

Confirmation of Taxpayer Status at the Land Services Office Reviewed from the Principle of Utilization in the Context of Land Purchase Transactions

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In buying and selling land transactions the seller and buyer will be subject to seller tax in the form of income buyer tax. Income tax is in the form of tax on the acquisition of land rights. In connection with the registration of the transfer of rights above, the Government has issued provisions regarding Confirmation of Taxpayer Status on Land Service at the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency as stipulated in the Ministry for Agrarian Affairs and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 21 2017. Looking at the development of community practices, it is clear there are still people living in rural areas who do not have a taxpayer identification number. So, when a sale and purchase transaction takes place, it is followed by registration of land rights for the first time which causes many difficulties. This type of research is normative juridical with secondary data consisting of primary, secondary and tertiary legal materials. Data was collected by conducting a literature review through an interview technique processed qualitatively according to the problem and theoretical framework in a logical and systematically way to achieve the objectives of this study, which is to discover legal provisions for Confirming Taxpayer Status in Land Services at the Ministry of Land Affairs, Agrarian Affairs and Spatial Planning / National Land Agency. Specific targets to be achieved include: (i) confirmation of taxpayer status in the office of the National Land Agency can hamper the process of making certificates, (ii) provisions for confirmation of taxpayer status at the Agency's National Land office are contrary to the principle of expediency in law.

Key words: *Confirmation of taxpayer status, the principle of benefit and sale and purchase transactions.*

Introduction

Every human being has needs that must be met, which consist of primary, secondary and tertiary needs. Primary human needs are clothing, food and shelter. The need for shelter or human habitation is shelter from the sun and rain. Dwellings include houses erected on the ground while humans also obtain a source of food to be able to carry out their lives.

The Preamble to the 1945 Constitution stated that the ideals of the Indonesian people are aimed at advancing the welfare of all Indonesians, so that the State has the right to provide protection and legal certainty for each citizen of the land and enable every citizen to have a residence .

The guideline for land use is regulated in Law No. 5 of 1960 concerning Basic Regulations on Agrarian Principles which are often abbreviated by LoGA established on September 24, 1960. Article 6 of LoGA explains that "All land rights have a social function", therefore if the Government wants to utilize land for social purposes such as religious reasons, for the needs of the State, the community and social and cultural centres, the government has the right to take the land by paying compensation to the land owner (Urif Santoso; 2008, 57).

The government as the land provider must carry out [text missing] based on the principles of land use in a balanced and optimal manner so that the land can be used optimally. Therefore, in order not to harm public interest, ownership and control of land that exceeds the limits is not permitted.

Ownership of land rights can be obtained by buying and selling, exchanging, giving, providing with a will, offering according to custom and other actions regulated by Government Regulation. Land rights can be obtained by buying and selling transactions between legal subjects, namely between individuals or legal entities.

According to Article 1457 of the Civil Code regarding buying and selling, the sale and purchase is defined as follows: "Buying and selling is an agreement, with which one party is bound to submit a material, and the other party to pay the price promised". (R. Subekti, 1996: 161). buying and selling are consensual and obligatory in nature, meaning that the sale and purchase is valid after an agreement has been made between two parties and the ownership rights will transfer to the buyer after the goods are delivered.

In sale and purchase, transaction between the seller and the buyer will be subject to the seller's and buyer's tax. Income tax is charged to the seller where it is withdrawn by the Primary Tax Service Office as central tax, while the buyer is subject to the Customs Acquisition tax on land rights which is a regional tax deposited with the Regional Revenue Service.

The surrender of immovable property such as land occurs by quoting a "transport deed" in the land register in front of the Employee by the name (Ordinance Behind the Name L.N. 1834-27). When the Basic Agrarian Law (Law No. 5 of 1960) entered into force, the delivery of goods has taken place by making a sale and purchase deed by the Land Deed Officer. (R. Subekti, 2003: 79).

