

DAFTAR PUSTAKA

BUKU-BUKU

- Agustina, Rani Sri. *Rahasia Bank*. Bandung: Keni Media, 2017.
- Al Ahmadi, MA., *Philosophical Assumptions in Educational Research*. In University of Exeter Saudi Society, 2019.
- Ali, Ahmad, *Menguak Teori Hukum, (Legal Theory) Dan Teori Peradilan (Judicialprudence) Termasuk Interpretasi Undang-Undang (Legisprudence)*. Jakarta: Kencana Prenada Media Group, 2009.
- Alink, M, and V Van Kommer. *Handbook on Tax Administration*. IBFD, 2016.
- Alter, Karen J., *Tipping the Balance: International Courts and the Construction of International and Domestic Politics*, 2010.
- Amaya, Amalia. *The tapestry of reason: An inquiry into the nature of coherence and its role in legal argument*. Bloomsbury Publishing, 2015.
- Austin, John. *The Province of Jurisprudence Determined*. Cambridge: Cambridge University Press, 1995.
- Avila, H. *Certainty in Law*. Cham, Switzerland: Springer, 2016.
- Barreix, Alberto, J Roca, and Fernando Velayos. *A Brief History of Tax Transparency A Brief History of Tax Transparency*, 2016.
- Bronzewska, K. *Cooperative Compliance: A New Approach to Manage Taxpayer Relations*. Amsterdam: IBFD, 2016.
- Bryce, J. *Studies in History and Jurisprudence*. New York: Oxford University Press, 1901.

- Cassis, Youssef. ‘Private Banks and the Onset of the Corporate Economy’. In *The World of Private Banking*, edited by Youssef Cassis, Philip Cottrell, Pohle Fraser, and Iain L Fraser, 43–60. Ashgate, 2009.
- Claes, E, W Devroe, and B Keirsbilck. ‘The Limits of the Law (Introduction)’. In *Facing the Limits of the Law*, edited by E Claes, W Devroe, and B Keirsbilck, 1–24. Berlin: Springer, 2009.
- Creswell, JW. *Penelitian Kuantitatif & Design Riset*. Jakarta: Pustaka Pelajar, 2013.
- Darmodiharjo, D, and Shidarta. *Pokok-Pokok Filsafat Hukum: Apa Dan Bagaimana Filsafat Hukum Indonesia*. Jakarta: Gramedia Pustaka Utama, 1995.
- Dimyati, K. *Teorisasi Hukum: Studi Tentang Perkembangan Pemikiran Hukum Di Indonesia 1945-1990*. Surakarta: Muhammadiyah University Press, 2004.
- Dubin, Jeffrey A. *The causes and consequences of income tax noncompliance*. New York: Springer, 2012.
- Erwin, Muhammad. *Filsafat Hukum: Refleksi Kritis Terhadap Hukum Dan Hukum Indonesia (Dalam Dimensi Ide Dan Aplikasi)*. Jakarta: Raja Grafindo Persada, 2011.
- Friedman, Lawrence M. *The Legal System: A Social Science Perspective*. New York: Russell Sage Foundation, 1975, diterjemahkan oleh M. Khozim, Sistem Hukum: Perspektif Ilmu Sosial, Bandung: Penerbit Nusa Media, 2019.
- Fuller, Lon L. *Law in Quest of Itself*. Boston: Beacon, 1940.
- Gunadi. *Panduan Komprehensif Ketentuan Umum Perpajakan (KUP)*. Jakarta: Bee

Media Indonesia, 2016.

Guyer, Paul. ‘The Possibility of the Categorical Imperative’. In *Kant’s Groundwork of the Metaphysics of Morals: Critical Essays*, edited by Paul Guyer, 215–248. Lanham, Maryland: Rowman & Littlefield, 1998.

Harkkila, Anna. *Legal Uncertainty in EU’s Quest to Combat Terrorism: A Critical Examination of the Terrorism Directive’s Prohibition of Receiving Training for Terrorism and Travelling for the Purpose of Terrorism*. Umea Universiteit, 2019.

Hart, HLA. *The Concept of Law*. Oxford University Press, 2012.

Holland, TE. *The Elements of Jurisprudence*. Oxford: Clarendon Press, 1924.

Holmes, Ian. *Applying a Foundherentist Framework to the Modern Liberal Democratic State*. 2020

Kelsen, Hans. *Introduction to the Problems of Legal Theory*. Oxford: Clarendon Press, 1992.

———. *Teori Hukum Murni*. Bandung: Nusa Media, 1978.

Kerzner, David S, and David W Chodikoff. *International Tax Evasion in the Global Information Age*. Cham, Switzerland: Palgrave Macmillan, 2016.

Korsgaard, Christine M. ‘Introduction to Immanuel Kant “Groundwork of the Metaphysics of Morals”’. In *Groundwork of the Metaphysics of Morals*, i–xxx. Cambridge: Cambridge University Press, 1998.

