



THE URGENCY OF FORMING A SPECIAL LAW FOR TAX CONSULTANTS AS A SUPPORTING PROFESSION FOR THE INDONESIAN FINANCIAL SECTOR

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Abstract

Tax consultants as supporting professionals in the financial sector play a strategic role in Indonesia's taxation system, yet face fundamental legal uncertainty. This research analyzes the legal status of tax consultants in Indonesia's taxation system and formulates a comprehensive legal protection concept for the profession. The research method employs a normative juridical approach with regulatory analysis and literature study. The findings reveal that the legal status of tax consultants experiences a paradox where the profession obtains formal recognition through the General Tax Law and Ministerial Regulations but faces serious legal vulnerabilities in practice. Tax consultants are trapped in a dual status as independent professionals and taxpayer representatives without adequate legal protection, unlike advocates and public accountants who already have legislative umbrella laws. Dependence on ministerial-level regulations creates legal uncertainty exacerbated by professional organization fragmentation and criminalization threats. The comprehensive legal protection concept requires systemic transformation through establishing specific legislation that integrates preventive and repressive dimensions. Concrete mechanisms include legal immunity based on good faith, consolidation of unified professional organizations, and establishment of independent ethics councils. Harmonization with international practices will enhance professional credibility and support tax revenue optimization through a professional taxation ecosystem.

Keywords : *legal protection, tax consultant, taxation system*

1. INTRODUCTION

Indonesia, as a developing country, must be able to formulate and implement development for the welfare of the people. Taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the law, without receiving direct compensation and are used for state purposes for the greatest prosperity of the people. Taxes are legally enforceable mandatory payments from citizens to the state, made by taxpayers to finance general government expenditures without expecting direct compensation. Taxes play a crucial role in the Indonesian economy as they are the primary source of revenue for the State Budget (APBN). As a result, taxpayers often engage in tax evasion to reduce their debt. Tax evasion is an unlawful act in which a taxpayer falsifies documents or provides incomplete and inaccurate information to reduce their tax obligations.

Taxes are the backbone of the national economy, serving as the primary source of revenue to finance government administration and national development. Under Article 23A of the 1945 Constitution, taxes and other compulsory levies for state purposes must be regulated by law,



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providing a strong constitutional foundation for Indonesia's tax system. Tax revenue realization as of October 2024 reached IDR 1,517.53 trillion, or 76.3% of the target, demonstrating the tax sector's significant contribution to state finances. Achieving optimal tax revenue targets requires support from various parties, including professionals who assist in the implementation of tax obligations. The ever-evolving complexity of tax regulations necessitates the presence of professionals capable of assisting taxpayers in understanding and fulfilling their obligations. This strategic role makes the tax consultant profession a crucial element in the national tax ecosystem.

The transformation of Indonesia's tax system began in the 1980s with the issuance of three fundamental laws: Law No. 6 of 1983 concerning General Provisions and Procedures for Taxation, Law No. 7 of 1983 concerning Income Tax, and Law No. 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. These three regulations marked a new era in national taxation, introducing fundamental changes to align with the social and economic dynamics of society. Over the course of more than three decades, the implementation of these tax laws has undergone various adjustments to respond to changing times. Continuous adaptation to changing socioeconomic conditions has become a key characteristic of the evolution of Indonesian tax law.

State fiscal policy is inseparable from the dynamics of social change and economic development. Tax policy is oriented toward creating public welfare by optimizing state revenue allocated for development and public services, while also serving as an instrument for equitable wealth distribution. This objective is manifested in the diversification of tariff policies, the determination of taxable objects and their exemptions, and various other fiscal policy instruments. The complexity of economic activity demands a tax policy that accommodates the diversity of business sectors, with specific calculation, payment, and reporting patterns tailored to their respective characteristics. Differences in tax treatment between banking, mining, agriculture, and other industrial sectors reflect the need for approaches tailored to the varying nature of businesses. Even within the same sector, such as mining, there are variations in tax treatment based on the type of commodity being traded, demonstrating a high degree of specialization in Indonesian fiscal policy.