A deed made by the Land Deed Officer for the transfer of land rights is very important because registration of the transfer of land rights can only be done if it can be proven that it is based on a deed made by the PPAT. This is regulated by Government Regulation Number 24 of 1997 Concerning Land Registration Article 37 paragraph 1, which reads as follows: "Establishment of land rights and ownership rights over units of flats through sale and purchase, exchange, grants, income in companies and legal actions other transfers of rights, except the transfer of rights through auctions can only be registered if proven by a deed made by the authorized Land Deed Officer according to the provisions of the applicable laws and regulations ". (Ali Achmad Chomsah, 2004: 37).

Registration of Rights and Registration of Transfer of Land Rights as regulated in Article 19 paragraph (2) sub b of the main agrarian law, constitutes part of the duties and authorities of the Government in the field of land registration. In this field, Registration of Rights and Registration of Transfer of Rights can be distinguished by 2 tasks:

1. Registration of Land Rights is the registration of rights for the first time or bookkeeping of land right in the register of land books.
2. Registration of Transfer of Land Rights. (Soerjono, 2003: 25).

In connection with the registration of the transfer of rights above, the Government has issued provisions concerning the Confirmation of Taxpayer Status of Land Services in the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency which is regulated by the Regulation of the Minister of Agrarian Affairs and Spatial Planning / Head of the Republic of Indonesia's National Land Agency Number 21 of 2017.

Article 3 paragraph 9 of the Regulation of the Minister for Agrarian Affairs and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 21 Year 2017 stipulates that in case of taxpayer confirmation it cannot be carried out because the applicant does not yet have a tax identification number, so that: a. Officers appointed at the

land agency can assist the applicant in making the taxpayer principal number application through online information system services at the Directorate General of Taxes; b. Taxpayers submit tax identification numbers directly to the tax office.

Seeing the development of community practices, it can be observed there are still people living in rural areas where many do not have a tax identification number. So when a sale and purchase transaction occurs, it is followed by the registration of land rights which can involve many difficulties, because the seller or buyer may not have a taxpayer identification number. There are many reasons why people in Indonesia, especially in rural areas do not want to have a tax identification number such as being old or not having a steady income. Although there is a lack of understanding of the importance of tax for the country, there is an obligation to create an annual tax report. Several villages are included as study locations in this research including will become the research location, namely Tanjungsari Village, Cariu District, Bogor Regency, Pandeglang Village, Pandeglang Regency, Banten. Some villages outside Java are also included such as Bali and Riau. In addition to conducting research on villagers who conduct buying and selling transactions, this research will also be completed at the office of the Cibinong National Land Agency in West Java, the Bali Bali Land Agency office, and the Riau National Land Agency office in Pekanbaru.

The above conditions often creates obstacles in the process of registering land rights or registering the transfer of land rights in creating certificates at the Office of the Land Agency. In this case the seller and buyer actually do not want to pay taxes, they want to pay income tax, they only worry about their tax identification number so they will complete tax returns every year.

On the other hand, a regulation or law has a duty and purpose to provide legal certainty (*rechtsicherheit*), expediency (*zweckmassigkeit*) and provide justice (*gerechtigkei*t). (Satjipto Rahardjo, 1982: 17). Legal certainty can be interpreted as all being able to get what is expected under certain circumstances. According to etymology the word benefit comes from the basic word for benefits which according to the Indonesian dictionary means uses or uses. According to Sudikno Mertokusumo the Community expects benefits in the implementation of law or law enforcement, namely where the community may benefit in the implementation or enforcement of the law not vice versa as applying the law would cause unrest in the community (Sudikno Mertokusumo, 2014: 17). The definition of justice is given by many philosophers of the world, including Socrates according to whom fairness means the obligation of citizens to obey state law. Another view by Plato states that two principles of justice are fair if the same is given the same and the unequal is given the unequal (Bernard L. Tanya, 2011: 25).

Based on the context of the problems outlined above, this research is focused on a study of the difficulty of implementing taxpayer status confirmation at the National Land Agency office which can or cannot hamper the process of making certificates and the provisions on taxpayer status confirmation at the National Land Agency office with or without conflict by the principle of expediency in law.

