



Tax Payer Legal Compliance In Scoping Review

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Abstract: The purpose of this research is to systematically identify and analyze the development of studies on taxpayer legal compliance through a scoping review approach in the context of constitutional law. The research method uses a scoping review by examining scientific literature from various reliable sources over the past ten years. The finding indicate that the degree of taxpayer legal compliance is shaped not only by the clarity and effectiveness of regulatory instruments and law enforcement mechanisms but also by the extent of public confidence in government institutions. The conclusion emphasizes the importance of improving transparent and accountable state financial governance, strengthening the oversight mechanism for the use of the state budget, and optimizing tax law enforcement as an effort to build public trust and improve taxpayer legal compliance in a sustainable manner.

Keywords: Legal Compliance, Taxpayers, Public Trust, State Budget Transparency.

Introduction

Taxes are the primary source of government income and hold a vital role in achieving the nation's objectives as outlined in Article 23A of the 1945 Constitution of the Republic of Indonesia. Technical guidelines for tax collection are regulated in Law Number 6 of 1983 concerning General Provisions and Tax Procedures (KUP), which has been amended most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP). This demonstrates the importance of law enforcement in the tax sector as an effort to create a fair and sustainable tax system in Indonesia (Sumowijoyo, 2022).

Taxpays a very dominant role in the sustainability of state finances. According to data from the Indonesian Ministry of Finance, in 2023, taxes contributed more than 80% of total state revenue, confirming that taxes function as the primary source of financing for the State Budget (APBN) (Ministry of Finance of the Republic of Indonesia, 2023). Taxes are not merely a fiscal instrument, but also an instrument for development and redistribution of social justice for the community through financing government programs in education, health, infrastructure, and social protection (Rosdiana & Irianto, 2019). Therefore, supervision is needed in the use of the APBN so that the legitimacy of tax policies can build public trust through budget transparency, thereby reducing the potential for taxpayer non-compliance with the law, both at the central and regional levels (Primary, 2018).

Effort Optimizing tax revenue cannot be separated from the role of taxpayers in fulfilling their legal tax obligations, in fact taxpayer legal compliance is the main determinant in achieving state revenue targets (Mulyani, 2018). This compliance not only includes formal compliance aspects such as reporting Tax Returns (SPT) and timely tax payments, but also material compliance, which includes honesty in reporting income and calculating the amount of tax owed correctly in accordance with statutory provisions. Low levels of taxpayer compliance have an impact on low state revenues, and declining public trust has an impact on the national taxation system (Setiawan & Kurniawan, 2019). In addition to internal factors related to taxpayer compliance, the government, through the Directorate General of Taxes, is also improving tax services by providing electronic information systems for taxpayers when making payments and reporting taxes, such as implementing an e-filing system, using an online billing system, and eSPT through the djp-online website. Meanwhile, local governments have also begun using online transaction monitoring systems for restaurant, hotel, and entertainment taxes.

On Previous research on taxpayer legal compliance has focused on internal factors, such as knowledge of tax regulations, tax rates, and administrative sanctions. Studies examining the relationship between state budget transparency, budget oversight, and the level of taxpayer legal compliance as a whole are still limited. This research approach aims to map the literature, identify research gaps, and formulate evidence-based policy recommendations (Rahmawati, 2019).

The level of taxpayer legal compliance can be measured by understanding all provisions of tax laws and regulations, so that taxpayers report the taxes owed on time (Hoyriyah, Listyaningsih & Nurbaiti, 2023), there are also other factors, including the level of education (Hamilah Fricilia, 2023), tax services and tax rate policies on restaurant taxes,(Wardina, Marshufah & Alyafi'I, 2023). As well as The use of technology and information which continues to develop will have a very positive impact on achieving tax revenue targets, through increasing taxpayer compliance (Adnyani, 2022), so that regional development can run smoothly (Suryani, 2023).Level of trust in The government's responsibility for the use of tax money through the management and supervision of the APBN is also a factor that influences the level of legal compliance of taxpayers (Astrid et al, 2024), as well as the fairness of law enforcement officers in applying sanctions without discrimination against taxpayers (Liyana, 2019)

In their journal, Damayanti, TW, Sutomo, AA, Subekti, I., & Baridwan, Z. (2018). Trust and Uncertainty Orientation: An Effort to Create Tax Compliance in a Social Psychology Framework. *Asian Journal of Accounting Research*, discusses the influence of trust and uncertainty orientation on the formation of tax compliance within a social psychology framework. The authors argue that compliance behaviours among taxpayers is shaped not merely by economic considerations or legal sanctions alone, but also by psychological aspects, such as the level of taxpayer trust in authorities. Through a quantitative approach with survey data, this study found that trust has a significant influence in reducing uncertainty, thereby encouraging compliant behavior. This study suggests the need to increase transparency and accountability of tax authorities to build

public trust as well as a service approach that can reduce the perception of uncertainty, so that taxpayer legal compliance can be improved through a synergy between law enforcement and social psychology approaches.