A tax consultant is a financial sector support profession that provides tax consulting services to taxpayers in exercising their rights and fulfilling their tax obligations in accordance with laws and regulations. This profession has a dual function: assisting taxpayers on the one hand and supporting the achievement of state revenue targets on the other. Tax consultants act as a communication bridge between taxpayers and tax authorities, providing a correct understanding of tax regulations. Professional services provided by tax consultants include tax consultations,



managing tax rights and obligations, as well as assistance in tax audits and dispute resolution. The presence of tax consultants has been proven to reduce tax conflicts and increase taxpayer compliance. This profession's significant contribution to the Indonesian tax system requires adequate legal recognition and protection.

The Indonesian tax system adheres to the principle of *self-assessment*, which empowers taxpayers to calculate, pay, and report their own taxes. Implementing this system requires a thorough understanding of complex and frequently changing tax regulations. Taxpayers, both individuals and corporations, often face difficulties in understanding applicable tax provisions. The assistance of a tax consultant is a practical solution to address this complexity. The role of a tax consultant in the *self-assessment system* is strategic because it can increase compliance levels and reduce the risk of tax violations. The effectiveness of the national tax system depends heavily on the quality of professional support provided to taxpayers.

Current laws and regulations governing tax consultants are limited to the Minister of Finance Regulation and the Director General of Taxes Regulation. Minister of Finance Regulation No. 175/PMK.01/2022 concerning Tax Consultants is the primary regulation governing the requirements, licensing, and obligations of tax consultants. Reliance on ministerial-level regulations creates legal uncertainty and vulnerability to policy changes. Constitutional Court Decision No. 63/PUU/XV/2017 has emphasized that substantive regulations cannot be entirely delegated to the Minister of Finance. This situation creates a regulatory *gap* that has the potential to harm the interests of the tax consultant profession. Similar professions, such as advocates and public accountants, already have a legal umbrella at the statute level, providing stronger legal certainty and protection.

In carrying out their duties, tax consultants can act as the taxpayer's attorney based on the provisions of Article 43 of the KUP Law, which states:

"The provisions as referred to in Article 38 and Article 39 also apply to representatives, proxies or employees of the Taxpayer."

Explanation of Article 43 *"Criminal provisions in the field of taxation are not only directed at the Taxpayer, but also at other parties appointed as representatives, attorneys or employees of the Taxpayer who are given the delegation of responsibility or joint responsibility for the implementation of the Taxpayer's tax obligations entrusted and authorized to him."*

This position as an attorney places tax consultants at the same legal risk as taxpayers, including the threat of criminal sanctions as stipulated in Articles 39 and 39A of the Tax Law. Provisions regarding participation in, ordering, encouraging, or assisting in the commission of tax crimes can ensnare tax consultants in carrying out their professional duties. Unlike similar professions, tax



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consultants do not yet have explicit legal protections that protect them from criminal or civil prosecution when carrying out their duties in good faith. This legal vulnerability can hamper the professionalism and independence of tax consultants in providing services. This state of legal uncertainty has the potential to reduce the quality of professional services provided to taxpayers.

International practice shows that the tax consultant profession in various countries is regulated by statutory regulations. Japan regulates the tax consultant profession through the Certified Public Tax Accountant Act (Zeirishi Act) of 1951, while Australia has the Tax Agent Service Act of 2009. Statutory regulations provide strong legitimacy to the tax consultant profession and guarantee adequate legal protection. Other supporting professions in the financial sector in Indonesia, such as public accountants, are regulated by Law Number 5 of 2011, which provides legal protection as long as they provide services in accordance with professional standards. Advocates also have similar protection through Law Number 18 of 2003, which protects them from lawsuits for carrying out their professional duties in good faith. This regulatory gap demonstrates the need for harmonization of regulations for supporting professions in the financial sector in Indonesia.