Research Methods

Types of Research and Approaches

Research is a basic tool in the development of science and technology. This is due to the fact that it aims to reveal the truth systematically, methodologically and consistently. In English terms research is research. It is a deliberate activity with aims, procedures and methods. (Ali Zainudin, 2011: 5). These search procedures are called scientific methods in scientific terms. Through the research process, analysis and construction of the data that has been collected and processed is carried out. As research is a scientific tool for the development of science and technology, the research methodology applied must always be adapted to the source science. Therefore, the research method is a procedure and technique that answer the research problem, so the use of research methods is always adapted to research needs. This type of legal research can use the juridical method as normative and empirical jurist. Normative Juridical research methods are legal research methods conducted by examining library materials or secondary data (Soerjono Soekanto, 2001: 13-14), while empirical juridical research method is conducted by examining secondary data in the community. In this study the authors use normative legal research (legal research), namely research that studies and analyses the laws and regulations, legal principles and legal norms with a view to obtaining a clear picture of the law of land sale and purchase transactions in the presence of taxes for goods for the sellers and buyers who make these transactions. (Bernard Arief Sidartha, 2009: 142).

There are several approaches that can be used in conducting normative juridical research with secondary data including (Honny Ibrahim, 2005: 300) the statute, conceptual analytical comparative (comparative approach) and historical approaches. The philosophical approach (philosophical approach) and case approach (case approach) are based on indicators contained in the title of this study and various methods of approach in legal research. In order to solve the problem that is the subject of this study, a statutory approach is used which is taken by examining the laws and regulations relating to the legal issues being handled. The legislative approach will be seen by law as a closed system that has the following characteristics:

a. Comprehensive means by which legal norms are logically related to one another. b. All-inclusive so that the collection of legal norms is quite capable of accommodating existing legal problems so that there will be no lack of law.

c. Systematic, so that aside from being intertwined with one another, legal norms are also systematically structured.

The legal approach used in this dissertation research is related to legal regulations governing the law of sale and purchase transactions which are regulated in Book III of the Civil Code and also related to taxation regulations.

Research Materials

Normative research methods, based on secondary data. Soerjono Soekanto (Soerjono Soekanto, 1986: 23) explains that secondary data can be used as research supplies consisting of primary, secondary and tertiary legal materials.

a. Primary Legal Materials

Sunaryati Hartono divides primary legal materials into two parts, mandatory sources, such as the national legislation issued by the authorities from their own jurisdiction, and persuasive primary sources, including legislation from different provinces (which however involve the same thing), or court decisions from different jurisdictions (Sunaryati Hartono, 2006: 134). Primary legal materials consist of the 1945 Constitution, the Civil Code, the Law on Basic Agrarian Regulations, Law No. 5 of 1960, Law concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, No. 28 of 2007, Government Regulation concerning the Imposition of Value Added Tax on the Delivery of Taxable Goods Conducted by Wholesalers and Delivery of Taxable Services in addition to Services Conducted by Contractors, No. 28 of 1988, Government Regulation on Registration of PP No. land. 10 of 1961.

b. Secondary Legal Materials

Secondary legal materials are library materials that contain information about primary legal materials. Secondary legal material consists of books that discuss the problems of buying and selling, tax and land transactions, research results about the principle of expediency, land purchase and tax transactions, the conclusions of seminars, papers, articles related to the proposal of this study, a legal journal that has a relationship with the research proposal, material from the internet that has a connection with this research proposal.

c. Tertiary legal material

Tertiary legal materials are library materials that contain materials that provide guidance on primary, secondary and tertiary legal materials consisting of legal dictionaries, Large Language Dictionary, Indonesian, English Dictionary, Black's Law Dictionary, Library Dictionary and Information, Dictionary of Computer Terms.

Data Collection Methods

Problem solving was completed by collecting data through literature study. Data collection is from legislation, books, journals, legal documents, papers, magazines, newspapers and data from other scientific works both from print media and the internet relating to the research proposal. This research was also conducted with interviews to obtain additional information that serves to complement the study of secondary data or as supporting data. In this study, interviews were conducted in a free and legal manner with a number of speakers, especially from the Land Office of BPN Cibinong, Pandagelang and Denpasar City, Bali.