———. ‘Kant’s Analysis of Obligation: The Argument of Groundwork’. In *Kant’s Groundworks of the Metaphysics of Morals. Critical Essays*, 51–79. Lanham, Maryland: Oxford University Press, 1998.

- Larocca, G. *Principles and EU Taxation*. LUISS, 2017.
- Malaspina, EF. ‘History of International Law’. In *Introduction to Swiss Law*, edited by M Thommen, 61–80. Carl Grossmann Verlag, 2018.
- Marzuki, Mahmud Peter. *Penelitian Hukum*. Jakarta: Prenada Media Group, 2005, 93-94
- McBarnet, Doreen. ‘When Compliance Is Not the Solution but the Problem : From Changes in Law to Changes in Attitude’. In *Taxing Democracy: Understanding Tax Avoidance and Evasion*, 229–243, 2003.
- Mohiuddin, Fariya and Paolo de Renzio. *Of citizens and taxes: A global scan of civil society work on taxation*. (2020) International Budget Partnership.
- Moleong, L. *Metode Penelitian Kualitatif*. Bandung: Remaja Rosdakarya, 2002.
- Moore, Mick, Wilson Prichard, and Odd-Helge Fjeldstad. *Taxing Africa: coercion, reform and development*. Zed Books Ltd., (2018).
- Muhammad, A. *Hukum Dan Penelitian Hukum*. Jakarta: Citra Aditya Bakti, 2004.
- Murphy, Mark C. *Natural Law in Jurisprudence and Politics*. Cambridge: Cambridge University Press, 2006.
- Nichols, Philip M. *United States v . Lazarenko : Filling in Gaps in Support and Regulation of Transnational Relationships*, 2007.
- O’Connell, ME. *The Power & Purpose of International Law*. New York: Oxford University Press, 2008.
- OECD. *Building Transparent Tax Compliance by Banks*. Paris: OECD, 2009.
———. *Improving Access to Bank Information for Tax Purposes*, 2000

- _____, "Indonesia", in *Peer Review of the Automatic Exchange of Financial Account Information 2022*: Paris: OECD Publishing, 2022.
- _____. *Jurisdictions Participating In The Convention On Mutual Administrative Assistance In Tax Matters Status – 29 September 2020*, 2020.
- _____, *Tax Administration 2015: Comparative Information on OECD and Other Advanced and Emerging Economies*. Paris: OECD Publishing, 2015.
- _____. "The future tax compliance environment", in *Tax Compliance by Design: Achieving Improved SME Tax Compliance by Adopting a System Perspective*. Paris: OECD Publishing, 2014
- Ohene, Francis Kwabena. *An Assessment of Tax Compliance by the Self-Employed in the New Juaben Municipality*. Kwame Nkrumah University of Science and Technology, 2011.
- Organization of American States. *Inter-American Convention Against Corruption*, 1996.
- Otoritas Jasa Keuangan, *Rahasia Bank*, 2020
- Pattaro, E. *The Law and the Right: A Reappraisal of the Reality That Ought to Be*. Netherlands: Springer, 2005.
- Peczenik, A. *Scientia Juris: Legal Doctrine as Knowledge of Law and as a Source of Law*. Netherlands: Springer, 2005.
- Pohan, Chairil Anwar. *Pedoman Lengkap Pajak Internasional*. Jakarta: Gramedia Pustaka Utama, 2018.
- Putro, WD, and EN Oemar. *Kritik Terhadap Paradigma Positivisme Hukum*. Jakarta: Genta Publishing, 2011.

- Rahardjo, S. *Biarkan Hukum Mengalir: Catatan Kritis Tentang Pergulatan Manusia Dan Hukum*. Jakarta: Penerbit Buku Kompas, 2008.
- Rawls, John. *Justice as Fairness: A Restatement*. Edited by E Kelly. The Belknap Press, 2001.
- Rosdiana, H, and Irianto. *Pengantar Ilmu Pajak: Kebijakan Dan Implementasi Di Indonesia*. Jakarta: Raja Grafindo Persada, 2012.
- Rottleuthner, Hubert. *Foundations of Law*. Cham, Switzerland: Springer, 2005.
- Saidi, Muhammad Djafar, *Perlindungan hukum wajib pajak dalam penyelesaian sengketa pajak*. Jakarta: PT Rajagrafindo Persada, 2007.
- Salmond, John W. *The First Principles of Jurisprudence*. London: Stevens & Haynes, 1893.
- Sartor, Giovanni. *Legal Reasoning: A Cognitive Approach to the Law*. Cham, Switzerland: Springer, 2005.
- Schneewind, JB. ‘Natural Law , Skepticism , and Methods of Ethics’. In *Kant’ s Groundwork of the Metaphysics of Morals: Critical Essays*, edited by Paul Guyer, 3–28. Lanham, Maryland: Rowman & Littlefield, 1998.
- Shiner, Roger A. *Legal Institutions and the Sources of Law*. London: Springer, 2005.
- Sinamo, N. *Metode Penelitian Hukum*. Jakarta: Bumi Intitama Sejahtera, 2009.
- Smith, Adam. *The Wealth of Nations (1776)*. London: JM Dent, 1901.
- Smith, P. ‘Four Themes in Feminist Legal Theory: Difference, Dominance, Domesticity, and Denial’. In *The Blackwell Guide to the Philosophy of Law and Legal Theory*, edited by MP Golding and WA Edmundson, 90–104.