The existence of four tax consultant organizations registered with the Directorate General of Taxes (IKPI), AKP2I, PERKOPPI, and P3KPI) demonstrates the dynamic development of this profession. Various professional organizations have the potential to hinder the consolidation and improvement of the overall quality of the tax consultant profession. Legislation can provide clarity regarding the structure of professional organizations and effective oversight mechanisms. Competency standardization, codes of ethics, and a continuous development system require a strong legal foundation for consistent implementation. The consolidation of professional organizations through legislative regulation can strengthen the bargaining position and enhance the credibility of tax consultants in the public eye. Strengthening the institutional structure of the tax consultant profession will also positively impact the quality of services and its contribution to the national tax system.

Based on the value of justice expressed by John Rawls, a strong philosophical foundation for understanding the urgency of legal protection for tax consultants as a profession supporting the financial sector. Rawls's greatest *equal principle* emphasizes that everyone should have the same right to the broadest basic freedoms, including the freedom to practice their profession without discrimination. The inequality of legal protection between tax consultants and other financial support professions such as public accountants and advocates reflects a violation of this principle of equal rights. According to Soerjono Soekanto, this argument is the same as emphasizing that legal protection is a fundamental right that must be granted to every legal subject in the form of adequate



legal instruments. The application of these two theories in the context of tax consultants shows that the formation of special laws is not only a practical necessity but also an imperative of justice and fundamental legal protection.

The urgency of a specific law for tax consultants is crucial to provide comprehensive legal protection for this financial sector support profession. Identifying the legal status of tax consultants within the Indonesian tax system will reveal the vulnerabilities and protection gaps experienced by this profession. A comprehensive legal protection concept needs to be formulated, taking into account the unique characteristics of the tax consultant profession, which operates within a complex and dynamic tax ecosystem. An in-depth analysis of these two aspects will provide a clear blueprint for the form and mechanism of legal protection required by tax consultants. The findings of this study are expected to serve as an academic and practical reference in the process of formulating regulations that provide legal certainty and optimal protection for the tax consultant profession. The theoretical and practical contributions of this research will enrich the body of tax law scholarship and provide concrete solutions to the legal protection issues facing financial sector support professions in Indonesia.

2. LITERATURE REVIEW

2.1. Theory of Justice

John Rawls's theory of justice is one of the most significant contributions to modern legal philosophy, emphasizing the importance of equality and fairness in the distribution of rights and obligations. Rawls developed the concept of distributive justice based on two fundamental principles: the principle of equal liberty and the principle of just difference. This principle, known as the greatest equal principle, asserts that every individual has the right to the broadest basic freedoms, equal to the same freedoms for all. These basic freedoms include the right to develop oneself, obtain an education, utilize science and technology, and pursue a profession in accordance with one's competence. The main principle justice according to Rawls defines the basic structure of society as encompassing social, political, legal, and economic institutions, as these institutions fundamentally influence individuals' life prospects. Therefore, the primary problem of justice is formulating and justifying a set of principles that must be met by a just society's basic structure, namely, how to fairly distribute income throughout society.

Not only that, Rawls theory regulates social and economic inequality through two sub-principles, namely the difference principle and the principle of fair equality of opportunity. This principle of objective difference recognizes that differences in society are acceptable as long as they provide the greatest benefit to disadvantaged groups and ensure that all positions and offices are open to everyone with equal conditions and opportunities. These two principles cannot



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be separated from each other and must be applied comprehensively to realize true justice. Rawls emphasized that the principle of justice must be based on the principle of rights, not solely on the principle of benefits, thus giving rise to *fair* procedures and protecting individual rights that should not be violated.

The next principle in Rawls's theory regulates social and economic inequality through two sub-principles, namely the difference principle and the principle of fair equality of opportunity. This principle of objective difference recognizes that differences in society are acceptable as long as they provide the greatest benefit to disadvantaged groups and ensure that all positions and offices are open to everyone with equal conditions and opportunities. These two principles are inseparable and must be applied comprehensively to realize true justice. Rawls emphasizes that the principle of justice must be based on the principle of rights, not merely on the principle of benefits, thus giving rise to fair procedures and protecting individual rights that must not be violated.

