

# The Urgency of the Establishment of Tax Courts at the Regional Level as the Implication of the Movement of the State Capital City

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## Abstract

*Based on Law Number 14 of 2002 concerning the Tax Court, the settlement of tax disputes is carried out by the Tax Court which is domiciled in the capital city of the country, through procedures and processes that are fast, inexpensive, and simple. Through Law Number 3 of 2022 concerning the State Capital, the Capital of the Archipelago was established as the State Capital. Thus, with the issuance of Law Number 3 of 2022, there will be a transfer of the state capital from Jakarta to the Capital of the Archipelago which will also have implications for the domicile and venue of the Tax Court hearings by Law Number 14 of 2002, the Tax Court Taxes are domiciled in the capital city of the country, and the Tax Court hearings are held at their domicile, and if deemed necessary, they can be conducted elsewhere. The method used in this study is normative juridical, with a statute approach based on secondary data obtained through document studies, to be further analyzed using deductive logic. The legal issues in this study, first, are the implications of moving the capital city of the country to the domicile and venue of the Tax Court trial. Second, why is it necessary to establish a Tax Court at the regional level as an implication of moving the country's capital city? It is hoped that this research will obtain a norm formulation that can provide legal knowledge about the urgency of establishing a Tax Court at the regional level as an implication of moving the state capital from Jakarta to the Nusantara capital.*

## Keywords

tax court; tax dispute; state capital; capital of the archipelago



## I. Introduction

The implementation of tax collection that is not under the tax law will cause injustice to the taxpayer community and can lead to tax disputes between taxpayers and authorized officials. Settlement of tax disputes must be carried out fairly through procedures and processes that are fast, inexpensive, and simple. Based on Law Number 14 of 2002 concerning the Tax Court, the settlement of tax disputes is carried out by the Tax Court, which is domiciled in the capital city of the country.

The Tax Court is a judicial body that exercises judicial power for taxpayers or tax insurers seeking justice for tax disputes. Thus, it is clear that the Tax Court is part of the judicial power. Based on Law Number 48 of 2009 concerning Judicial Power, what is meant by judicial power is the power of an independent state to administer justice to uphold law and righteousness based on Pancasila and the 1945 Constitution of the Republic of Indonesia, for the sake of the implementation of the State of Law of the

Republic of Indonesia. Judicial power is exercised by a Supreme Court and its subordinate judicial bodies, and by a Constitutional Court.

Judicial bodies under the Supreme Court include judicial bodies within the general judiciary, religious courts, military courts, and state administrative courts. In one of the judicial environments under the Supreme Court, a special court may be formed. A special court is a court that has the authority to examine, hear and decide on certain cases which can only be established within one of the judicial bodies under the Supreme Court as regulated by law. What is meant by special courts are, among others, juvenile courts, commercial courts, human rights courts, courts for criminal acts of corruption, industrial relations courts and fisheries courts within the general judiciary, as well as tax courts within the state administrative courts.

Furthermore, in Law Number 51 of 2009 concerning the Second Amendment to Law Number 5 of 1986 concerning State Administrative Courts, it is regulated that within the state administrative courts a special court can be established which is regulated by law. The special court is a differentiation or specialization in the state administrative court environment, for example, the tax court. The Tax Court is included in the state administrative court because of the nature of the dispute and the nature of the parties. Judging from the subject of the altercation, the Tax Court and the State Administrative Court bring together elements of the government and elements of the people as individuals, where the position of the government is as the defendant/appellate whose decision is disputed. Judging from the object of the dispute, the Tax Court and the State Administrative Court are concerned about concrete decisions (decrees) from government institutions aimed at individuals, which these provisions are considered detrimental to the people as individuals.

This Tax Court is specifically related to the implementation of the tax dispute trial, namely:

- a. Settlement of tax disputes requires special judges who have expertise in the field of taxation and a degree in law or other scholars.
- b. Disputes that are processed in the Tax Court specifically relate to tax disputes.
- c. The Tax Court's decision contains a determination of the amount of tax payable from the taxpayer, in the form of a technical calculation of taxation, so that the taxpayer immediately obtains legal certainty about the amount of tax payable imposed on him. As a result, the types of decisions of the Tax Court, in addition to the types of decisions that are generally applied in general courts, are also in the form of partially granting, fully granting, or increasing the amount of tax still to be paid.