Data Analysis

Data analysis was done qualitatively using juridical method. Research data was analysed in accordance with the problem, based on the existing theoretical framework and carried out logically and systematically. The analysis was carried out with an inventory including provisions in the legislation concerning the confirmation of taxpayer status as the Land Service Office reviewed the principle of expediency in land purchase transactions and then compared them with relevant theories. In addition, the results of the interviews obtained from the speakers were also assessed using a qualitative juridical approach to support secondary data.

To further facilitate data analysis, the authors applied the following stages: research data classified according to existing problems; results of data classification are further systematized; systemized data is processed by analysis, based on data processing, conclusions, and suggestions are determined.

Research Phase

This research was conducted in several steps, which were divided into three main stages including:

a. Research Preparation Phase

The preparation phase starts with finding the issues that will be discussed in the study. Furthermore, it is followed up by pursuing the title and formulation of the research proposal.

b. Implementation Stage

This stage begins with the collection of data through library research by examining library materials that are relevant to the research study and then supplemented by interviews with participants to complete the research data.

c. Settlement Stage

Can be completed by analysing the research data which is followed up by the preparation of reports and publication of research results.

Discussion

The implementation of Taxpayer Status Confirmation at the National Land Agency Office can obstruct the Certificate making process. The tax law agrees that taxation is a levy that is the country's right to enforce to assist the state in implementing development programs for various community needs. Tax collection by the state through law is part of a way to control the behaviour of individuals in the community for the common good and to raise funds for the common good through government policy aimed at joint welfare.

Taxation which is the right of the state means the obligation of other people or the community to pay taxes. If the claim for the right to pay taxes is not carried out by another party, the state as the owner of the right can enforce the tax collection. However, the government makes the norms of tax regulation that are regulated in Law No. 9 of 2017 concerning the Law on Access to Financial Information for the Purpose of Taxation, that is the Act of governing the government which provides equal treatment to anyone who has not paid tax and apologizing to people who have not paid their taxes.

The government issued Law No. 9 of 2017, also related to the tendency of countries in the world to conduct information exchange co-operation (exchange of information), so that if there are Indonesian citizens who save their funds in foreign banks, those banks must provide information concerning the amount of funds contained in the bank. For Indonesian citizens who save in foreign banks and vice versa, banks in Indonesia must also provide information to foreign countries that need the same information on the condition that they have signed a co-operative agreement between countries.

Law No. 9 of 2017 is the starting point for global justice, because this information exchange space is a side of justice that has been awaited by the Government of Indonesia and the Indonesian community. As it does not provide special treatment for anyone, it applied to both domestic and foreign taxpayers who save their funds domestically or abroad.

The government's decision to enact Law No. 9 of 2017 is the correct and courageous decision, because tax collection faces various difficulties and interests that sometimes conflict with one another. However, if tax collection is based on justice and the benefit of the many, these challenges can be overcome.

According to Sindian, the state's power to collect taxes must be aimed at public welfare so that it serves justice (Isa sindian, 1965; 9-10) for those with an account at a financial institution or in banks both domestically and abroad. This reflects Montesquieu's view who

states that tax collection is part of the property of every citizen who has set aside funds to secure the remaining property (Wirawan B. Ilyas and Richard Burton, 2018: 25).

The existence of Law No. 9 of 2017 is felt to be inversely proportional to the Regulation of the Ministry for Agrarian Affairs and Spatial Planning of the Head of the National Land Agency of the Republic of Indonesia Number 21 of 2017 concerning confirmation of the status of taxpayers on land services within the ministry of agrarian and spatial planning / National Land Agency (BPN).

Confirmation of taxpayer status is an activity carried out by the Ministry of agrarian and spatial planning or BPN prior to providing land services to obtain information on taxpayer status, while the taxpayer status information is provided by the Director General of Taxes for certain public services within the ministry of agrarian and spatial planning / BPN.

Confirmation of taxpayer status is imposed on land services including first-time registration of rights and registration of transfer of rights. Confirmation of the taxpayer's status for land services is completed at the time of filing a request for land services. However, confirmation is carried out through the Land Office Activities (KKP) connected to the information system at the Directorate General of Taxes for the implementation of taxpayer status. The CTF is conducted by officers appointed by the Director General of Legal Relations.