The basic structure of society is the primary focus of Rawls's application of the principle of justice, encompassing social, political, legal, and economic institutions. These institutions fundamentally influence individuals' life prospects, so the primary problem of justice lies in formulating and justifying the principles that a just society's basic structure must fulfill. Rawls argues that law has a vital function in protecting individuals' interests by allocating measurable authority to act on their behalf. This allocation of authority is referred to as rights, specific powers granted by law to individuals to protect their interests. An interest becomes the target of rights not only because it is protected by law but also because it is recognized by society and the state.

The relevance of Rawls's theory of justice to this analysis lies in the inequality of legal protection experienced by tax consultants compared to other supporting professions in the financial sector. The greatest equal principle provides theoretical justification that tax consultants, as a profession that makes a significant contribution to the national tax system, are entitled to legal protection equal to that of advocates and public accountants. The application of the different principle in this context demonstrates that providing special legal protection for tax consultants will benefit not only the profession but also the wider community by improving the quality of tax services and optimizing state revenues. Rawls's theory also strengthens the argument that the formation of a special law for tax consultants is an implementation of the principle of justice that recognizes the right of every citizen to receive adequate legal protection in carrying out their profession.



2.2. Legal Protection Theory

The theory of legal protection developed by Soerjono Soekanto provides a comprehensive conceptual framework for understanding the essence and mechanisms of protection afforded to legal subjects through available legal instruments. Soekanto defines legal protection as a form of protection afforded to legal subjects through legal instruments that serve as safeguards and protectors. This conceptualization emphasizes that legal protection is not merely a normative abstraction, but rather a concrete manifestation of the legal system that functions to protect the rights and interests of individuals or groups. This theory recognizes that every legal subject has a fundamental right to receive protection from the state through adequate legal instruments. This protective dimension of law is one of the essential functions of the state in ensuring social order and justice.

Soekanto identified five determinant factors that influence the effectiveness of law enforcement and legal protection in society, including:

- a. The substance of the law, namely written regulations that apply generally and are made by legitimate authorities, which form the normative foundation for legal protection.
- b. Law enforcement officers, namely parties who are directly or indirectly involved in the implementation and enforcement of the law.
- c. Supporting facilities and means for law enforcement, including competent human resources and adequate technical instruments.
- d. Society is the environment where law is enforced and implemented, where public acceptance of the law is the key to effective implementation.
- e. Culture is the result of works, creations and feelings based on human will in social interactions that influence legal perceptions and practices.

The dynamic interaction between these five factors determines the quality and effectiveness of legal protection provided to legal subjects. Soekanto emphasized that weaknesses in one factor can disrupt the entire legal protection system, thus a holistic approach is a prerequisite for creating optimal legal protection. This theory also recognizes that legal protection is not static but rather dynamic, following societal developments and the needs of protected legal subjects. The adaptability of the legal protection system to social, economic, and political changes is an indicator of the maturity and responsiveness of a country's legal system. Soekanto also emphasized that the legitimacy of legal protection depends not only on formal-procedural aspects, but also on substantial-material aspects that reflect the values of justice and legal certainty.

The five factors identified by Soekanto provide an analytical basis for assessing the legal protection needs of tax consultants and identifying legal gaps that need to be addressed through the creation of specific legislation. The substance of the law is relevant in analyzing the need for



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statutory regulations that can provide legal certainty for tax consultants, replacing reliance on ministerial-level regulations that are vulnerable to policy changes. Law enforcement, supporting facilities, society, and culture provide a multidimensional perspective for formulating a legal protection concept that is not only normatively adequate but also effective in its implementation. Soekanto's theory also strengthens the argument that legal protection for tax consultants is a systemic need that requires a comprehensive approach through the creation of legislation that accommodates all aspects of the profession and its contribution to the national tax system.