- Blackwell Publishing, 2005.
- Soekanto, S, and S Mamudji. *Penelitian Hukum Normatif Suatu Tinjauan Singkat*. Jakarta: Raja Grafindo Persada, 2001.
- Sogge, David. *Supranational Governance: A Challenge to Building Resilient States and Peace*, 2011.
- Sommerfeld, RM, HM Anderson, and HR Brock. *An Introduction to Taxation*. New York: Harcourt Brace Jonovich, 1982.
- Spaak, Torben. *Relativism in the Philosophy of Law*. Stockholm, 2019.
- Tjia, Siauw Jan, *Pertukaran Informasi Keuangan Otomatis di Indonesia Dalam Rangka Meningkatkan Penerimaan Negara dari Sektor Perpajakan Dihubungkan dengan Prinsip Kerahasiaan Bank*, Disertasi 2022.
- Westerman, PC. *The Disintegration of Natural Law Theory: Aquinas to Finnis*. Leiden: Brill, 1998.
- Wignjosoebroto, S. 'Ragam - Ragam Penelitian Hukum'. In *Metode Penelitian Hukum, Konstelasi Dan Refleksi*, edited by S Irianto and Shidarta. Jakarta: Yayasan Pustaka Obor Indonesia, 2013.
- Wohrer, Viktoria. *Data Protection and Taxpayers' Rights: Challenges Created by Automatic Echange of Information*. Amsterdam: IBFD, 2018.
- Yang, K, and G Miller. *Handbook of Research Methods in Public Administration*. Boca Raton: Taylor & Francis, 2008.
- Yavaslar, Funda Basaran dan Hey, Johanna (editors): *Tax Transparency*: EATLP Annual Congress Zurich, 7-9 Juni 2018. (IBFD)

JURNAL/ARTIKEL

- Adachi, H. ‘An Interpretation of Radbruch’s Betraying Formula’. In *The 29th IVR World Congress*, 9–14. Luzern, 2019.
- Ajzen, Icek. ‘The Theory of Planned Behavior’. *Organizational Behavior and Human Decision Processes* 50 (1991): 179–211.
- Alexy, Robert. ‘A Defence of Radbruch’s Formula’. In *Recrafting the Rule of Law: The Limits of Legal Order*, edited by D Dyzenhaus, 15–39. Oxford: Hart Publishing, 1999.
- Allingham, Michael G, and A Sandmo. ‘Income Tax Evasion: A Theoretical Analysis’. *Journal of Public Economics* 1 (1972): 323–338.
- Alm, James, et al. ‘New Technologies and the Evolution of Tax Compliance.’ *Va. Tax Rev.* 39 (2019): 287
- Anggia, Putri. ‘The Influence of International Tax Policy on the Indonesian Tax Law’. *Yuridika* 35, no. 2 (2020): 343–362.
- Arliman, L. ‘Peranan Metodologi Penelitian Hukum Di Dalam Perkembangan Ilmu Hukum Di Indonesia’. *Soumatra Law Review* 1, no. 1 (2018): 112–132.
- Awasthi, Rajul, and Michael Engelschalk. ‘Taxation and the shadow economy: how the tax system can stimulate and enforce the formalization of business activities.’ *World Bank Policy Research Working Paper* 8391 (2018),
- Bateman, CG. ‘There Ought to Be a Law: Gustav Radbruch, Lon L. Fuller, and

- H.L.A. Hart on the Choice Between Natural Law and Legal Positivism'. *The Journal Jurisprudence* (2019): 271–329.
- Bix, Brian H. 'Robert Alexy , Radbruch ' s Formula , and the Nature of Legal Theory'. *Rechtstheorie* 37 (2006): 139–150.
- Boame, AK. 'A Panel Analysis of Behavior Change in Individual Income Tax Compliance'. *IRS Research Bulletin* (2009): 3–60.
- Bogenschneider, Bret N. 'A Philosophy Toolkit for Tax Lawyers'. *Akron Law Review* 50, no. 3 (2017): 452–492.
- Bouveresse, Jacques, and Hilary Putnam. 'A Conversation between Jacques Bouveresse and Hilary Putnam'. *The Monist* 103, no. 4 (2020): 481–492.
- Braithwaite, J. 'Rules and Principles: A Theory of Legal Certainty'. *Australian Journal of Legal Philosophy* 27 (2002): 47–82.
- Brand-Ballard, J. 'Kelsen's Unstable Alternative to Natural Law: Recent Critiques'. *The American Journal of Jurisprudence* 18 (1996): 133–164.
- Castro, Lucio, and C. Scartascini. 'Tax Compliance and Enforcement in the Pampas : Evidence from a Field Experiment'. *Journal of Economic Behavior and Organization* 116 (2015): 65–82.
- Chng, K. 'An Analysis of St. Thomas Aquinas's Position on the Relationship Between Justice and Legality'. *The Journal Jurisprudence* 37 (2018): 238–270.
- Christiani, TA. 'Normative and Empirical Research Methods: Their Usefulness and Relevance in the Study of Law as an Object'. *Procedia - Social and Behavioral Sciences* 219 (2016): 201–207.

