

## **The Obligation to Provide Tax Audit Results to Taxpayers in Tax Disputes: An Educational Perspective on Transparency, Accountability, and Tax Literacy**

**Kalam Al Iqbal<sup>1</sup>, Christian Andersen<sup>2</sup>**

<sup>1</sup> Universitas Kristen Maranatha, Bandung, Indonesia

<sup>1\*</sup> Email: [Kalamaliqbal@gmail.com](mailto:Kalamaliqbal@gmail.com)

<sup>2</sup> Universitas Kristen Maranatha, Bandung, Indonesia

<sup>2</sup> Email: [andersen.xtian@yahoo.co.id](mailto:andersen.xtian@yahoo.co.id)

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### **ABSTRACT**

Tax disputes arise from disagreements between taxpayers and tax authorities, typically due to differing interpretations of tax regulations or audit procedures. One recurring issue concerns the obligation to deliver the Audit Report (Laporan Hasil Pemeriksaan/LHP) to taxpayers prior to the issuance of a Tax Assessment Letter. This study aims to examine the legal obligation to provide the Audit Report from the perspective of legal certainty and the principle of checks and balances in tax dispute resolution. The research employs a normative-empirical method using a case study approach of Tax Court Decision Number PUT-011120.99/2023/PP/M.XIIB/Tahun 2024. The normative analysis reviews the provisions of the Law on General Provisions and Tax Procedures (UU KUP) and its implementing regulations, while the empirical analysis evaluates the legal reasoning of the panel of judges in the decision. The findings indicate the existence of legal uncertainty regarding the obligation to deliver the Audit Report, which in practice may reduce transparency and weaken the protection of taxpayers' rights. Although the panel held that the Tax Assessment Letter was legally valid because a Notification of Audit Findings (SPHP) had been issued, the decision did not comprehensively address the obligation to provide the Audit Report under applicable legislation. Therefore, regulatory clarification is necessary to ensure legal certainty and to maintain a balanced relationship between tax authorities and taxpayers.

**Keywords:** *Tax Dispute; Audit Report; Legal Certainty; Tax Procedure Law; Checks and Balances*

**Contribution/Originality:** This study contributes to the literature on tax law and tax administration by offering a normative-empirical analysis of the legal obligation to provide Tax Audit Reports (Laporan Hasil Pemeriksaan/LHP) to taxpayers in the context of tax disputes in Indonesia. By examining Tax Court Decision No. PUT-011120.99/2023/PP/M.XIIB/2024, the research highlights the legal uncertainty surrounding the delivery of audit reports and its implications for transparency, accountability, and the protection of taxpayers' procedural rights. Unlike previous studies that primarily discuss tax audits from an administrative or compliance perspective, this research integrates legal analysis with an educational perspective on tax literacy. It demonstrates how access to audit reports can function not only as a procedural safeguard but also as an educational instrument that enhances taxpayers' understanding of tax regulations and dispute mechanisms. Through this interdisciplinary approach, the study offers a new analytical framework that connects tax audit

transparency with taxpayer empowerment and voluntary compliance. Furthermore, the research provides normative recommendations for harmonizing ministerial regulations with higher-level tax laws to strengthen legal certainty, improve the fairness of tax dispute resolution, and promote a more transparent and educative tax governance system in Indonesia.

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## **1. INTRODUCTION**

Taxation constitutes a fundamental element of the state's financial system and serves as the primary source of public revenue. Under Law No. 28 of 2007 concerning General Provisions and Tax Procedures (UU KUP), tax is defined as a compulsory contribution imposed on individuals or entities without direct compensation, used for public welfare (Sa'adah & Wibawa, 2023). Tax regulation in Indonesia is further governed by various statutes, including Law No. 7 of 1983 on Income Tax (as amended), Law No. 8 of 1983 on Value Added Tax (as amended), Law No. 7 of 2021 on Harmonization of Tax Regulations, Law No. 10 of 2020 on Stamp Duty, and Law No. 1 of 2022 on Central and Regional Fiscal Relations. These legislative frameworks collectively form the legal foundation of Indonesia's taxation system.