Confirmation of taxpayer status is conducted to obtain a valid or invalid taxpayer status statement. The period of time to obtain information on the status of this taxpayer is 1 (one) working day after the submission of the taxpayer status confirmation is submitted for confirmation. If the results are invalid, then the land service can be processed until they obtain a valid taxpayer status statement, in other words, as long as the results of the taxpayer status information is not yet valid, the land service cannot be performed or processed.

Meanwhile, if the applicant submitting the rights registration process does not have a principal taxpayer number, the taxpayer's status confirmation cannot be carried out in submitting the taxpayer's status confirmation. This will affect the applicant and can hamper the management or submission of applications for making new certificates or transfer of rights. Therefore, this regulation is considered to be unfair and does not provide benefits to community members.

Implementation in the field related to Confirmation of Taxpayer Status at the Office of the Bogor Regency's National Land Agency, is based on an interview with the Head of the Bogor Regency Land Affairs Administration Board. Noor Azizah stated that the implementation of this provision began in 2018 so that the public / community would submit a registration. First time right or registration of the transfer of rights must be prepared in advance including the tax identification number. Therefore, members of the public must

have a taxpayer identification number, their rights cannot be registered at the registration clerk counter without it. This also applies equally at the Pandeglang District National Land Agency Office (Interview Noor Azizah, August 2019).

Based on the results of the field research related to the implementation of taxpayer status confirmed in several Land Offices, the public who will register their rights must first confirm their tax status by having a Taxpayer Principal Number to be able to check income tax payments. If the income tax has not been confirmed properly, the submission of the application for rights cannot proceed. Therefore, taxpayer confirmation provisions are considered to alter the public's right to get the status of ownership rights over their land.

Through the results of interviews with several residents who buy and sell their land in the village of Tanjungsari, Bogor Regency, Mrs. Atiek and Mrs. Iyem, who bought and sold at the Lismana Notary Office in the Cullinan Bogor area, stated that they actually did not want to pay income tax, rather they wanted to pay reading taxes but couldn't do so because they didn't have a tax identification number. The reason that Mr. Atek didn't want to create a taxpayer identification number was that he's over 65 years old and only a retired private company, if he had a Taxpayer Identification Number, he would have to make a tax report every year which he found very troublesome. Mrs. Iyem explained that she didn't want to create a taxpayer identification number, because she was only a housewife and her activities include merely farming in cucumber gardens. As her husband died, she didn't understand how to create a taxpayer identification number and also did not understand the purpose of a tax identification number for the taxpayer.

The results of an interview with Lismana notary explained the question of how to overcome this problem, that is if the seller does not have a taxpayer Principal Number, then he or she can use the Taxpayer Principal Number from other important family members, for example his or her child or husband or those who can be review the Family Card. By using a taxpayer identification number from family members, taxpayer confirmation can be made for income tax at the tax office. (Notary interview, August 2019).

The Denpasar Bali National Land Agency's application to the Regulation of the Minister of Agrarian Affairs and Spatial Planning Head of the Indonesian National Land Agency No. 21 of 2017 is different concerning confirmation of taxpayer status. Based on interviews with Mr. Irwan, the Head of the Land Registration Sub-Section the ministerial regulation has been implemented since 2017 using an application from the Central National Land Agency. The application is integrated into the Denpasar municipal tax office for payment of 2.5% income tax and has also been integrated within the Denpasar City Revenue Service Office for taxes. (Interview, September 2019) Indonesian Republic.

Many residents of Denpasar, Bali do not have a taxpayer identification number during the sale and purchase of land, so when the application for registration of rights is first made, the taxpayer's status is invalid. However, the payment deposit warrant is still issued with the payment code "Simponi", which can be paid through the ATM .

According to Mr. Irwan, after payment is made even though the taxpayer's principal number is invalid, the Non-Tax State revenue file continues so that the certificate process can continue Mr. Irwan also stated that implementation of confirmation of taxpayer status is not yet fully implemented but does not interfere with the service and registration process of the certificates of citizens' rights .

2. Provisions for confirming Taxpayer Status in the Office of the National Land Agency Conflicts with the Principle of Use in Law.