- Crowe, Jonathan. 'Reasoning From the Ground Up : Some Strategies for Teaching Theory to Law Students'. *Legal Education Review* 21, no. 1 (2011): 49–67.
- Curry, Oliver, Daniel Mullins, and Harvey Whitehouse. "Is it good to cooperate? Testing the theory of morality-as-cooperation in 60 societies." *Current Anthropology* 60.1 (2019)
- Dallyn, Sam. 'An examination of the political salience of corporate tax avoidance: A case study of the Tax Justice Network.' *Accounting Forum*. Vol. 41. No. 4. (2017), 336-352
- Damayanti, Khoirunisa Fany. 'Analisis Faktor Penghambat Pembayaran Pajak Penghasilan Final Usaha Mikro Kecil dan Menengah di Wilayah Kelurahan Sumber Kota Surakarta.' (2020).
- Darmawan, A. 'Indonesia's Tax Amnesty Law Based on the Perspective of the Law as an Allocative System'. *Yustisia* 5, no. 3 (2016): 509–527.
- David, Hess, Robert S McWhorter, and Timothy L Fort. 'The 2004 Amendments to the Federal Sentencing Guidelines and Their Implicit Call for a Symbiotic Integration of Business Ethics'. *Fordham Journal of Corporate & Financial Law* 11, no. 4 (2006): 725–765.
- Dewey, J. 'The Historical Background of Corporate Legal Personality'. *Yale Law Journal* 35, no. 6 (1926): 655–674.
- Dubin, Jeffrey A, Michael J Graetz, and Louis L Wilde. 'The Effect of Audit Rates on the Federal Individual Income Tax, 1977-1986'. *National Tax Journal* 43, no. 4 (1990): 395–409.
- Dubin, Jeffrey A, and LL Wilde. 'An Empirical Analysis of Federal Income Tax

- Auditing and Compliance'. *National Tax Journal* (1988): 61–74.
- Fajarwati, RN, Kertahadi, and BC Kurniawan. 'Analisis Peningkatan Kepatuhan Wajib Pajak Sebelum Dan Sesudah Penerapan Modernisasi Administrasi Perpajakan (Studi Pada Kantor Pelayanan Pajak Pratama Se Malang Raya)'. *Jurnal Mahasiswa Perpajakan* 2, no. 1 (2014): 1–10.
- Farghaly, Amira. 'Comparing and Contrasting Quantitative and Qualitative Research Approaches in Education: The Peculiar Situation of Medical Education'. *Education in Medicine* 10, no. 1 (2018): 3–11.
- Febriant. 'Sejarah Pengecualian Rahasia Bank Dalam Upaya Pemberantasan Tindak Pidana Korupsi Di Indonesia'. *Jurnal Ilmiah Mandala Education* 6, no. 2 (2020): 154–162.
- George, RP. 'Natural Law'. *Harvard Journal of Law & Public Policy* 31, no. 1 (2007): 172–197.
- Grilli, Vittorio. 'Europe 1992: Issues and Prospects for the Financial Markets'. *Economic Policy* 4, no. 9 (1989): 387–421.
- Groussot, Xavier, and Timo Minssen. 'Res Judicata in the Court of Justice Case-Law: Balancing Legal Certainty with Legality?' *European Constitutional Law Review* 3 (2007): 385–417.
- Haldemann, Frank. 'Gustav Radbruch vs . Hans Kelsen : A Debate on Nazi Law'. *Ratio Juris* 18, no. 2 (2005): 162–178.
- Harjanto, Atta Putra, and Sri Harjanto. 'Pengetahuan Dan Sanksi Pajak Pp Nomor 23 Tahun 2018 Terhadap Kepatuhan Pajak UMKM Di Kota Semarang.' *Jurnal Ekonomi Manajemen Akuntansi* 27.48 (2020)