The relationship between taxpayers and the tax authority (fiscus) may give rise to disputes due to differences in interpretation or assessment (Hasan, 2020; Sa'adah & Wibawa, 2023). In this context, the obligation to provide an Audit Report becomes essential in ensuring transparency and procedural fairness. In this context, the obligation to provide an Audit Report (Laporan Hasil Pemeriksaan/LHP) to taxpayers becomes crucial in ensuring transparency, accountability, and the protection of procedural rights. Pursuant to Law Number 14 of 2002 concerning the Tax Court, taxpayers are entitled to clear and accurate information regarding the results of tax audits conducted by tax officials. The delivery of the Audit Report serves not only as a communication mechanism between the tax authority and the taxpayer but also as a legal basis for filing objections or appeals when taxpayers consider the assessment unjust. This reflects the principle that tax dispute resolution must adhere to fairness, due process, and legal certainty.

From an educational perspective, strengthening tax literacy and legal awareness is equally essential in preventing and resolving tax disputes (Hasan, 2020). Tax literacy refers to the level of knowledge and understanding possessed by taxpayers regarding tax regulations, rights and obligations, audit procedures, and dispute resolution mechanisms. Empirical studies demonstrate that higher levels of tax literacy positively influence voluntary compliance, trust in tax authorities, and the ability to engage constructively in administrative processes. Empirical studies demonstrate that higher levels of tax literacy positively influence voluntary compliance and trust in tax authorities (Kirchler, 2007; Torgler, 2007). Tax education functions not merely as a revenue-enhancing strategy but also as a mechanism for empowering taxpayers to understand audit findings and exercise procedural rights (Effendi, 2018).

Within this framework, the provision of the Audit Report can be viewed as part of an educative tax administration model. By granting access to detailed audit findings, methodologies, and legal reasoning, the tax authority facilitates informed participation and strengthens taxpayers' capacity to assess the legitimacy of tax adjustments. Conversely, the absence of such disclosure may hinder the development of tax literacy and reduce transparency, potentially eroding trust and weakening the principle of checks and balances

between taxpayers and the fiscus. Thus, the obligation to deliver the Audit Report should be interpreted not solely as an administrative formality but as a manifestation of procedural justice and an instrument for enhancing tax literacy within the broader governance system.

A notable case illustrating this issue is Tax Court Decision Number PUT-011120.99/2023/PP/M.XIIB/Tahun 2024, in which the court held that Minister of Finance Regulation No. 17/PMK.03/2013 does not explicitly require direct delivery of the LHP to taxpayers for the validity of an SKP. This interpretation raises concerns regarding legal certainty and the principle of transparency (Santoso, 2021). In Tax Court Decision Number PUT-011120.99/2023/PP/M.XIIB/Tahun 2024, the panel of judges held that Minister of Finance Regulation Number 17/PMK.03/2013 on Tax Audit Procedures does not explicitly impose an obligation to notify taxpayers of the issuance of the Audit Report under Articles 11, 20, 41, and 43. The Court further reasoned that the failure to deliver the Audit Report does not invalidate the Tax Assessment Letter, as annulment may only occur when the Notification of Audit Findings (SPHP) or the final discussion of audit results is not conducted, as stipulated in Article 36 paragraph (1) letter d of the UU KUP. Additionally, the panel considered that the Ministerial Regulation binds only the internal administration of the Directorate General of Taxes (DJP).

This decision is particularly significant because it suggests that the delivery of the Audit Report is not an absolute obligation of the tax authority toward taxpayers, thereby creating legal uncertainty between Minister of Finance Regulation No. 17/PMK.03/2013 and Law Number 14 of 2002 concerning the Tax Court. From a legal theory perspective, legal certainty constitutes a gateway to justice; without clarity in procedural obligations, taxpayers' rights and educational development in tax literacy may be compromised.

This research aims to conduct a case study on the obligation to provide the Audit Report to taxpayers within the framework of tax disputes, focusing on Tax Court Decision Number PUT-011120.99/2023/PP/M.XIIB/Tahun 2024. The primary objective is to analyze the legal standing of the Audit Report under Indonesian positive law and to assess how courts should evaluate the validity of Tax Assessment Letters in similar cases. By integrating doctrinal legal analysis with theories of tax literacy, compliance behavior, and procedural justice, this study seeks to contribute to legal scholarship and educational discourse in taxation. Ultimately, the research aspires to provide normative recommendations for policymakers to enhance transparency, strengthen taxpayers' rights, promote tax literacy, and develop a more educative and equitable tax dispute resolution system in Indonesia.

