



## Comparison of Tax Legal Remedies Mechanisms between Indonesia and Singapore

Muhammad Fati Fikri Hasan; Nabitatus Sa'adah

Master of Law Program, Faculty of Law, Diponegoro University, Indonesia

E-mail: [fatifikri@students.undip.ac.id](mailto:fatifikri@students.undip.ac.id)

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### Abstract

This study aims to analyze and compare the tax legal remedies mechanisms between Indonesia and Singapore, with a focus on appeals, objections, and lawsuits. The research method used is a literature review of relevant laws and regulations, official documents, and academic studies. The analysis reveals that, although both countries share the same goal of ensuring legal certainty and justice for taxpayers, there are significant differences in the timeframe for settlement, the allocation of the burden of proof, and the nature of the final decision. Singapore tends to have more streamlined and standardized procedures, while Indonesia faces challenges in the duration of settlement and the complexity of the evidence. These findings provide valuable insights for enhancing Indonesia's tax dispute resolution system, particularly through the adoption of best practices that can improve efficiency, transparency, and public trust in the tax system.

**Keywords:** *Tax Legal Remedies; Comparative Tax Law; Tax Dispute Resolution Tax Legal Remedies; comparison; Indonesia-Singapore*

### Introduction

The tax system is a fundamental pillar in maintaining the sustainability of national life because it is the primary source of revenue used to finance various development programs.<sup>[1]</sup> Taxes are not only viewed as citizens' financial obligations to the state, but also as a fiscal policy instrument capable of influencing the economy as a whole.<sup>[2]</sup> In practice, the relationship between the tax authorities and taxpayers is often characterized by differing views regarding the amount of obligations, the interpretation of regulations, or applicable administrative procedures. These differences can give rise to disputes that, if not resolved through clear legal mechanisms, have the potential to reduce tax compliance and erode public trust. Legal remedies in the tax sector are a key instrument in maintaining a balance between state interests and taxpayer rights.

Taxes are also one of the primary instruments used by governments to finance development and provide public services.<sup>[3]</sup> Nearly all countries worldwide, including Indonesia and Singapore, rely on taxes as their primary source of revenue, which supports government activities. The importance of taxes makes the relationship between the state, as the collector, and citizens, as the payers, highly strategic.<sup>[4]</sup> This relationship is also prone to disagreements, including over the amount of tax liability, the interpretation of regulations, and even collection procedures. These disputes often give rise to disputes that require clear and reliable legal mechanisms.

Indonesia and Singapore are two countries in Southeast Asia that both utilize taxes as a primary source of revenue to finance state expenditures. Each country has a different legal framework, institutional structure, and dispute resolution procedures. Indonesia regulates objection, appeal, and lawsuit mechanisms in the General Provisions and Procedures of Taxation Law and the Tax Court Law. Singapore regulates tax dispute resolution procedures through the Income Tax Act and the Goods and Services Tax Act, whose implementation is overseen by the Inland Revenue Authority of Singapore (IRAS) and involves institutions such as the Tax Board of Review and the High Court.<sup>[5]</sup> These differences affect not only the legal process but also the efficiency of dispute resolution, the distribution of the burden of proof, and the finality of the resulting decision.

The legal remedy mechanism in the tax sector is essentially a protection instrument granted by the state to taxpayers. Through this mechanism, the public has an official channel to file objections or appeals if they feel aggrieved by the tax authority's decision. The state also has the opportunity to defend its policies or decisions if they are believed to be in accordance with regulations. Legal remedies serve as a counterbalance, preventing arbitrariness while maintaining the integrity of the tax system. The existence of this mechanism also reflects the state's commitment to the principles of good governance, where transparency, accountability, and legal certainty are the foundations of the relationship between the government and the public. Without a clear mechanism, tax disputes risk being resolved unfairly or even left unresolved, ultimately harming both parties.<sup>[6]</sup>

Despite having the same goal, dispute resolution mechanisms in each country can differ significantly. These differences can be influenced by the regulatory framework, institutional capacity, the number of cases handled, and even the level of public awareness and tax compliance. Countries with strong institutional capacity are typically able to handle disputes quickly and efficiently, while countries with large caseloads and limited resources tend to experience longer resolution times. Therefore, cross-country comparisons are crucial for identifying best practices that can be adapted. By studying other countries' systems, we can learn about the strategies that work, the challenges they face, and how these solutions can be effectively implemented in different contexts.