- Himma, Kenneth Einar. ‘The Logic of Showing Possibility Claims: A Positive Argument for Inclusive Legal Positivism and Moral Grounds of Law’. *Revus: Journal for Constitutional Theory and Philosophy of Law* 23 (2014): 77–104.
- Howard, A. ‘Cannibal Chiefs and the Charter for Rebellion in Rotuman Myths’. *Pacific Studies* 10, no. 1 (1986): 1–27.
- Islamiyati. ‘Kritik Filsafat Hukum Positivisme Sebagai Upaya Mewujudkan Hukum Yang Berkeadilan’. *Law & Justice Journal* 1, no. 1 (2018): 82–96.
- Isman. ‘Legal Reasoning Comparative Model of Asy Syatibi and Gustav Radbruch’. *Nurani* 20, no. 1 (2020): 48–56.
- Jeutner, V. ‘Law’s Image of the Human (Gustav Radbruch): Translator’s Introduction’. *Oxford Journal of Legal Studies* 0, no. 0 (2020): 1–15.
- Johannesen, Niels, and Gabriel Zucman. ‘The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown’. *American Economic Journal: Economic Policy* 6, no. 1 (2014): 65–91.
- Jońca, Maciej. ‘In Dubio Contra Fiscum – A Few Remarks on the “Barbarian” Legal Principle’. *Pravnehistoricke Studie* 48, no. 2 (2018): 93–101.
- Jones, C Todd. ‘Compulsion Over Comity: The United States’ Assault on Foreign Bank Secrecy’. *Northwestern Journal of International Law & Business* 12, no. 3 (1992): 454–508.
- Kasipillai, J, N Aripin, and NA Amran. ‘The Influence of Education on Tax Avoidance and Tax Evasion’. *eJournal of Tax Research* 1, no. 2 (2003): 134–146.
- Kelsen, Hans. ‘Law, State and Justice in the Pure Theory of Law’. *The Yale Law*

- Journal* 57 (1948): 378–391.
- . ‘What Is the Pure Theory of Law?’ *Tulane Law Review* 34 (1960): 269–276.
- Krisnapati, B. ‘Direktorat Jenderal Pajak Sebagai Penegak Hukum Transformatif Di Indonesia: Urgensi Penerapan Undang-Undang Nomor 9 Tahun 2017 Tentang Akses Informasi Keuangan Untuk Kepentingan Perpajakan’. *Scientax: Jurnal Kajian Ilmiah Perpajakan Indonesia* 1, no. 1 (2019): 41–57.
- Kurnia, Titon Slamet. ‘Sebuah Kerangka Teoretis Hubungan Institusional Berbasis Konstitusionalisme’. *Jurnal Hukum & Pembangunan* 50, no. 2 (2020): 476–491.
- Kurniawan, F, X Nugraha, BO Abrianto, and S Ramadhanti. ‘The Right to Access Banking Data in a Claim for a Division of Combined Assets That Is Filed Separately from a Divorce Claim’. *Yustisia* 9, no. 1 (2020): 46–75.
- Kusworini. ‘Perppu Nomor 1 Tahun 2017 Tentang “Akses Informasi Keuangan Untuk Kepentingan Perpajakan” Dan Implikasinya Terhadap Lembaga Keuangan Di Indonesia’. *Hukum dan Dinamika Masyarakat* 15, no. 1 (2017): 23–33.
- Lamond, Grant. ‘Legal Reasoning for Hedgehogs.’ *Ratio Juris.* 30 No. 4 (2017) 507–521
- Lewoods, Heather. ‘Gustav Radbruch : An Extraordinary Legal Philosopher’. *Washington University Journal of Law & Policy* 2 (2000): 489–516.
- Lerman, AH. ‘Tax Amnesty: The Federal Perspective’. *National Tax Journal* 39, no. 3 (1986): 325–332.

Liška, Michal. ‘Formal Values of Law with Emphasis on Recent Case Law of the Taxation of Athletes’. In *Optimization of Organization and Legal Solutions Concerning Public Revenues and Expenditures in Public Interest (Conference Proceedings)*, edited by E Lotko, UK Zawadka-Pak, and M Radvan, 697–706, 2018.

Liu, Hin-Yan, et al. ‘Artificial intelligence and legal disruption: a new model for analysis.’ *Law, Innovation and Technology* 12.2 (2020): 205-258

Loo, Ern Chen, Chris Evans, and Margaret Mckerchar. ‘Challenges in Understanding Compliance Behaviour of Taxpayers in Malaysia’. *Asian Journal of Business and Accounting* 3, no. 2 (2010): 145–162.

Love, P. ‘BEPS : Why You ’ Re Taxed More than a Multinational’. *OECD Insights*. Last modified 2013. <http://oecdinsights.org/2013/02/13/beps-why-youre-taxed-more-than-a-multinational/>.

Lytvynenko, Anatoliy A. ‘Data Privacy and Banking Secrecy: Topical Issues in Commonwealth, Continental Europe and International Jurisprudence.’ *Athens Journal of Law* 5.3 (2019): 303-322

Markey, Maureen E. ‘Natural Law , Positive Law , and Conflicting Social Norms in Harper Lee ’ s to Kill a Mockingbird’. *North Carolina Central Law Review* 32, no. 2 (2010): 162–227.

Maxeiner, James. ‘Some Realism About Legal Certainty in the Globalization of the Rule of Law’. *Houston Journal of International Law* 31, no. 1 (2008): 27–47.

Miller, Russell A. ‘Germany ’ s German Constitution’. *Virginia Journal of International Law* 57, no. 1 (2017): 96–126.

