter. The DGT's decision is final even though the WP has also attached supporting documents for the decision, namely a) documents related to the issuance of a Tax Invoice, b) Notification of Inspection Results (SPHP), c) a Letter of Clarification from PUPR as the buyer. As a result of the DGT's rejection, the WP took legal action through a lawsuit at the Tax Court. This is the Taxpayer's attempt to fulfil his tax obligations in accordance with the rules that have been set. Tax compliance is the willingness of taxpayers to fulfil their tax obligations following applicable regulations without the need for inspections, thorough investigations, warnings or threats and the application of sanctions, both punishment and administration (Astuti & Gunadi, 2021; Kastolani & Ardiyanto, 2017; Prasetyo, 2011)

The results of the lawsuit filed by the WP to the Tax Court yielded perfect results with the pronouncement of the trial panel of judges' decision on February 06 2023, decision number PUT-009627.99/2021/PP/MXIIA 2023, PUT-009628.99/2021/PP/MXIIA 2023, PUT -009629.99/2021/PP/MXIIA in 2023, PUT-009630.99/2021/PP/MXIIA in 2023, PUT-009631.99/2021/PP/MXIIA in 2023, and PUT-009631.99/2021/PP/MXIIA in 2023, which contains that granted the entire request from ADHI-IBG, KSO as the WP. The efforts made are a manifestation of the need to provide an explanation of the problems faced and to obtain tax justice. This court decision allows the WP not to pay the fine included in the STP that the Directorate General of Taxes has issued. The presented presentation supports research (Azmi & Perumal, 2008) which reveals

that the dimensions of general justice significantly affect tax compliance behaviour in Hong Kong and Malaysia. This means that the attitude of tax compliance from taxpayers arises reciprocally due to the appropriate and fair benefit value from the government for paying taxes.

4. CONCLUSION

Based on the explanation above, conclusions can be drawn from the problem of tax disputes over tax refunds at ADHI-IBG, KSO as taxpayers in Batang Bayang project activities, namely: a) Taxpayers file lawsuits over tax invoices because they consider all the documents in question are not documents invoice, but a letter of request for payment of the term. This is what makes the WP make an appeal or objection by carrying out a lawsuit submitted to the Tax Court, b) Actions taken by the WP for the negligence of the tax authorities and not being thorough in using the stipulation of sanctions or fines described in the STP take the lawsuit to the tax court and complete the procedures required has been determined and strengthened by evidence; c) The result of efforts to resolve the tax dispute by filing a lawsuit is to agree to the occurrence of an objection submitted by the Taxpayer to the DGT for the cancellation of the tax assessment with a Tax Collection Letter which is based on six rejection letters of Decree on the rejection of the Taxpayer's application.

The conclusion above provides an overview of suggestions to the examiners or tax authorities sent by the DGT to be more thorough and more updated on the regulations that have been stipulated so that negligence or mistakes do not harm the Taxpayer. WP compliance is an appreciation for complying with predetermined rules, so WP must prioritize the principle of justice. This paper provides positive input to all citizens, both organizationally and personally, so that they comply with tax obligations following applicable rules and regulations and can take legal action to uphold justice in implementing tax rules.

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