A comparative study of Indonesia and Singapore is highly relevant in this context. Both countries share a vision of improving tax compliance and creating a fair dispute resolution system. Singapore is often praised for its fast, transparent, and bureaucratic system, while Indonesia still faces challenges such as long case resolution times and overlapping regulations.<sup>[7]</sup> Comparing the two systems can provide a deeper understanding of the factors that make one mechanism more effective than the other. This study can also inspire reform of Indonesia's tax law system to make it more responsive to current needs.

This discussion is not only legally relevant, but also has significant economic relevance. Prompt and fair resolution of tax disputes will increase business actors' sense of security in conducting their activities. This, in turn, will create a more conducive investment climate for both domestic and foreign investors. Trust in the legal system and tax certainty are crucial for attracting long-term investment. In the context of global competition, countries that demonstrate efficiency and fairness in resolving tax disputes will have a competitive advantage over others.

From an academic perspective, this research can also enrich the literature on tax law and comparative legal studies. By highlighting two jurisdictions with distinct characteristics, this research can offer a more comprehensive understanding of the diverse approaches employed in dispute resolution. The results of this study can be used by policymakers in Indonesia to improve the existing system. Comparative research, such as this, not only provides a descriptive overview but also opens up space for critical analysis that can lead to informed policy recommendations. The background to this problem has a real practical dimension. Many taxpayers in Indonesia complain about the long time it takes to resolve disputes, the high costs, and the complicated procedures. Singapore, with its simpler system, is often cited as an example by practitioners and academics. A comprehensive understanding of these differences can help formulate realistic remedial measures.

This paper is expected to benefit not only academics but also practitioners, policymakers, and the wider public. A comparison of the tax legal remedies mechanisms in Indonesia and Singapore can serve as a mirror to assess the extent to which the existing systems meet the principles of fairness and efficiency. Furthermore, this study can stimulate broader discussions on the need for tax law system reform that is responsive to economic and social developments.

### ***Problem Formulation***

1. What are the mechanisms for tax appeals, objections and lawsuits in Indonesia and Singapore?
2. What are the differences in settlement times, burden of proof, and final decisions in the two countries?

### ***Research Methods***

The research method employed in this paper is a literature study, which focuses on collecting and analyzing various written sources relevant to the topic under discussion. This literature study was chosen because it enables researchers to gain a more comprehensive understanding of phenomena by examining previous research results, established theories, and the views of experts in related fields. The data collection process involved exploring academic sources, including scientific journals, textbooks, conference proceedings, and official documents, to support arguments and enrich the discussion. Researchers also used credible sources from scientific databases and reputable institutional publications to ensure that the data used is accurate, relevant, and up-to-date. This approach enables researchers to develop a robust conceptual framework while mitigating biases that may arise from relying solely on a single source of information.

In applying this literature study method, the analysis process is carried out systematically through the stages of identification, evaluation, and synthesis of information from various sources. The identification stage involves selecting literature that aligns with the research theme and objectives, while the evaluation stage focuses on assessing the quality and credibility of the sources. The final stage, synthesis, aims to combine findings from various literatures to form a complete and integrated understanding. Literature studies serve not only as a theoretical foundation but also as a tool to observe the development of existing studies, identify research gaps, and provide new perspectives that can enrich the discussion. This approach is expected to produce discussions that can contribute to the development of knowledge in the studied field.