- Modugu, PK, E Eragbhe, and F Izedonmi. ‘Government Accountability and Voluntary Tax Compliance in Nigeria’. *Research Journal of Finance and Accounting* 3, no. 5 (2012): 69–77.
- Moeliono, Tristam P, and T Sebastian. ‘Tendesi Reduksionis Dan Utilitarianis Dalam Ilmu Hukum Indonesia: Membaca Ulang Filsafat Hukum Gustav Radbruch’. In *Konferensi Ke-5 Asosiasi Filsafat Hukum Indonesia*, 1–32, 2015.
- Mogeni, Evans Davies. ‘The Effects of Compliance Cost on Tax Compliance of Companies Listed at the Nairobi Securities Exchange’. *Economic Psychology of Tax Behavior* 22, no. 8 (2014): 6131–1640.
- Muchmore, Adam I. ‘International Activity and Domestic’. *Penn State Journal of Law & International Affairs* 1, no. 2 (2012): 363–390.
- Muehlbacher, S, B Hartl, and Erich Kirchler. ‘Mental Accounting and Tax Compliance : Experimental Evidence for the Effect of Mental Segregation of Tax Due and Revenue on Compliance’. *Public Finance Review* 45, no. 1 (2017): 118–139. <https://www.oecd.org/tax/exchange-of-tax-information/multilateral-competent-authority-agreement.htm>.
- Multazam, Ibnu, and Wetria Fauzi. ‘Legal Certainty of Doctor Profession Insurance Claim in Bumiputera Muda 1967 General Insurance , Pekanbaru City’. *International Journal of Multicultural and Multireligious Understanding* 7, no. 10 (2020): 333–338.
- Mura, P-O. ‘Public Finance Sustainability in Romania, Recent Developments’. *Annals of the University of Oradea* 25 (2015): 757–769.

- Muslih, M. ‘Negara Hukum Indonesia Dalam Perspektif Teori Hukum Gustav Radbruch: Tiga Nilai Dasar Hukum’. *Legalitas* 4, no. 1 (2013): 130–152.
- Mutiara, Upik, Ika Khairunnisa Simanjuntak, RR Hasibuan, and Amiludin. ‘Exceptions of Banking Secrets for The Interest of Taxes in Indonesia (a Comparation of The Post- Birth of Access Law to Financial Information)’. *Legality: Jurnal Ilmiah Hukum* 28, no. 2 (2020): 196–210.
- Nurdin, Z, and H Tegnan. ‘Legal Certainty in the Management of Agricultural Land Pawning in the Matrilineal Minangkabau Society, West Sumatra’. *Land* 8, no. 117 (2019): 1–11.
- Oats, Lynne, and Penelope Tuck. ‘Corporate tax avoidance: is tax transparency the solution?’ *Accounting and Business Research* 49.5 (2019): 565-583
- Obid, SNS. ‘The Influence of Penalties on Taxpayers’ Compliance: A Comparison of the Theoretical Models’. *IJUM Journal of Economics and Management* 12, no. 1 (2004): 1–31.
- OECD. ‘Multilateral Competent Authority Agreement’. *OECD*. Last modified 2014. Accessed December 16, 2020. <https://www.oecd.org/tax/exchange-of-tax-information/multilateral-competent-authority-agreement.htm>.
- . ‘Strengthening the International Community ’ s Fight against Offshore Tax Evasion : Australia , Canada , Chile , Costa Rica , India , Indonesia and New Zealand Join Multilateral Agreement to Automatically Exchange Information’. *OECD*. Last modified 2015. Accessed December 16, 2020. <https://www.oecd.org/newsroom/australia-canada-chile-costa-rica-indonesia-and-new-zealand-join-multilateral-agreement-to-automatically->

- exchange-tax-information.htm.
- . ‘United States: Exchange of Information on Request (EOIR)’. *OECD*. Last modified 2020. Accessed December 16, 2020.
<https://www1.compareyourcountry.org/tax-cooperation/en/1/624/default>.
- Oktavia, Irene, Hari Sukarno, and Novi Puspitasari. ‘Banking Financial Performance “ Before and After the Implementation of the Replacement Goverment Regulation Lieu of Law ”’. *Zambrut* 4, no. 2 (2019): 233–241.
- Paulson, L. ‘On the Background and Significance of Gustav Radbruch ’ s Post-War Papers’. *Oxford Journal of Legal Studies* 26, no. 1 (2006): 17–40.
- Peršak, Nina. ‘EU Criminal Law and Its Legitimation : In Search for a Substantive Principle of Criminalisation’. *European Journal of Crime, Criminal Law and Criminal Justice* 26 (2018): 20–39.
- Postema, GJ. *Legal Philosophy in the Twentieth Century: The Common Law World*. Heidelberg: Springer Science+Business Media B.V, 2011.
- Prastowo, Yustinus. ‘Kerangka Filosofis Bagi Paradigma Baru Kebijakan Pajak’. *Majalah Pajak*, 2015.
- Prawati, Levana Dhia, Wendy Endriarto, Astrid Ika Carolina, Ilham Condro, Ka Tiong, and Sasya Sabrina. ‘Transformation of Tax Information System : Implementation of Financial Information Access (ASIK) and Procedures of Taxpayers Confiscation Assets in Indonesia’. In *2019 International Conference on Information Management and Technology (ICIMTech)*, 2019.
- Radbruch, Gustav. ‘Statutory Lawlessness and Supra-Statutory Law (1946)’. *Oxford Journal of Legal Studies* 26, no. 1 (2006): 1–11.