Legal certainty holds a pivotal position increasing the level of corporate taxpayer compliance in Indonesia. Mustikasari, E. (2019). The role of legal certainty in increasing corporate taxpayer compliance in Indonesia. *Journal of Accounting and Finance*. argues that high legal certainty—including clarity of tax regulations, consistency of law enforcement, and protection of taxpayer rights—will foster a sense of security and trust among corporate taxpayers to fulfill their tax obligations voluntarily. This study uses a qualitative approach with literature studies and secondary data. The results of the study indicate that legal uncertainty, such as varying interpretations of regulations and inconsistent law enforcement practices, is one of the causes of low tax compliance. Conversely, with good legal certainty, companies are better able to predict their tax obligations, minimize the risk of tax disputes, and reduce tax avoidance practices.

Syahdan, MS, & Haryanto, M. (2022). *Determinants of Tax Compliance: Evidence from Indonesia*. *Journal of Tax Regulation*, emphasizes that taxpayer compliance is influenced not only by economic factors and fiscal policy, but also by psychological, sociological, and institutional factors, and strategies to improve taxpayer legal compliance must integrate education, fair and simple tax system reform, improving the quality of tax services, and consistent law enforcement. With this holistic approach, the level of tax compliance in Indonesia is expected to be improved sustainably.

In their work, Susanti, NH, & Triyuwono, I. (2022), "Transparency and Tax Compliance: A Study in Indonesian Taxpayers," *Journal of Accounting and Taxation*, explores the influence of transparency on taxpayer compliance levels in Indonesia. One crucial factor is transparency, both from the tax authorities and from the taxpayers themselves. Government transparency in tax revenue management and fiscal information transparency are believed to increase public trust.

Setiawan, A., Saifi, M., & Sari, RN (2019). The effect of tax sanctions and tax fairness on taxpayer compliance. *Journal of Economics, Business, and Accountancy Ventures*, investigate how tax sanctions and perceptions of fairness within the taxation system affect the degree of taxpayer legal compliance in Indonesia, starting from the persistent issue of low compliance levels despite the government's ongoing implementation of various law enforcement policies. This study aims to examine the extent to which sanctions and perceptions of the fairness of the tax system can encourage compliant behavior. Utilizing a survey-based methodology combined with multiple linear regression analysis, the authors collected data from individual taxpayer registered at the Pratama Tax Service Office. The findings reveal that the application of tax sanctions exerts a positive and significant influence on compliance-indicating that firm and consistent enforcement serves as an effective deterrent against non-compliance. Furthermore, tax fairness has also found to significantly enhance compliance. Taxpayers who perceive the tax system to be applied fairly and proportionally are more motivated to fulfill their obligations voluntarily.

Methodology

Analysis Techniques

This study uses a scoping review approach to comprehensively map the literature on taxpayer legal compliance from a constitutional law perspective. This approach was chosen because it can explain research trends, identify gaps in the study, and formulate recommendations based on a synthesis of the scientific literature (Arksey & O'Malley, 2005; Tricco et al, 2018).

Scoping Review Process

The scoping review process is carried out through five systematic stages according to the Arksey and O'Malley (2005) framework and is reinforced by the PRISMA-ScR (Preferred Reporting Items for Systematic Reviews and Meta-Analyses Extension for Scoping Reviews) guidelines as follows:

Identifying Research Questions

The research question focuses on how transparency in the management of the State Budget and supervision of its use affect the level of legal compliance of taxpayers, both at the central and regional tax levels, considering that 75% of the State Budget sources come from tax revenues, 25% from non-tax state revenues.