Through Law Number 3 of 2022 concerning the State Capital, the Capital of the Archipelago was established as the State Capital. Thus, with the issuance of this Law on the State Capital, there will be a transfer of the national capital from Jakarta to the Capital of the Archipelago which of course will also have implications for the domicile and venue of the Tax Court hearings following Law No. 14 of 2002, Taxes are domiciled in the capital city of the country, the Tax Court hearings are held at their domicile and if deemed necessary, they can be conducted elsewhere.

Based on the things mentioned above, which are the legal issues in this study, first, what are the implications of moving the state capital to the domicile and venue of the Tax Court hearings? Second, why is it necessary to establish a Tax Court at the regional level as an implication of moving the country's capital city?

This study attempts to analyze the urgency of establishing a Tax Court at the regional level as an implication of moving the country's capital city. The method used in this study is normative juridical, with a statute approach based on secondary data obtained through

document studies, to be further analyzed using deductive logic. It is hoped that this research will obtain a norm formulation that can provide legal knowledge about the urgency of establishing a Tax Court at the regional level as an implication of moving the state capital from Jakarta to the capital of the archipelago.

## **II. Review of Literature**

### **2.1 Implications of Moving the State Capital to the Tax Court's Domicile and Meeting Place**

Based on Law No. 14 of 2002 on the Tax Court, the Tax Court is a judicial body that exercises judicial power for taxpayers or tax insurers seeking justice for tax disputes. What is meant by a tax dispute is a dispute that arises in the field of taxation between a taxpayer or tax guarantor and an authorized official as a result of the issuance of a decision that can be appealed or a lawsuit to the Tax Court based on the tax laws and regulations, including a lawsuit on the implementation of collection based on the law, Invoke Tax Collection by Coercion Letter.

Through Law Number 14 of 2002 concerning the Tax Court, a Tax Court was established which is domiciled in the capital city of the State. Before the enactment of Law Number 3 of 2022 concerning the State Capital, the Tax Court was domiciled in Jakarta considering that Jakarta is the capital city of the country. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

Jakarta was designated as the capital city of the Republic of Indonesia based on Presidential Decree of the Republic of Indonesia Number 2 of 1961 concerning the Government of the Special Capital Region of Greater Jakarta as amended by Presidential Decree of the Republic of Indonesia Number 15 of 1963. After that, successively, various laws were reinstated. stipulates Jakarta as the Special Capital City Region (DKI), starting from Law Number 10 of 1964 concerning the Declaration that the Special Capital Region of Greater Jakarta remains as the State Capital of the Republic of Indonesia under the name Jakarta, Law Number 11 of 1990 concerning the Government Structure of the Special Capital Region State of the Republic of Indonesia Jakarta, Law Number 34 of 1999 concerning the Provincial Government of the Special Capital Region of the Republic of Indonesia Jakarta, until the latest which is still valid today, namely Law Number 29 of 2007 concerning the Provincial Government of the Special Capital City Region of Jakarta as the Capital City Unitary State of the Republic of Indonesia.[3]Furthermore, with Law Number 3 of 2022 concerning the State Capital, it was established:

- a. The Nusantara Capital as the State Capital; and
- b. The Nusantara Capital Authority is a ministry-level institution that organizes the Regional Government for the Special Capital Region of the Archipelago.

The Capital of the Archipelago serves as the Capital of the Unitary State of the Republic of Indonesia which is the place for the implementation of central government activities, as well as the seat of representatives of foreign countries and representatives of international organizations/institutions. As a special regional government unit, the Regional Government of the Special Capital City of the Archipelago regulates and manages its own government affairs as stipulated and regulated by the Law on the State Capital.

Thus, with the enactment of Law Number 3 of 2022 concerning the State Capital, there will be a transfer of the national capital from Jakarta to the Capital of the

Archipelago. Of course, this will have implications for the position of the Tax Court, considering that the Tax Court is domiciled in the country's capital, so the domicile of the Tax Court will also move from Jakarta to the Capital of the Archipelago.

In Law Number 14 of 2002 concerning the Tax Court, it is expressly regulated that the Tax Court is domiciled in the capital city of the country. This provision shows the relative competence of the Tax Court to cover all Indonesian jurisdictions because it only exists and is domiciled in Indonesia. In the sense that the establishment of Tax Courts in the regions has never existed unless there is a change in substance to this provision. If the Tax Court is only domiciled in the capital city, it means that it is not possible to be held or formed in areas within the Indonesian jurisdiction.