Ring, Diane M. 'International Tax Relations : Theory and Implications'. *Tax Law Review* 60 (2007): 83–154.

Rohendi, A. 'Reporting Obligation of Credit Card Transaction : Perspective of Bank Secrecy and the Government Regulation in Lieu of Law No 1 / 2017 on the Access to Information for Taxation Purposes'. *Padjajaran Journal of Law* 5, no. 1 (2018): 143–163.

Rosid, Arifin, Chris Evans, and Binh Tran-Nam. 'Perceptions of Corruption and Tax Non- Compliance Behaviour: Policy Implications for Developing Countries'. *Bulletin of Indonesian Economic Studies* 54 (2018): 25–50. <http://dx.doi.org/10.1080/00074918.2017.1364349>.

Santoso, Belinda Carissa. 'Akibat Adanya Keterbukaan Informasi Pajak Pasca Dikeluarkannya Perppu Nomor 1 Tahun 2017 Tentang Akses Informasi Keuangan Untuk Kepentingan Perpajakan'. *Mimbar Keadilan* 13, no. 1 (2020): 12–21.

_____. 'Keterbukaan Informasi Pajak Pasca Dikeluarkannya Perppu Nomor 1 Tahun 2017 Tentang Akses Informasi Keuangan Untuk Kepentingan Perpajakan'. *Jurnal Pro Hukum: Jurnal Penelitian Bidang Hukum Universitas Gresik* 8, no. 1 (2019): 110–131.

Shioshvili, Irma. 'General Antecedents of Philosophy by Gustav Radbruch'. *Bulletin of the Georgian National Academy of Sciences* 11, no. 2 (2017): 128–136.

Sholihah, J. 'Makna Rahasia Bank Dalam Kegiatan Perbankan Pasca Disahkannya Undang-Undang Nomor 9 Tahun 2017 Tentang Penetapan Peraturan

- Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2017 Tentang Akses Informasi Keuangan Untuk Kepentingan Perpajakan Menjadi Undang-Undang'. Universitas Jember, 2018.
- Simanjuntak, Ika Khairunnisa. 'Pengecualian Rahasia Perbankan Untuk Kepentingan Perpajakan Di Indonesia'. *Pena Justitia: Media Komunikasi dan Kajian Hukum* 19, no. 1 (2020): 1–14.
- Sinaga, HDP. 'Pengaturan Pertanggungjawaban Mutlak Wajib Pajak Di Indonesia Dalam Perspektif Keadilan Dan Kemanfaatan Umum'. *Jurnal Hukum & Pembangunan* 49, no. 3 (2019): 517–546.
- . 'Reorientation of Tax Legal Certainty in Indonesia : An Exploration of Transcendental Law'. *Advances in Social Science, Education and Humanities Research* 192 (2018): 282–287.
- Sitek, BW. 'Non ... Delinquere Eum , Qui in Dubiis Quaestionibus Contra Fiscum ... Responderit . About Freedom of Speech of Lawyers'. *Journal of Modern Science* 3, no. 38 (2018): 243–253.
- Soepriyanto, Gatot, Arfian Zudana, and Priti Siwa Linggam. 'Indonesian Listed Firms, Corporate Tax Avoidance, and Tax Haven: Evidence from the ICIJ Offshore Leaks Database'. *Jurnal Reviu Akuntansi dan Keuangan* 10, no. 1 (2020): 53–63.
- Stefura, Gabriela. 'A New Perspective on Individual Tax Compliance: The Role of the Income Source, Audit Probability and the Chance of Being Detected'. *The USV Annals of Economics and Public Administration* 12, no. 2 (2012): 192–201.

- Strahilevitz, Lior. ‘Social Norms from Close-Knit Groups to Loose- Knit Groups’. *University of Chicago Law Review* 70 (2003): 359–372.
- Sulaiman. ‘Paradigma Dalam Penelitian Hukum’. *Kanun Jurnal Ilmu Hukum* 20, no. 2 (2018): 255–272.
- Suominen, Annika. ‘What Role for Legal Certainty in Criminal Law Within the Area of Freedom , Security and Justice in the EU?’ *Bergen Journal of Criminal Law and Criminal Justice* 2, no. 1 (2014): 1–31.
- Sutaryo, Roni, Muklish Pramono, Sigit Nursamsudin, and Dedy Yusuf. ‘Effect of Preventing and Combating Crime of Money Laundering in the Development of Law in Indonesia: Law and Social Change’. *Zambrut: International Journal of Law* 2, no. 1 (2019): 25–35.
- Taekema, Sanne. ‘How to Be a Transnational Jurist : Reflections on Cotterrell ’ s Sociological Jurisprudence’. *Ratio Juris* 32, no. 4 (2019): 509–520.
- . ‘Theoretical and Normative Frameworks for Legal Research : Putting Theory into Practice’. *Law and Method* (2018): 1–17.
- Tariq, Kashif Mahmood. ‘Impact of Anglo-American Jurisprudence on The Pakistan ’ s Legal System’. *Pakistan Journal of Islamic Research* 17 (2016): 127–140.
- Torgler, B, and FG Schneider. *Shadow Economy, Tax Morale, Governance and Institutional Quality: A Panel Analysis*, 2007.
- Vdovichenko, Lidiia. ‘The Necessity of Living Law in Tax-Law Enforcement’. *Theoretical and Empirical Scientific Research: Concept and Trends* 4 (2020): 36–37.