Identifying Relevant Literature

Literature was identified through electronic database searches (Google Scholar, ScienceDirect, ProQuest) with the following keywords: taxpayer legal compliance, constitutional law, state budget transparency, budget oversight, tax compliance, public trust, scoping review. Inclusion criteria were publications within the last 10 years (2013–2023), relevant to the topic, and published in law, public administration, and taxation journals.

Literature Selection

The obtained literature was selected based on the title, abstract, and text content. The selection was conducted independently and discussed to avoid bias. Irrelevant or duplicate literature was excluded from the analysis.

Data Extraction and Analysis

Data were extracted using a matrix table that recorded the title, author, year of publication, research objectives, methods, key findings, and their relationship to public trust, state budget transparency, and examples of implementation in central and regional tax agencies. For example, data on the number of DGT taxpayers in 2023 (72.65 million registered, formal compliance 80.63%) and findings of manipulation of regional tax transaction data at the Regional Revenue Agency (Bapenda) of DKI Jakarta and Surabaya (Bapenda DKI Jakarta, 2022) (Bapenda Surabaya, 2022).

Table 1. Data Criteria

Criteria	Inclusion
Period	2017 - 2023
Publication Type	Journal Articles
Article Source	Journal
Language	Indonesian

Collection, Summary, and Reporting of Results

The scoping review results are presented in narrative form, outlining key findings, a research topic map, and gaps for future research. A PRISMA-ScR flowchart is used to visualize the literature selection process. To ensure validity, each step is conducted transparently and can be replicated. Quantitative data from official agencies such as the Directorate General of Taxes and the Regional Revenue Agency are used as supporting evidence. The analysis is conducted qualitatively using a deductive-inductive approach. The findings are interpreted within the framework of constitutional law, which emphasizes the principles of accountability, transparency, and the rule of law

Result and Discussion

1. Tax Contribution as the Main Source of State Revenue

Studies show that taxes remain the backbone of state revenue, contributing more than 80% of total revenue in 2023 (Ministry of Finance of the Republic of Indonesia, 2023). This data confirms that taxes function not only as a fiscal instrument for financing the state budget, but also as an instrument for development and equitable social justice through public programs across various sectors (Rosdiana & Irianto, 2019). However, this dominant tax contribution requires strong tax law enforcement and a transparent oversight system to maintain the legitimacy of tax policies and build public trust (Pratama, 2018). This is in line with the mandate of Article 23A of the 1945 Constitution of the Republic of Indonesia and the technical provisions of the General Provisions and Taxation Law and the HPP Law, which emphasize the importance of certainty and law enforcement in the tax sector (Sumowijoyo, 2022).