Furthermore, it is also regulated that the Tax Court session shall be held at the place of its domicile and if necessary, can be held in another place. The venue for the trial is determined by the Head of the Tax Court. Thus, in essence, the location of the Tax Court hearing is at the place of its domicile. However, with consideration to expedite and expedite the handling of tax disputes, the venue for the trial can be held elsewhere. This is by the principle of resolving cases that are carried out simply, quickly, and at a low cost. This provision opens the opportunity for the settlement of tax disputes, which is not always carried out in the capital city of the country as the domicile of the Tax Court. The transfer of the tax dispute settlement location to another place does not mean that there is a change in the relative competence of the Tax Court. This transfer is only to realize the principle of justice which is simple, fast, and low cost.

Wiratni Ahmadi believes that the seat of the Tax Court should not only be in the nation's capital but spread throughout Indonesia. It is not following the principle of justice which requires the trial to be carried out cheaply, quickly, and simply. By only being domiciled in the nation's capital, it can result in the emergence of various problems, such as time, information, and transportation problems that are difficult and increasingly expensive for justice seekers.

Furthermore, regarding the venue for the trial, Y. Sri Pudyatmoko said that it is indeed possible to hold a trial in another location, but if there is only one Tax Court in the national capital, this means that it has a limited number of people, so it is not possible to hold a trial of tax disputes in various places at once. Wouldn't it be better if a Tax Court was formed in another place, as well as to make it easier for the people to seek justice? If the trial is held in another place other than the national capital and only moves the venue of the trial, without increasing the number of judges and clerks, it means that the personnel handling tax disputes in the national capital will be reduced because some of them are meeting elsewhere.

Regarding the location of the Tax Court hearing outside its domicile, in the Regulation of the Minister of Finance Number 122/PMK.01/2018 concerning the Organization and Work Procedure of the Tax Court Secretariat, it has been determined that Surabaya and Yogyakarta are the venues for the Tax Court hearing outside their domicile in Jakarta as the capital city. country. Thus, even though it has been stipulated that the Tax Court session is held at its domicile, and if deemed necessary it can be held in another place, the location of the trial outside the Tax Court's domicile is still limited, where currently the Tax Court session can only be held in Jakarta, Surabaya, and Yogyakarta.

In practice, judges and clerks at the Tax Court based in Jakarta within a certain period of time, usually 3 to 5 working days, will be assigned to travel from Jakarta to Surabaya and Yogyakarta to conduct tax dispute hearings. It is done regularly on several official trips. It will be different if the Tax Courts are formed in Surabaya and Yogyakarta, so that both the administration of dispute handling and its human resources such as judges,

secretaries, and clerks, are permanently domiciled in the city so that the settlement of tax disputes is expected according to procedures and processes that are fast, inexpensive, and simple.

The limited space for the Tax Court hearings in Jakarta, Surabaya, and Yogyakarta, will affect services for taxpayers who file tax disputes to the Tax Court, especially taxpayers who come from big cities outside Java, such as Medan, Palembang, Balikpapan, Banjarmasin, Denpasar, and Makassar. It will influence the tax dispute resolution service, moreover, the domicile and venue of the Tax Court hearing will move from Jakarta to the Capital of the Archipelago as a follow-up to the issuance of Law Number 3 of 2022, while big cities as industrial and trade centers are far away from the Nusantara Capital. Another thing that should also be observed is related to the procedures and processes for resolving tax disputes that are carried out quickly, cheaply, and simply, which it is feared will not be achieved with the Tax Court's domicile which is only in the Nusantara Capital and the limited place for the Tax Court's hearings.

### **III. Result and Discussion**

#### **3.2 The Urgency of Establishing a Tax Court at the Regional Level**

The handling of tax disputes in Indonesia has been carried out for a long time even before Indonesia's independence. In 1915, for the first time in Indonesia, the Tax Advisory Institute was established based in Jakarta to carry out the tax dispute resolution process. This Tax Advisory Institute 1959 changed its name to the Tax Advisory Council which is tasked with making decisions on appeals against state taxes and regional taxes. Since 1997, the handling of tax disputes has shifted to the Tax Dispute Settlement Agency, which not only handles central and local tax disputes but also handles customs and excise disputes. Furthermore, since 2002 the settlement of tax disputes has been handled by a tax court called the Tax Court.