2.3. Previous Research

A 2025 study by Fadila and Reihana, in her thesis entitled "Analysis of the Role and Quality of Tax Consultants on Taxpayer Compliance at the Ratna Tio Tax Consultant Office," examined the influence of the role and quality of tax consultants on taxpayer compliance at the Ratna Tio Tax Consultant Office. This quantitative, cross-sectional study involved 100 respondents, consisting of 80 individual taxpayers and 20 business entities. The results showed that the role of tax consultants significantly influenced taxpayer compliance, while the quality of tax consultants did not show a significant influence. This study emphasized the operational aspects and effectiveness of tax consultant services within the context of the client-consultant relationship. The study focused on the practical dimensions of tax consultant services without exploring the legal protections required by the profession. Furthermore, a 2021 study by Indra Irawan, in his thesis entitled "Legal Implications of Unlawful Acts by Tax Attorneys in Handling Tax Disputes in the Tax Court," also emphasized the absence of specific regulations regarding the scope, function, authority, and sanctions for tax consultants in the legislation. This study recommends the ratification of the Tax Consultant Bill to provide legal certainty and protection for taxpayers. This study focuses more on the sanctions and legal liability of tax consultants without comprehensively discussing the need for legal protection for the tax consultant profession itself.

This study provides an update by comprehensively analyzing the urgency of establishing special legislation that provides legal protection for tax consultants as a supporting profession in the financial sector. Unlike previous research that focused on the effectiveness of services or sanctions for tax consultants, this study examines the legal status of tax consultants within the tax system and formulates a comprehensive concept of legal protection. The normative juridical approach used allows for an in-depth analysis of the regulatory framework necessary to provide legal certainty and protection for the tax consultant profession. This research contributes to filling the academic gap by providing a new perspective on the importance of legal protection as a foundation for developing a qualified and professional tax consultant profession.



3. Research methods

This study uses a normative legal research method known as doctrinal research, focusing on the analysis of legal concepts and principles contained in laws and regulations and the norms that serve as references in regulating community behavior. The normative approach in this study emphasizes the interpretation and examination of laws and regulations (*law in books*) that serve as normative guidelines in determining socially acceptable standards of behavior. The characteristics of this doctrinal research allow for in-depth analysis of the theoretical aspects of law, where the substance of the law is understood through the written regulatory framework and applicable normative rules. This normative research also facilitates a comprehensive understanding of the philosophical and conceptual dimensions of the legal system that regulates the tax consulting profession as part of the national tax ecosystem.

The implementation of this research methodology employs two main approaches: the statutory approach *and* the conceptual approach. The statutory approach, as proposed by Peter Mahmud, is a research strategy that utilizes legislation and regulations to gain a comprehensive understanding of relevant legal aspects and provide solutions to the legal problems being studied. This method emphasizes systematic analysis and in-depth interpretation of laws and implementing regulations related to the tax consulting profession, with the aim of obtaining a holistic picture of the existing regulatory framework. The statutory approach in this research allows for the identification of regulatory gaps and an analysis of the need for more comprehensive legal arrangements for the tax consulting profession.

The data collection technique in this study uses library research *by* utilizing primary, secondary, and tertiary legal materials relevant to the research topic. Primary legal materials include laws and regulations governing aspects of taxation and supporting professions in the financial sector, including the KUP Law, the Law on Advocates, and implementing regulations related to tax consultants. Secondary legal materials include academic literature, scientific journals, previous research results, and scientific works discussing the theoretical and practical aspects of the tax consultant profession. Data analysis was conducted qualitatively using descriptive-analytical techniques to interpret and synthesize various legal sources to answer the research problems and formulate a comprehensive concept of legal protection for the tax consultant profession.



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4. RESULTS AND DISCUSSION

4.1. Legal Status of Tax Consultants in the Indonesian Taxation System

The legal status of tax consultants in the Indonesian tax system is legitimized by the fundamental provisions of the General Provisions and Tax Procedures Law (UU KUP), the national taxation regulatory framework. A tax consultant is someone who provides tax services to taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with statutory regulations. This legal recognition begins at the legislative level, which implicitly recognizes the tax consultant profession in the context of taxpayer power of attorney. The existence of tax consultants as a supporting profession in the financial sector has become a legal reality inseparable from the dynamics of the Indonesian tax system. The evolution of tax consultant regulations reflects the growing complexity of the tax system, which requires professional support to optimize state revenues. The defined legal position of tax consultants within the tax regulatory hierarchy provides the foundation for this profession's existence as an integral element in national economic development.