## Discussion

### 1. Indonesian and Singaporean Tax Appeals, Objections and Lawsuits Mechanisms

The tax dispute resolution mechanism in Indonesia begins with an objection filed by the taxpayer with the Directorate General of Taxes (DGT).<sup>[8]</sup> This objection is filed if the taxpayer disagrees with the results of an audit, tax assessment, or deduction/collection made by a third party. The objection must be submitted in writing in Indonesian, accompanied by clear reasons, supporting evidence, and an attached tax assessment letter. The deadline for filing an objection is three months from the receipt of the tax assessment letter, unless the taxpayer can prove that circumstances beyond its control caused the delay. The DGT is obliged to issue a decision on the objection within twelve months. If no decision is made within this period, the objection is considered granted in accordance with the provisions of the General Provisions and Tax Procedures Law (UU KUP).

If the objection decision issued by the Directorate General of Taxes (DGT) is unsatisfactory to the taxpayer, the next step is to file an appeal with the Tax Court.<sup>[9]</sup> An appeal is an administrative judicial process aimed at re-examining the objectionable decision. An appeal must be filed within three months of receiving the objection decision, accompanied by complete documents, legal reasons, and relevant evidence.<sup>[10]</sup> At this stage, the Tax Court has full authority to examine and decide tax disputes from both material and procedural perspectives. The Tax Court's decision is final within the scope of tax courts, but a judicial review can still be submitted to the Supreme Court if new evidence or a clear error in the decision is discovered.

In addition to objections and appeals, the Indonesian tax law system also provides a lawsuit mechanism. This lawsuit is filed when a taxpayer feels aggrieved by the implementation of tax collection, the issuance of a writ of enforcement, seizure, or other decisions deemed to violate their rights. The lawsuit is filed directly with the Tax Court, bypassing the objection stage, with a fourteen-day time limit from the date the taxpayer becomes aware of the disputed action or decision. This lawsuit process enables taxpayers to challenge administrative actions that are not directly related to the amount of tax owed, thereby playing a crucial role in providing legal protection against potentially arbitrary actions.

On the other hand, Singapore has a more streamlined yet still rigorous tax dispute resolution system. The mechanism begins with an objection, which the taxpayer submits to the Inland Revenue Authority of Singapore (IRAS). Taxpayers must file an objection within two months of the date the Notice of Assessment (NOA) is issued. In this objection, taxpayers must explain in detail the reasons for their disagreement, provide supporting documentation, and propose a tax calculation they deem correct. IRAS will review the objection and issue a decision through a process that often involves direct communication between tax officials and the taxpayer for clarification.

If the outcome of an objection in Singapore is unsatisfactory, taxpayers can file an appeal with the Income Tax Board of Review (ITBR). The ITBR functions as a quasi-judicial institution administratively under the Ministry of Finance, but serves as an independent forum for resolving tax disputes. Although not a court in the strict sense, the ITBR's position is quite important because it provides taxpayers with a more objective assessment than is possible through the tax authorities alone. The ITBR comprises a panel with professional backgrounds in law, accounting, and taxation, making it functionally similar to a specialized tax court. Appeals to the ITBR must be filed within one month of the decision on the objection being rendered. The ITBR's decision can be accepted, negotiated, or appealed to a higher court, the High Court, if the disputing parties remain dissatisfied.

One striking difference between Indonesia and Singapore is the level of formality and timeframe for dispute resolution. In Indonesia, the process tends to be lengthier, involving the Directorate General of

Taxes (DGT), the Tax Court, and potential judicial review to the Supreme Court. Meanwhile, in Singapore, IRAS attempts to resolve objections directly before proceeding to the formal appeal stage. This is driven by an administrative culture that emphasizes efficiency and internal dispute resolution without involving the courts unless absolutely necessary. The Singaporean system tends to minimize the judicial burden and save costs for both parties.

Both countries share a similar view that objections are the primary entry point for resolving tax disputes. In both Indonesia and Singapore, objections serve as the first opportunity for taxpayers to clarify, correct, or challenge the tax authorities' calculations. [11] This stage is crucial because it serves as an initial filter before the dispute enters the more costly and time-consuming judicial process. Furthermore, both systems require clear reasons and relevant evidence, preventing this process from being carried out haphazardly.