## **METHOD**

### **2.1 Research Design**

This research adopts a normative-empirical legal research design. Normative analysis examines statutory provisions, while empirical analysis evaluates judicial reasoning in concrete disputes (Qamar et al., 2017). This method enables researchers not only to analyze legal norms theoretically but also to assess their implementation and practical implications within real legal disputes (Qamar et al., 2017).

## **2.2 Research Stages**

The stages include identifying legal issues, reviewing statutory regulations, analyzing judicial interpretation, and evaluating implementation in practice (Kusuma, 2019). Through this approach, the study evaluates the effectiveness and relevance of legal provisions in practice and identifies factors influencing their optimal implementation. Specifically, this study applies a case study approach in the context of legal disputes, where courts play a decisive role in interpreting and applying the law through jurisprudence.

## **2.3 Data Source**

The primary source is Tax Court Decision Number PUT-011120.99/2023/PP/M.XIIB/Tahun 2024 obtained from the Tax Court Secretariat (Ministry of Finance, 2024). The decision was obtained from the official website of the Secretariat of the Tax Court under the Ministry of Finance of the Republic of Indonesia.

## **2.4 Research Objectives**

The objectives of this research are:

1. To examine the legal standing of the Audit Report (Laporan Hasil Pemeriksaan Pajak) under Indonesian positive law.
2. To analyze how courts should assess the validity of a Tax Assessment Letter in light of procedural obligations, particularly in relation to the delivery of the Audit Report, as reflected in Decision Number PUT-011120.99/2023/PP/M.XIIB/Tahun 2024.

## **FINDINGS AND DISCUSSION**

### **3.1 The Legal Standing of the Tax Audit Report under Positive Law in Indonesia**

A tax audit evaluates taxpayer compliance and serves both verification and deterrence functions (Anta Kusuma, 2019). Minister of Finance Regulation No. 17/PMK.03/2013 regulates audit procedures and establishes the LHP as a formal audit outcome (Taroreh, 2013). The authority to conduct such audits is vested in the Director General of Taxes as the administrator of Indonesia's tax system. Beyond examining the compliance of the audited taxpayer, tax audits also serve a deterrent effect, influencing other taxpayers and even individuals who have not yet registered as taxpayers to comply with tax regulations.

As part of the Ministry of Finance of the Republic of Indonesia, the Directorate General of Taxes (DGT) establishes audit standards that function as benchmarks for assessing the quality and accountability of tax examinations. The technical procedures governing tax audits are regulated under Minister of Finance Regulation Number 17/PMK.03/2013 concerning Tax Audit Procedures (Minister of Finance Regulation, 2013). This regulation classifies audits into two types: (1) Office Audits, conducted at the office of the Directorate General of Taxes, and (2) Field Audits, conducted at the taxpayer's residence, place of business, or other locations deemed necessary by the tax auditor. Audits conducted for other purposes in implementing tax laws may also be carried out through either type of examination.

From a hierarchical perspective, Ministerial Regulations are not explicitly listed in Article 7 paragraph (1) of Law Number 12 of 2011 on the Formation of Laws and

Regulations. Nevertheless, based on the principle of legality and delegated authority from higher legislation, such regulations remain legally binding insofar as they are mandated by higher laws and do not contradict them. Within this framework, the Tax Audit Report (Laporan Hasil Pemeriksaan/LHP) is an official document issued by tax auditors pursuant to Minister of Finance Regulation No. 17/PMK.03/2013 (Taroreh, 2013).

### **3.2. Objectives of the Tax Audit Report**

The Audit Report communicates audit findings, provides the juridical basis for SKP issuance, safeguards procedural rights, and enhances compliance (OECD, 2021; Halim, 2020). It reflects principles of due process and accountability. Second, it provides the juridical basis for the issuance of a Tax Assessment Letter, as the assessment must be grounded in documented audit findings in accordance with prevailing tax regulations. Third, the report offers the taxpayer an opportunity to submit corrections, clarifications, or objections, thereby safeguarding procedural rights and reflecting the principle of due process in tax administration. Finally, it contributes to the maintenance and enhancement of taxpayer compliance by reinforcing accountability and encouraging voluntary adherence to tax obligations compliance audits (Qamar et al., 2017). Accordingly, the Tax Audit Report is not merely administrative in character; rather, it embodies an element of legal protection, functioning as an official communication instrument that balances the authority of the tax administration with the rights of taxpayers within the framework of positive tax law.