Viswanathan, Manoj. ‘Tax Compliance in a Decentralizing Economy’, *Ga. St. U. L. Rev.* 34, No. 283 (2018), 297–302

Wang, Jingyi. ‘Global Development of Information Exchange : Rule-Maker versus Rule-Taker in International Tax Law’. *Hong Kong Law Journal* 49, no. 3 (2019): 951–978.

Webster, Katie, and Nicholas Augustinos. ‘Tackling Base Erosion and Profit Shifting through Enhanced Information Exchange’. *Journal of Australian Taxation* 16, no. 2 (2014): 108–155.

Weiss, Uri. ‘The Regressive Effect of Legal Uncertainty’. *Journal of Dispute Resolution* 1, no. 13 (2019): 1–38.

Westphal, Kenneth R. ‘Hegel , Natural Law & Moral Constructivism’. *The Owl of Minerva* 49, no. 1–2 (2016): 1–44.

Wu, Jingjing. ‘Particular Reasoning versus Universal Human Rights : A Case of China’. In *Argumentation, Objectivity, and Bias: Proceedings of the 11th International Conference of the Ontario Society for the Study of Argumentation (OSSA)*, 159. Windsor, ON, 2016.

SUMBER HUKUM PRIMER

Undang-Undang Nomor 9 Tahun 2017 Tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2017 tentang Akses Informasi Keuangan Untuk Kepentingan Perpajakan menjadi Undang-Undang

Peraturan Menteri Keuangan Nomor 19/PMK/03/2018 tentang Perubahan Kedua Peraturan Menteri Keuangan Nomor 70/PMK/03/2017 tentang Petunjuk Teknis Mengenai Akses Informasi Keuangan untuk Kepentingan Perpajakan

Peraturan Menteri Keuangan Nomor 73/PMK/03/2017 tentang Perubahan atas Peraturan Menteri Keuangan Nomor 70/PMK/03/2017 tentang Petunjuk Teknis Mengenai Akses Informasi Keuangan untuk Kepentingan Perpajakan

Peraturan Menteri Keuangan Republik Indonesia Nomor 70/PMK.03/2017 tentang Petunjuk Teknis Mengenai Akses Informasi Keuangan untuk Kepentingan Perpajakan

Surat Edaran Dirjen Pajak Nomor SE-16/PJ/2017 tentang Permintaan Informasi dan/atau Bukti atau Keterangan (IBK) Terkait Akses Informasi Keuangan untuk Kepentingan Perpajakan

Nota Keuangan Beserta Anggaran Pendapatan Dan Belanja Negara Tahun Anggaran 2018, 2018.

Putusan Pengadilan Tinggi Ambon Nomor 29/PDT/2020/PT AMB

Putusan Pengadilan Negeri Denpasar Nomor 215/Pdt/G/2019/PN Dps

WEBSITE/BLOG/INTERNET

Ariyanti, Fiki. Alasan Menkeu Ubah Saldo Rekening Wajib Lapor Jadi Rp1 Miliar.

Liputan6.com, 9 Juni 2017. <https://www.liputan6.com/bisnis/read/2984902/alasan-menkeu-ubah-saldo-rekening-wajib-lapor-jadi-rp-1-miliar>

Direktorat Politik dan Komunikasi Bappenas. Data Ormas dalam Negeri. 2018.

http://ditpolkom.bappenas.go.id/v2/wp-content/uploads/2018/12/4_Data-Ormas-Dalam-Negeri.pdf

Kontan, Wajib Lapor Simpanan Rp1 M, tak jadi Rp200 juta, 8 Juni 2017.

<https://nasional.kontan.co.id/news/wajib-lapor-simpanan-rp-1-m-tak-jadi-rp-200-juta>

Tempo. Forum LSM Usulkan Revisi UU Perpajakan Dipercepat, 9 Desember 2016.

<https://bisnis.tempo.co/read/826851/forum-lsm-usulkan-revisi-uu-perpajakan-dipercepat/full&view=ok>

World Bank, Indikator *Tax Ratio*, diakses tanggal 28 Juli 2022

<https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS?locations=ID-SG-PH-MY-TH>