The Tax Advisory Institute and then the Tax Advisory Council since the colonial era have only been located in Jakarta, and are truly outdated. If during the colonial era, the Tax Advisory Institute based in Batavia (now Jakarta) had fulfilled its needs, it was a natural thing because at that time almost all the giant companies belonging to the colonialists even carried out activities outside the capital city, but must have their head office in Batavia. Thus, their interests in the taxation sector are guaranteed enough to settle disputes in the tax sector. It is different now where new businesses are not only in Jakarta but also in other places from Sabang to Jayapura so the judiciary regarding tax disputes will be difficult to carry out if only domiciled in Jakarta.[8]

As for the Tax Dispute Settlement Agency, domiciled in the capital city of the country and if deemed necessary, a Tax Dispute Settlement Agency with the same level may be established elsewhere. Thus, a Tax Dispute Settlement Agency of the same class can be re-established in the national capital and elsewhere. Meanwhile, the session of the Tax Dispute Settlement Body shall be conducted at the domicile or elsewhere within its jurisdiction with the consideration to expedite and expedite the handling of appeals or lawsuits. This is different from the Tax Court which is only domiciled in the capital city of the country and cannot be formed elsewhere.

The increasing number of taxpayers and understanding of their rights and obligations in implementing tax laws and regulations cannot avoid the emergence of tax disputes that require a fair settlement with procedures and processes that are fast, cheap, and simple.[1] Based on Law Number 14 of 2002 concerning the Tax Court, the Tax Court has the duty and authority to examine and decide on tax disputes, in the form of appeals and lawsuits. In

addition, the Tax Court oversees legal counsel who provides legal assistance to disputing parties in Tax Court sessions.

The importance of the Tax Court in the judicial system in Indonesia is to provide legal protection for taxpayers against tax assessment letters that are detrimental to themselves. Tax assessment letters issued by the Director General of Taxes for central taxes and tax assessment letters issued by governors, regents, and mayors for regional taxes, are not infrequently detrimental and burdensome to taxpayers. For this reason, there must be a means of legal protection for taxpayers to obtain justice, either through objections addressed to authorized officials, as well as lawsuits or appeals to the Tax Court.

Legal efforts to seek justice in the field of taxation through the judiciary is another way that can be taken by taxpayers. Taxpayers who are dissatisfied with the administrative decisions issued by the Directorate General of Taxes can take legal action through the judiciary. Currently, the judicial institution that handles tax disputes is the Tax Court which was established through Law Number 14 of 2002.

Taxpayers' efforts in obtaining justice are part of the rights of taxpayers given by law. Obtaining justice can be done through organizational legal efforts and legal remedies through the courts. The establishment of the Tax Court is based on the order of the provisions of Article 27 paragraph (6) of the Law on General Provisions and Tax Procedures. In the context of the body of the Tax Court Law, it is expressly stated that the Tax Court is a judicial body that exercises judicial power. Thus, implies that the Tax Court is a sub-system of judicial power.

The enactment of Law Number 14 of 2002 concerning the Tax Court, made the settlement of tax disputes carried out by a purely judicial process which was previously resolved by a quasi-judicial institution, namely the Tax Advisory Council which was later replaced by the Tax Dispute Settlement Agency, which is not included in the scope of the judicial environment in Indonesia. under the Supreme Court. The pure judicial process in the tax disputes settlement will certainly protect the taxpayers' rights more than the quasi-judicial process.

Settlement of tax disputes is the competence of the Tax Court. Settlement of tax disputes by the Tax Court can be carried out if the internal settlement by the agency issuing the tax assessment is deemed unsatisfactory. The tax dispute resolution procedures that must be carried out consist of:

1. It is carried out through a mechanism for submitting an objection to the official who has issued the said decree. The process of resolving objections is carried out internally by the tax authorities.
2. After the objection process where the decision by the taxpayer is still considered unfair or there is an injustice in the implementation of the collection, the taxpayer concerned can exercise his right to file an appeal or lawsuit to the Tax Court.

The tax dispute resolution process that is fast, cheap, and simple is highly coveted by citizens as taxpayers. Finance Minister Sri Mulyani Indrawati said the participation of citizens as taxpayers was needed to finance development. From 2002 to 2021, he continued, and the number of taxpayers continued to increase. Based on data from the Ministry of Finance submitted by Sri Mulyani, the number of taxpayers in Indonesia in 2002 was 2.59 million. Then, that number increased to 10.65 million in 2008. After that, the number of taxpayers consistently rose to 49.82 million in 2021. Specifically for individual taxpayers, Sri Mulyani said the number in 2002 was 1.67 million. The number of registered individual taxpayers at that time reached 1.82% of the total working population in Indonesia. This percentage consistently increases every year. In 2021, there



will be 45.43 million registered individual taxpayers. The number was recorded at 34.66% of the total working population of 131.06 million.