From a legal protection perspective, the objection, appeal, and lawsuit mechanisms reflect the application of the principle of due process of law in tax administration. Taxpayers have the right to be heard, to submit evidence, and to receive a written decision that can be reviewed by a higher institution. In Indonesia, the Tax Court serves as a specialized judicial institution established to handle tax disputes in a more focused and professional manner. This institution exists outside the executive structure, making it more independent than the administrative mechanism within the Directorate General of Taxes, with judges selected based on technical expertise in the taxation field. In Singapore, a similar function is performed by the Tax Court of Appeals (ITBR), which acts as an independent tax court with a strong professional background.<sup>[12]</sup> The ITBR is quasi-judicial, and comprised of professionals with tax expertise, ensuring that decisions taken retain strong legal weight. If taxpayers are dissatisfied with the outcome of the ITBR, they can still appeal to the High Court, although this appeal is limited to legal issues, not factual disputes. If the legal process remains unresolved, it can be continued to the Court of Appeal, the highest level.

Therefore, the tax dispute resolution mechanisms in both countries are designed to strike a balance between the state's interest in securing tax revenues and taxpayers' rights to fair treatment. Indonesia, with its tiered system, provides more time for review but also potentially delays resolution. Singapore prioritizes speed and administrative resolution, thereby reducing the need for escalation to the courts. These differences demonstrate how legal backgrounds, institutional capacity, and administrative culture influence the design and effectiveness of tax dispute resolution in each country.

## **2. Differences in Settlement Time, Burden of Proof, and Final Decisions between Indonesia and Singapore**

The difference in the timeframe for resolving tax disputes between Indonesia and Singapore is evident in the procedural framework and timelines set by each country's authorities. In Indonesia, the tax dispute resolution process can proceed through the objection, appeal, and judicial review stages.<sup>[13]</sup> The objection stage generally takes up to 12 months, as stipulated by the regulations, while the appeal process in the Tax Court can take between 12 and 24 months, or even longer due to complex case factors or administrative delays. If the case proceeds to the judicial review stage in the Supreme Court, the resolution time can increase significantly, sometimes reaching several years. Meanwhile, in Singapore, tax dispute resolution is relatively faster. Objections filed with the Inland Revenue Authority of Singapore (IRAS) are typically resolved within 6–12 months, while those submitted to the Board of Review or the courts typically take only around 12–18 months.<sup>[14]</sup> This difference demonstrates Singapore's system's more streamlined and structured time management.

The burden of proof in tax disputes is also a fundamental difference between the two countries. In Indonesia, the prevailing principle is that the burden of proof rests with the taxpayer when the dispute is

an objection or appeal against a tax assessment. This means the taxpayer must provide documents and evidence to support their argument, while the tax authority can use audit or assessment data as the basis for its decision. There are certain circumstances in which the burden of proof may shift to the tax authority, for example, in cases involving objections to specific administrative sanctions. In Singapore, however, the burden of proof is generally shared more evenly, although in practice, the IRAS still requires taxpayers to provide evidence to support their position. When a case is brought before the Board of Review or a court, the burden of proof can shift depending on the disputed issues and relevant legal provisions, resulting in a more proportional distribution of responsibility.

The difference in final decisions between the two countries also lies in their finality and the possibility of further legal action. In Indonesia, Tax Court decisions are final and binding; however, they can still be reviewed by the Supreme Court under specific statutory circumstances.<sup>[15]</sup> This means that, although the Tax Court is the court of first and final instance, there are extraordinary avenues for reviewing its decisions. In Singapore, Board of Review decisions can be appealed to the High Court, but these appeals only cover legal questions, not factual disputes.<sup>[16]</sup> The High Court no longer reassesses evidence or reinterprets the factual circumstances already decided by the ITBR but instead focuses on the proper application of the law in the case. This interplay of mechanisms demonstrates that the Singaporean system positions the ITBR as the primary authority in assessing the facts and substance of the dispute, while the High Court acts as a legal oversight of the application of the law.