Table 2. Previous Research Review

No	Author	Title	Journal	The findings of the article
1	Samiyatun Hoyriyah, Erna Listyaningsih, Nurbaiti Nurbaiti	Pengaruh Kepatuhan Wajib Pajak dan Kualitas Pelayanan Wajib Pajak Daerah Terhadap Peningkatan Pendapatan Asli Daerah Pada Badan Pendapatan Daerah Kabupaten Pringsewu	Malahayati Journal of Management Studies Home Vol 3, No 2 (2023)	Taxpayer compliance can be measured by understanding all provisions of tax laws and regulations and reporting taxes owed on time
2	Cantika Suryari	Kepatuhan Masyarakat Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan di Kelurahan Maesa Unima Kecamatan Tondano Selatan Kabupaten Minahasa	Scientific Journal of Regional Government Administration Vol. 15 No. 1 pp. 110-121 ; June, 2023 Website: https://ejournal.lipdn.ac.id https://doi.org/10.33701/jiapd.v15i1	The role of community compliance as taxpayers is very important in regional development planning so that it runs smoothly.
3	Shefira Marina Putri, Ni Luh Gede Erni Sulindawati	Analisis Kepatuhan Wajib Pajak Bumi dan Bangunan dalam Meningkatkan Penerimaan Pajak Daerah di Kabupaten Buleleng	VJRA, Vol 13 No 13, August 2024 p-ISSN: 2337-537X; e-ISSN: 2686-1941 https://ejournal.undiksha.ac.id	The inhibiting factors that cause the decline in the level of taxpayer compliance come from internal (BPKPD as tax collector) and external (taxpayers as taxpayers).
4	Wardina Marshufah Fauzan Alyafi'i	Kepatuhan Wajib Pajak Daerah Atas Pajak Restoran	Islamic University of Indonesia 2023-03 https://dspace.uui.ac.id/handle/123456789/44957	Fiscal services and tax rate policies have a significant positive effect on regional taxpayer compliance with restaurant taxes.
5	Moh. Deni Kantono, Prayitno Basuki, Eka Agustiani	Analisis Pengaruh Tingkat Kepatuhan Wajib Pajak Hotel dan Restoran terhadap Penerimaan Pajak Daerah Kabupaten Lombok Tengah Tahun 2016 - 2020	FEB UNRAM Online Journal; December, 2022 https://jurnal.fe.unram.ac.id	The size of regional revenue is not only seen from the increasing number of hotel and restaurant taxpayers but also from the level of taxpayer compliance in making their payments.
6	Ni Ketut Adnyani	Implementasi Kebijakan e-pajak dalam Rangka Meningkatkan Kepatuhan Wajib Pajak Hotel dan Restoran di Kabupaten Badung.	Jurnal Widya Publika. Vol. 10, No. 1 June 2022 https://ojs.unr.ac.id	The use of technology and information that continues to develop will have a very positive impact on achieving tax revenue targets, by increasing taxpayer compliance.
7	Ni Made Sri Meliandari Rachamad Utomo	Tinjauan Faktor Penyebab Rendahnya Kepatuhan Pajak Penghasilan UMKM Kuliner Khas Bali di Kabupaten Badung	Indonesian Tax Journal Vol.6, No.25, (2022), pp.512-528 https://jurnal.pknstan.ac.id	Taxpayer compliance is influenced by two factors, namely internal factors and external factors.
8	Hamilah Fricilia	Faktor-faktor yang mempengaruhi kepatuhan wajib pajak orang pribadi	Journal of Accounting and Auditing Research Vol 10 Issue 1 (March 2023, 49-60)	Education at various levels is a factor that can influence taxpayer tax compliance.
9	Nur Ghailina As'ari	Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Pelayanan, Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi	Dewantara Economic and Business Journal Vol. 1 No. 6 June 2018	Understanding tax regulations has a significant positive effect on individual taxpayer compliance,
10	Fahmi Lesmana Hadi, Putra Ivana Sofia Angi Muhammad Rafael Shauqi Aulia	Analisis Faktor Penyebab Ketidakpatuhan Wajib Pajak Masyarakat di Indonesia dalam membayar Pajak	Tirtayasa Accounting Research Journal p-ISSN: 2548 7078e-ISSN: 2656-4726Vol. 07 No. 1 April 2022 https://jurnal.untirta.ac.id	Effective control of taxpayers over tax laws and regulations will increase compliance with tax obligations.
11	Astrid Calista Saraswati Sejahtera, Nouval Dwi Bhara Daksa, Dean Power Saragih, Nanjelina Adinda Fazya, Dimas Herdian Nugrahimsyah	Peran dan Upaya Pemerintah terhadap Kepatuhan Wajib Pajak	Journal of Economics, Accounting and Management Vol.3, No.3 July 2024 e-ISSN: 2962-0813; p-ISSN: 2964-5328, Pages 102-106 DOI: https://doi.org/10.30640/inisiatif.v3i3.2582	Taxpayer compliance increases when they believe the government is responsible for using tax money wisely.
12	Arabella Oentari Fuadi, Yenni Mangoting 2013	Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak terhadap Kepatuhan Wajib Pajak UMKM	Journal article // Petra Christian University Tax and Accounting Review	Taxpayer compliance can be influenced by two types of factors, namely internal factors and external factors.
13	Nur Farida Liyana	Menakar Masalah dan Tantangan Administrasi Pajak : Kepatuhan Pajak di Era Self-Assessment System	Journal of Taxation and State Finance, Vol. 1, No. 1 (2019), pp. 84-90 https://jurnal.pknstan.ac.id	The aspect of fairness is very important in order to increase tax compliance.
14	Windy Noviana	Strategi Meningkatkan Kepatuhan Wajib Pajak Badan dan Orang Pribadi	Journal of Management and Business ISSN: 1829-8486 (print) Volume 15, No. 4, October 2018 http://journal.undiknas.ac.id/index.php/magister-manajemen/	In order to increase taxpayer compliance, namely by reducing tax rates, providing excellent service, imposing fair tax sanctions on all taxpayers.
15	Dona Fitria	Pengaruh Kesadaran Wajib Pajak, Pengetahuan dan Pemahaman Perpajakan terhadap Kepatuhan Wajib Pajak	Journal of Applied Business and Economics Vol. 4 No. 1 (Sept 2017) 30-44 DOI: http://dx.doi.org/10.30998/jabe.v4i1.1905	Indonesia's low tax ratio can be caused by several factors, but the most suspected influence is the taxpayer compliance factor (related to awareness of paying taxes).