### **3.3 Main Components of the Tax Audit Report**

The Tax Audit Report generally contains several essential components that ensure clarity, accountability, and legal validity in the tax examination process. It begins with the taxpayer's identity, including the name and address of the taxpayer as well as the Taxpayer Identification Number (NPWP), which functions as the official identification reference. The report also specifies the audit period, detailing both the dates during which the audit was conducted and the particular tax year or tax period under examination. Furthermore, it includes a summary of audit findings, outlining any discrepancies, errors, or inaccuracies identified during the audit, along with the amount of tax payable based on those findings. In addition, the report provides an analysis and assessment section explaining the audit methodology applied and evaluating the correct tax liability in accordance with prevailing tax laws. It may also contain recommendations and follow-up actions, including suggested corrective measures for the taxpayer and any applicable administrative sanctions or penalties resulting from non-compliance. The document concludes with a general conclusion summarizing the final assessment and recommended subsequent actions. To ensure authenticity and formal validity, the report is completed with the name and signature of the tax auditor, as well as the date of issuance and delivery to the taxpayer. Substantively, the Audit Report generally contains the following elements:

1. Taxpayer Identity
  - a. Name and address of the taxpayer
  - b. Taxpayer Identification Number (NPWP)

2. Audit Period
  - a. Date of the audit
  - b. Tax year or tax period under examination
3. Summary of Audit Findings
  - a. Findings, discrepancies, or corrections identified
  - b. The amount of tax payable based on audit findings
4. Analysis and Assessment
  - a. Audit methodology applied
  - b. Evaluation of the correct tax liability under applicable law
5. Recommendations and Actions
  - a. Recommendations for corrective actions by the taxpayer
  - b. Administrative sanctions or penalties, if applicable
6. Conclusion  
Final assessment of the audit results and recommended follow-up actions
7. Authentication
  - a. Name and signature of the tax auditor
  - b. Date of issuance and delivery of the report

This structure demonstrates that the Audit Report is a comprehensive document containing both factual findings and legal reasoning that underpin the audit results.

### **3.3 Process After Issuance of the Audit Report**

Following its issuance, the Tax Audit Report gives rise to several procedural stages within the framework of tax administration. First, the report is delivered to the taxpayer, typically accompanied by supporting documents that substantiate the audit findings. Second, the taxpayer is granted the opportunity to provide responses and clarifications, including explanations or preliminary objections to the findings presented. This stage reflects the recognition of the taxpayer's right to be heard before any definitive administrative action is taken. Third, based on the finalized audit results, the tax authority may proceed with tax assessment and follow-up actions, including the issuance of a Tax Assessment Letter or other administrative measures in accordance with prevailing tax laws. These sequential stages embody the principle of due process of law in tax administration, ensuring that the exercise of state authority is balanced with procedural safeguards and legal protection for taxpayers .

### **3.4 Importance of the Tax Audit Report**

The Tax Audit Report holds considerable significance within Indonesia's tax legal system. It serves to ensure tax compliance by verifying that taxpayers fulfill their obligations in accordance with applicable laws and regulations (Rosyidi, 2016). In addition, it promotes transparency and accountability, as the report clearly documents the factual findings and legal basis underlying any tax adjustments or corrections. The report also contributes to the improvement of the tax system by providing feedback that can enhance administrative procedures and encourage better compliance practices. Furthermore, it strengthens legal certainty by serving as a documented foundation for arguments in the event of a tax dispute, ensuring that both taxpayers and tax authorities have a clear reference for legal and

procedural matters. Accordingly, under Indonesian positive law, the Tax Audit Report transcends its role as an internal administrative document, functioning as a vital instrument to safeguard transparency, protect taxpayers' rights, and maintain a balanced exercise of authority between the tax administration and taxpayers within the broader framework of tax dispute resolution.