A large number of taxpayers are accompanied by a large number of tax disputes submitted to the Tax Court. Data on tax dispute cases submitted to the Tax Court for the last three years are as follows:

**Table 1.** Number of Tax Dispute Files for 2019-2021

NO	APPENDED / ACCULATED	Year		
		2019	2020	2021
1	Director General of Taxes	12.882	14.660	12.316
2	Director General of Customs and Excise	2.142	1.830	2.803
3	Local government	24	144	68
Total		15.048	16.634	15.187

*Source: setpp.kemenkeu.go.id*

The large number of tax disputes submitted to the Tax Court shows the workload which also affects the service in resolving the dispute. Increasing case rates require the establishment of new courts and the appointment of new magistrates to address the increasing demand for judicial services as well as for the distribution of cases across courts. The White Book of Justice published by the General Council for the Judicial Power, which examines the workload of judicial administration in Spain suggests the number of cases handled is 850 cases per year for civil courts, 850 cases per year for family courts, 650 cases per year for criminal courts, and 350 to 400 cases per judge per year for collegial court chambers.

It can be applied in handling tax disputes, the number of which in 2021 will reach 15,187 cases. With a total of 15.187 cases per year, of course, it would be more effective if the distribution of case handling was carried out by establishing a Tax Court at the regional level, namely in big cities, industrial and trade centers, in addition to the national capital. As an example, we can see from the handling of cases at the Commercial Court that handles bankruptcy, including Postponement of Debt Payment Obligations (PKPU) and intellectual property rights disputes. Throughout 2021, the number of PKPU cases recorded an increase compared to 2020. Citing data from the case tracking information system (SIPP) from 5 commercial courts namely Central Jakarta, Medan, Semarang, Surabaya, and Makassar, the trend of PKPU cases was recorded to increase. If in 2020 there were 637 PKPU cases, in 2021 there were 732 PKPU cases.

Initially, the Commercial Court was only established at the Central Jakarta District Court. Furthermore, to increase equity and make it easier for the community, either individually or as business entities, to resolve disputes in commerce in a fair, fast, open, and effective manner, it is deemed necessary to establish a Commercial Court in the District Court in major trading centers.[18] Based on Presidential Decree No. 97/1999, Commercial Courts were established in major trading centers, namely Ujung Pandang (now Makassar), Medan, Surabaya, and Semarang. The establishment of the Commercial Courts in the big cities of the trade centers complements the existing Commercial Courts at the Central Jakarta District Court. An example that occurs in the handling of disputes at the Commercial Court can be applied to the handling of tax disputes at the Tax Court, by establishing a Tax Court at the regional level, namely, in big cities, industrial and trade centers such as Makassar, Medan, Surabaya, Semarang, and of course in Jakarta, if later the capital city of the country will move from Jakarta to the capital of the archipelago.

## IV. Conclusion

1. Through Law Number 14 of 2002, a Tax Court was established based in the nation's capital city. With the enactment of Law Number 3 of 2022, there will be a transfer of the national capital from Jakarta to the Capital of the Archipelago. It will have implications for the domicile and venue of the Tax Court's meeting, considering that the Tax Court is domiciled in the capital city of the country, while the Tax Court's session is held at its domicile and if deemed necessary, it can be held elsewhere. Currently, the Tax Court hearings are held in Jakarta as the seat of the Tax Court, and also in Surabaya and Yogyakarta. The limited place for the Tax Court hearings will certainly affect the service to taxpayers who file tax disputes to the Tax Court, especially taxpayers who come from big cities outside Java, such as Medan, Palembang, Balikpapan, Banjarmasin, Denpasar, and Makassar. This will certainly affect the tax dispute resolution service, moreover, the place of domicile and venue for the Tax Court's hearing will be moved from Jakarta to the capital of the archipelago, while the big cities as industrial and trade centers are far from the capital of the archipelago.
2. The increasing number of taxpayers and understanding of their rights and obligations in implementing tax laws and regulations cannot avoid the emergence of tax disputes that require a fair settlement with procedures and processes that are fast, inexpensive, and simple. Based on Law Number 14 of 2002, the Tax Court has the duty and authority to examine and decide on tax disputes, in the form of appeals and lawsuits, as well as to supervise legal counsel who provides legal assistance to disputing parties in Tax Court sessions. The increasing number of taxpayers from year to year needs to be balanced with efforts to increase equity and make it easier for the community, either individually or in business entities to resolve tax disputes, by establishing a Tax Court at the regional level, namely in big cities, industrial and trade centers such as Makassar, Medan, Surabaya, Semarang, and of course in Jakarta if the national capital will move from Jakarta to the Nusantara Capital.

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