In confirming taxpayers at the Land Agency Office, the applicant must have a taxpayer principal number, so that for the applicant as a taxpayer has the need for e a taxpayer base number is essential . The need factor is related to the benefit of having a tax identification number. Benefits are , so that the benefits of NPWP are the benefits obtained by taxpayers on ownership of the taxpayer's principal number. (Yessi Mutia Besri and Julita, 2017; 5)

Benefits of taxpayer principal numbers by current taxpayers include taxpayers avoiding sanctions because they do not have a taxpayer base number and avoid the imposition of higher tax rates more than taxpayers who have a taxpayer base number. Having a tax base number is one of the administrative requirements that must be met, not only in matters of tax administration but also in terms of filing bank loans and filing business licenses.

People who live in rural areas where livelihoods come from farms, people in informal jobs or retirees who are older than 60 are, on average reluctant to have a taxpayer identification number because they do not want manage tax returns . So when such people buy and sell, such as selling their fields land or homes this is an obstacle because their taxpayer status cannot be confirmed . Therefore, provisions of Taxpayer Status and Confirmation at the Office of the National Land Agency contrary to the principle of legal expediency in Indonesia needs to be studied further.

Taxes may be a hindering or facilitating factor in business or public service activities. Indeed, the fact that tax policy is made by Government and will not be separated from the amount set in the government budget is recognised. Therefore, every tax policy issued by the government is accepted. However, tax revenue must be viewed i both in the long and short-term.

Even though tax collection in the form of P has been legally regulated, the public still considers that it requires a sense of fairness and public benefit without being a public burden. Taxes for state must be considered fair according to ability to pay the community and generate benefits. Contrary to the Principle of utilization in law, for the Confirmation of Taxpayer Status in the Office of the National Land Agency need to be viewed through theory of expediency and in practice in the field of implementing provisions..

According to Jeremy Bentham in his book "Introduction to morals and legislation", benefits theory or utilities states that the law aims to realize only what is useful. The law aims to ensure maximum happiness for as many people as possible. The essence of happiness is pleasure and a life free from misery. (Mhd Shiddiq Tgk Armia, 2003; 63). Jeremy Bentham's teachings about utilitarianism provide several core points as follows: (Teguh Prasetyo and Abdul H Barkatullah, 2007; 100).

- a. The greatest happiness of the greatest number or maximum happiness for as many people as possible.
- b. There are four objectives within legislation:
 - 1). To provide subsistence (provide maximum living expenses)
 - 2). To provide abundance (giving as much food as possible)
 - 3). To provide security (provide the best possible protection)
 - 4). To attain equity (achieving the highest equation).

The theory of utility or utilities theory is considered to only emphasize results and pay less attention to justice, even though happiness is impossible without justice (Sudikno Mertokusumo, 1986; 61). In order to overcome this, a mixed theory emerged from Van Apeldoorn's book "Inleding tot de studie van het Nederlands rechts" (Riduan Syahrani, 1999: 19) stating: "The purpose of the law is to regulate the association of life in peace, the law requires peace. Peace between humans is legally maintained by protecting certain human interests, namely respect, independence, life and property and against those who harm it. Individual and group interests always conflict with each other. This conflict will always lead to disputes and chaos with each other if it is not regulated by law to create peace. The law maintains peace by establishing a balance between protected interests, where everyone must obtain as much as they are entitled to. "

Van Apeldoorn's view is in line with Bellefroid's which states "De inhoud van het recht dient te worden bepaald onder leiding van twee grond beginselen, t.w. de rechtvaardigheid en de doelmatigheid ". The law must contain two principles, namely justice and merit. (Kansil CST, 2010; 42).



Conclusions

1. Confirmation of taxpayer status in several research locations at the Land Agency Office in Indonesia has not been fully implemented, so that many of the applicants for certificates whose taxpayer status is invalid, but do not interfere in the certificate application process because by creating a payment code at the Bank, the certificate application process can still continue.
2. Provisions for confirmation of taxpayer status as stipulated in the Regulation of the Minister for Agrarian Affairs and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 21 of 2017 do not conflict with the principle of expediency, instead this provision provides benefits for tax income from the public to the State for nation building, because there are other solutions to certify applicants whose taxpayer confirmation is invalid.



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