### **3.5 An Educational Perspective on Transparency, Accountability, and Tax Literacy**

Transparency in audit reporting strengthens taxpayer understanding and supports voluntary compliance (Rahman & Putra, 2022; Wijaya & Hermawan, 2023). From an educational perspective, access to detailed audit findings enhances tax literacy and reduces disputes (Prasetyo, 2022). By detailing taxpayer identity, audit period, findings, and assessment methodology, the report provides taxpayers with a clear understanding of how their tax obligations are evaluated. The inclusion of discrepancies, recommended corrective actions, and potential penalties ensures that taxpayers are fully informed of both compliance issues and the reasoning behind tax assessments. This transparency is crucial in building trust between taxpayers and the Directorate General of Taxes (DGT), as it demonstrates that tax administration decisions are based on documented evidence and established procedures (Rahman & Putra, 2022).

Accountability is reinforced through the procedural steps that follow the issuance of the Audit Report. After the report is delivered, taxpayers have the right to respond, clarify, or object to the findings before a final Tax Assessment Letter is issued, in line with Law No. 14 of 2002 concerning the Tax Court and Law No. 36 of 2008 concerning Income Tax (UU KUP). By formalizing the communication and response process, the system ensures that taxpayers' rights are respected, and that decisions are not unilaterally imposed. This accountability mechanism reflects the principles of due process and legal certainty, which are essential for fair tax administration.

From an educational standpoint, the LHP functions as a tool for enhancing tax literacy. When taxpayers can access detailed explanations of audit methods, findings, and calculations, they gain practical knowledge about tax compliance, reporting standards, and their legal rights. This knowledge enables them to better understand their obligations, avoid future errors, and engage constructively with the tax system. Improving tax literacy through such formal audit communication not only empowers taxpayers but also reduces the likelihood of disputes, fostering a culture of voluntary compliance and civic responsibility.

Furthermore, the Tax Audit Report contributes to broader system improvements by providing feedback to the tax authority on patterns of non-compliance, common errors, and areas where administrative guidance may be insufficient. By integrating educational objectives with enforcement procedures, the LHP helps taxpayers internalize good compliance practices while simultaneously enabling the government to refine administrative processes. In this sense, the report operates as both a legal and educational instrument, bridging enforcement with capacity-building to create a more transparent, accountable, and informed tax environment in Indonesia.

### **3.6 The Legal Standing of the Tax Audit Report under Indonesian Positive Law**

To examine the legal standing of the Tax Audit Report (Laporan Hasil Pemeriksaan, LHP) in Indonesia, it is necessary to refer to the prevailing positive law. Positive law in Indonesia comprises the Constitution, statutes, regulations, and policies enacted by the government and relevant institutions. By its formal and written nature, positive law embodies legal certainty, which ensures clear, enforceable rules upheld by competent authorities such as the police, courts, and other law enforcement agencies. Taxation law, which obligates citizens to pay taxes, is a part of positive law because it is formally enacted and implemented by the government based on legitimate legal authority.

Under Article 8(1) of Law No. 12 of 2011 on the Establishment of Legislation, regulations issued by ministers hold binding authority similar to laws. Ministerial Regulation No. 17/PMK.03/2013 on Tax Audit Procedures regulates the scope and function of the Tax Audit Report as the basis for issuing a Tax Assessment Letter (Surat Ketetapan Pajak, SKP). Article 20 of PMK 17/PMK.03/2013 emphasizes that the LHP is a required element for issuing an SKP and/or tax collection letters in accordance with tax laws. By understanding the LHP, taxpayers gain clarity on their tax obligations and can ensure compliance effectively, treating the LHP as enforceable like any other positive law provision (Muhasan, 2017).

In Decision Number PUT-011120.99/2023/PP/M.XIIB/Tahun 2024, the court emphasized that the issuance of SPHP fulfilled procedural requirements. However, a systematic interpretation of Law No. 28 of 2007 suggests that audit results form the substantive basis of SKP issuance. A harmonious reading supports broader transparency obligations to ensure legal certainty (Santoso, 2021). The taxpayer challenged the validity of a VAT underpayment SKP on the grounds that they had not been provided with an LHP. According to Article 20 of PMK 17/PMK.03/2013, tax audits whether office or field audits must be concluded either with a summary report (LHP Sumir) or a full LHP as the basis for issuing an SKP. While the taxpayer argued that the LHP should be directly communicated, the DGT countered that Articles 11, 41, and 43 only mandate the delivery of a Field Audit Notification (SPHP) and final audit discussions. The court ultimately rejected the taxpayer's claim, noting that PMK 17/PMK.03/2013 primarily binds the Ministry of Finance and that the LHP is not explicitly required for SKP validity under these provisions (Ministry of Finance, 2024; Santoso, 2021).