2. Taxpayer Legal Compliance as the Main Determinant

Previous research consistently confirms that taxpayer legal compliance is a determining factor in optimizing tax revenue (Mulyani, 2018). This compliance includes formal compliance—such as timely tax return filing and payment—as well as material compliance related to honesty in calculating and reporting taxes owed (Setiawan & Kurniawan, 2019).

Low levels of taxpayer legal compliance significantly impact state revenues and diminish public trust in the tax system. This is reinforced by Mustikasari's (2019) findings, which confirm that strong legal certainty increases corporate taxpayers' sense of security and confidence in fulfilling their tax obligations.

3. Factors Determining Taxpayer Legal Compliance

Literature mapping results indicate that taxpayer legal compliance is determined not only by sanctions and tax rates, but also by psychological, sociological, and institutional variables (Syahdan & Haryanto, 2022). Public trust in tax authorities plays a crucial role in reducing uncertainty and increasing compliance (Damayanti et al, 2018).

Furthermore, government transparency in managing the state budget and the disclosure of fiscal information have been shown to increase taxpayer trust and compliance (Susanti & Triyuwono, 2022). Research by Astrid Calista Saraswati Sejahtera et al. (2024) also supports the importance of budget oversight and responsible state budget management as factors influencing compliance.

In addition, other factors such as education level (Fricilia, 2023), quality of tax services (Wardina et al, 2023), fairness of law enforcement officers (Liyana, 2019), and the use of information technology and electronic systems (Adnyani, 2022) also support increased legal compliance of taxpayers in Indonesia.

4. Implications for Law Enforcement and Technology Utilization

The discussion also confirmed that digitalization policies for the tax system, such as the implementation of e-filing, online billing, and e-SPT, have made a positive contribution to facilitating taxpayers' compliance with their obligations (Directorate General of Taxes). At the local government level, an online transaction monitoring system for restaurant, hotel, and entertainment taxes helps reduce the potential for transaction manipulation and leakage of local tax revenue.

Efforts to strengthen law enforcement through firm and fair sanctions have also proven effective in providing a deterrent effect and increasing compliance (Setiawan et al., 2019). Integrating law enforcement with a socio-psychological approach, as suggested by Damayanti et al. (2018), is a crucial strategy for building a fair, transparent, and sustainable tax system.

Conclusion

Based on the study's and analysis, it can be inferred that taxation serves highly strategic function as the principal source of state revenue, essential for achieving the national objectives articulated in Article 23A of the 1945 Constitution of the Republic of Indonesia. Taxes not only function as a fiscal instrument, but also as an instrument of development and social justice equality through financing various government programs in the fields of education, health, infrastructure, and social protection. The success of these tax functions is highly dependent on the level of legal compliance of taxpayers. Taxpayer legal compliance is a determining factor in achieving state revenue targets, both at the central and regional levels. This level of compliance includes formal compliance in reporting SPT and timely payments, as well as material compliance which includes honesty and accuracy in calculating taxes owed in compliance with legislative and regulatory requirement.

Various factors influence the level of taxpayer legal compliance, including good legal certainty, fairness in the application of sanctions, quality of tax services, education level, understanding of tax regulations, and public trust in the management and oversight of the State Budget (APBN). Furthermore, developments in information technology through the digitization within the framework of the tax administration system contribute to increased compliance and the effectiveness of tax law enforcement. Previous research also shows that government transparency and accountability in tax management, as well as fair and firm law enforcement without discrimination, are essential prerequisites for building public trust. Therefore, the synergy between law enforcement, modern and transparent tax services, and a social psychology approach is a strategy that needs to be continuously strengthened to realize a fair and sustainable tax system that can support the optimization of state revenues.

Implementing future research on scoping review techniques to examine tax awareness, taxpayer compliance, and the quality of tax services will broaden the scope of studies examining the influence of trust in government and tax rates. Furthermore, improving the source index of articles using DOAJ and Sinta criteria will improve the quality of articles.

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