In terms of efficiency, Singapore excels in managing case resolution time due to its administrative and information technology systems that support the digitization of tax disputes. The objection process can be conducted online with a clear flow, while the IRAS has performance targets to resolve disputes within specific time limits. In Indonesia, despite digitalization efforts such as e-filing and e-objection, obstacles, including case backlogs, limited tax judge resources, and administrative complexity, often prolong the resolution time. These factors also impact legal certainty for taxpayers in both countries.

Regarding the burden of proof, Singapore's more flexible approach allows for negotiation and mediation before cases progress to higher levels of the court system. This differs from Indonesia, where dispute processes tend to be formalistic and require strict evidence from the outset. Singaporean practice allows IRAS to resolve most disputes through direct communication and document clarification, thereby reducing the number of cases that proceed to the Board of Review. This approach expedites resolution and reduces legal costs, whereas in Indonesia, objections and appeals often remain unaddressed due to the difficulty of reaching an agreement at this early stage.

Differences in final decisions also reflect the legal philosophies of each country. Indonesia allows for judicial review (PK) as an extraordinary measure to ensure substantive justice, even though the consequence is the potential for an extension of the dispute period. In Singapore, limiting appeals to legal issues only aims to accelerate legal certainty, assuming that factual disputes have been resolved at the Board of Review level. This model makes decisions in Singapore more quickly final but may be considered less opportune for parties who feel aggrieved on a factual basis. From a legal certainty perspective, Singapore offers advantages to taxpayers due to a clear and limited timeframe and a predictable appeals path.<sup>[17]</sup> In Indonesia, despite the certainty of decisions at the Tax Court level, the existence of judicial review (PK) can make final resolutions uncertain in the short term. This can have implications for taxpayers' financial planning and corporate tax risk management strategies.

From a cost perspective, a longer process in Indonesia typically results in higher costs, both in terms of legal fees and administrative expenses.<sup>[18]</sup> Singapore, with its faster system, can reduce dispute costs, thus encouraging voluntary compliance. The speed of the dispute process also means that taxpayers must prepare comprehensive evidence and arguments from the outset, as opportunities for revision or submission of new evidence are relatively limited. Ultimately, the differences in settlement time, burden

of proof, and final decisions between Indonesia and Singapore reflect each country's priorities in managing tax disputes. Indonesia prioritizes procedural completeness and opportunities for substantive justice, despite the risk of prolonging the dispute.<sup>[19]</sup> This is because the Indonesian tax dispute system is designed to thoroughly examine each stage formally in accordance with tax procedural law. The correlation is evident in how the Tax Court prioritizes the completeness of documents, evidence, and procedures throughout the process, from the initial stages to the final decision, thereby providing taxpayers with ample opportunity to substantiate their objections.

This approach does increase the chances of achieving substantive justice, namely a decision that is not only legally valid but also materially fair for both parties. A consequence of this model is that dispute resolution times can be longer compared to Singapore, which tends to be more streamlined. Singapore prioritizes efficiency and legal certainty with streamlined procedures, although it limits the scope for appeals in certain aspects. Understanding these differences is crucial for taxpayers across borders so they can tailor their dispute resolution and compliance strategies to the specifics of each jurisdiction's system.

### 3. Lessons to be Learned

The first lesson to be learned from comparing tax legal mechanisms between Indonesia and Singapore is the importance of time efficiency in resolving tax disputes. Singapore, with its structured administrative system and optimal use of technology, demonstrates that legal processes can be conducted more quickly without sacrificing the quality of decisions. This serves as an example of how Indonesia can develop a more streamlined case management system, for example, by implementing strict trial schedules, digitizing documents, and special training for tax judges to expedite case analysis. Shorter resolution times benefit not only taxpayers but also the government, as faster legal certainty improves the investment climate. A concrete example of this is the e-filing and e-litigation system implemented by IRAS, which enables the digital exchange of all evidence and documents, eliminating the need for physical meetings.