However, when viewed in conjunction with the General Tax Provisions and Procedures Law (UU KUP, Law No. 6 of 1983 jo. Law No. 16 of 2009), the obligation to inform taxpayers of audit results becomes evident. Article 31(1) stipulates that audit results must be documented in a report, which forms the legal basis for issuing an SKP, while Article 31(4) requires that taxpayers are given an opportunity to participate in the final audit discussion. Articles 12(3) and 13(1) further reinforce that the SKP is derived from the audit results, implying that taxpayers have the right to understand the findings, even if the LHP is not directly delivered.

Therefore, despite the court's interpretation that the LHP is not strictly mandatory for SKP validity, a harmonious reading of PMK 17/PMK.03/2013 and UU KUP suggests that delivering the LHP to the taxpayer aligns with principles of good governance, fairness, and

transparency. Proper issuance of the LHP ensures taxpayers fully comprehend and accept the resulting SKP, improves compliance, and facilitates effective tax collection, particularly in reducing arrears (Wijaya & Hermawan, 2023; Prasetyo, 2022). Consequently, the DGT, as the fiscal authority, should provide the LHP to taxpayers to uphold the integrity and clarity of Indonesia's tax system.

## **CONCLUSION**

Based on the analysis of the legal framework and the case study of Tax Court Decision No. PUT-011120.99/2023/PP/M.XIIB/2024, it can be concluded that the Tax Audit Report (LHP) holds a critical position in Indonesia's tax administration system. The LHP not only serves as the formal documentation of audit findings but also functions as a key instrument for ensuring transparency, accountability, and legal certainty in the issuance of Tax Assessment Letters (SKP). While the court upheld the validity of the SKP based on the issuance of the Field Audit Notification (SPHP), the case demonstrates a legal gap and uncertainty regarding the mandatory delivery of the LHP to taxpayers. This uncertainty can undermine the principle of checks and balances between the Directorate General of Taxes and taxpayers, potentially affecting taxpayer compliance and trust. Therefore, the LHP should be recognized not merely as an internal administrative document but as a fundamental tool that protects taxpayers' rights, strengthens legal certainty, and ensures proper procedural conduct in tax audits. Furthermore, aligning the issuance and delivery of the LHP with both the Minister of Finance Regulation No. 17/PMK.03/2013 and the General Tax Provisions and Procedures Law (UU KUP) is essential to reduce legal ambiguity and promote a fair and transparent taxation system in Indonesia.

From an educational perspective, the proper dissemination of the Audit Report enhances taxpayers' knowledge and understanding of their rights and obligations, serving as a tool for improving tax literacy. By providing detailed findings, methodology, and recommendations, the Audit Report educates taxpayers on compliance requirements, encourages responsible tax behavior, and fosters a culture of transparency and accountability. This educational function not only reduces disputes but also empowers taxpayers to engage more confidently with the tax system. Therefore, harmonizing the provisions of PMK No. 17/PMK.03/2013 with UU KUP, and ensuring the delivery of Audit Reports, strengthens legal certainty, improves tax compliance, and contributes to the broader goal of educating and raising tax awareness among Indonesian taxpayers.

Furthermore, the Audit Report is not merely an administrative formality; it serves as the final product of the audit process, providing a comprehensive account of findings, tax obligations, and recommendations. Its proper delivery enhances taxpayers' understanding of their rights and obligations, strengthens tax compliance, and reduces disputes. From an educational and tax literacy perspective, providing the Audit Report fosters greater taxpayer knowledge, encouraging informed engagement and promoting confidence in the tax system. Therefore, harmonizing regulations such as PMK No. 17/PMK.03/2013 with the provisions of UU KUP and emphasizing the importance of delivering the Audit Report can improve legal certainty, taxpayer compliance, and the overall quality of tax administration in Indonesia.

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