The second lesson to be learned is the importance of clearly dividing the burden of proof from the early stages of a dispute. Indonesia currently faces a dynamic in which the burden of proof can shift between taxpayers and tax authorities, depending on the stage of the case, often leading to confusion for parties who do not fully understand the legal procedures.<sup>[20]</sup> Singapore serves as an example of how establishing a clear burden of proof, with the tax authorities assuming the initial obligation to prove the validity of their tax assessments before taxpayers can file objections, can reduce the potential for protracted disputes. Indonesia could adopt a similar system, requiring tax authorities to submit comprehensive evidence from the objection stage, allowing the court process to focus more on the core of the dispute. An example of this would be the creation of official, binding guidelines for dividing the burden of proof, so that both the Directorate General of Taxes and taxpayers have a common reference point.

The next lesson focuses on the importance of leveraging technology to support tax and legal processes. Singapore has demonstrated that with a comprehensive electronic system, from dispute registration to online trials, the administrative burden is drastically reduced, allowing parties to focus more on the substance of the dispute. Indonesia, which has begun developing an application similar to the Supreme Court's e-court, can expand it specifically for the Tax Court, with customized features such as uploading tax evidence documents, scheduling virtual hearings, and automatic notification to relevant parties.<sup>[21]</sup> A concrete example of this implementation is the data integration between the Directorate General of Taxes (DGT), the Tax Court, and the Supreme Court, aimed at preventing duplication or loss of documents during the legal process.

The sixth lesson regarding resolution time is that efficiency is determined not only by technology but also by human resources. Singapore is able to resolve tax disputes more quickly thanks to the support

of judges and administrative staff highly specialized in tax law. Indonesia can emulate this approach by expanding training programs for tax judges, recruiting experts with accounting and tax backgrounds, and providing incentives for prompt yet high-quality case resolution. A concrete example that could be adopted is a performance-based case management system, where each judge and staff member is assigned a target completion time and is periodically evaluated.

Ultimately, a key lesson to be learned is that comparisons with other countries should not be limited to imitation, but rather to adaptation within the national context. While Singapore has an efficient system, Indonesia faces its own set of challenges, including a significantly larger population, complex economic sectors, and a wide geographic distribution. Examples from Singapore must be adapted to account for the local conditions in Indonesia. For example, the digitalization of legal processes needs to be accompanied by equitable internet access in the regions, while legal procedural reforms must be aligned with the capacity of state institutions and budgets. With appropriate adjustments, lessons from Singapore can inspire realistic and effective tax reforms in Indonesia.

### **Conclusion**

As the author reflects on this study, he emphasizes that the tax dispute resolution system is not merely a legal mechanism, but also a reflection of how a country manages its relationship with its citizens. Through a comparison between Indonesia and Singapore, the author further understands that the success of the tax dispute system is inseparable from consistent law enforcement, procedural transparency, and the ability of tax institutions to minimize potential conflicts through effective service delivery. This perspective reinforces the belief that any regulatory improvements must be accompanied by increased human resource capacity and administrative infrastructure so that justice is not merely a theoretical concept but a tangible experience for taxpayers.

Therefore, it is crucial to place tax disputes within the context of sustainable legal development, where legal certainty and ease of process are two mutually reinforcing pillars of the legal framework. Tax disputes resolved quickly, fairly, and transparently will encourage voluntary compliance, increase state revenue, and strengthen public trust in the government. Improvement efforts must prioritize the use of technology, streamline procedures, and uphold the principle of proportionality in the proof process, so that both tax authorities and taxpayers feel treated equally before the law.

As a suggestion, the author encourages the establishment of a cross-border forum that can facilitate the exchange of best practices in tax dispute resolution, including among ASEAN countries. With such cooperation, Indonesia can adopt Singapore's procedural efficiencies, while Singapore can also learn from the complexity and diversity of cases in Indonesia.

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