The basic provisions regarding tax consultants in the KUP Law can be found in three fundamental provisions that provide explicit recognition to this profession. Article 32 paragraph (3) of the KUP Law provides a legal basis for taxpayers to appoint a power of attorney to exercise their rights and fulfill their tax obligations, implicitly recognizing the role of tax consultants as attorneys who understand tax matters. This provision states that taxpayers can appoint an attorney with a special power of attorney to exercise their rights and fulfill their obligations in accordance with the provisions of tax laws and regulations. Tax consultants in this context gain legitimacy as parties who have the competence to represent taxpayers in tax matters. Meanwhile, Article 35 of the KUP Law explicitly states that tax consultants are parties who are obliged to provide information or evidence related to taxpayers who are undergoing audits, collection, or investigations of tax crimes. This provision places tax consultants in a legal position that is equal to other supporting professions in the tax system with clear obligations of transparency and accountability.

The comprehensive legal liability of tax consultants as taxpayers proxies in the context of criminal tax sanctions is explained in Article 43 of the KUP Law. This provision states that the criminal provisions referred to in Articles 38 and 39 also apply to representatives, proxies, or employees of taxpayers. Tax consultants acting as taxpayers' proxies bear the same legal risks as taxpayers, including the threat of criminal sanctions if involved in tax crimes. The explanation of Article 43 of the KUP Law makes it clear that the criminal tax provisions are not only aimed at taxpayers but also at other parties appointed as representatives, proxies, or employees of taxpayers who are delegated responsibility. Tax consultants in this position bear joint and several



responsibilities for the implementation of the taxpayer's tax obligations entrusted to them. This provision creates equivalence of legal liability between tax consultants and taxpayers in the event of tax violations, thus positioning tax consultants as legal subjects with significant risks and responsibilities.

The operational regulation of the tax consultant profession has evolved through a series of Minister of Finance Regulations that provide an implementing framework for the basic provisions in the Tax Law. Minister of Finance Regulation Number 111/PMK.03/2014 concerning Tax Consultants is the first comprehensive regulation that details the requirements, rights, obligations, and sanctions for tax consultants. Article 1 number 1 of the Minister of Finance defines a tax consultant as a person who provides tax consulting services to taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with tax laws and regulations. This definition provides clarity regarding the scope of the tax consultant profession, which includes aspects of consulting, implementing rights, and fulfilling tax obligations. This Minister of Finance also regulates the licensing system through the Tax Consultant Practice Permit issued by the Director General of Taxes as a form of supervision and development of the profession. This regulatory structure creates an organized system with certification, licensing, and supervision mechanisms that ensure the quality of tax consultant services.

Fundamental changes in tax consultant regulations occurred through Minister of Finance Regulation Number 175/PMK.01/2022, which amended Minister of Finance Regulation Number 111/PMK.03/2014 by transferring the authority for guidance and supervision from the Directorate General of Taxes to the Secretariat General of the Ministry of Finance. Article 1 number 2 of the amended PMK.01/2022 states that a Practice Permit is a Tax Consultant Practice Permit issued by the Secretary General of the Ministry of Finance or a designated official. This change reflects an effort to increase the professionalism and independence of financial professional development within the Ministry of Finance, in accordance with the considerations in letter a of the PMK. This transfer of authority also integrates tax consultants into a more comprehensive financial professional development structure. Article 1 number 8 of PMK.01/2022 was also amended to introduce the concept of a Registered Certificate as a certificate issued by the Secretary General of the Ministry of Finance for registered Tax Consultant Associations. This regulatory change demonstrates the evolution of the tax consultant regulatory system towards a more professional and integrated structure within the national financial professional ecosystem.

Therefore, the tax consultant licensing and certification system based on PMK Number 175/PMK.01/2022 demonstrates a legally recognized hierarchy of competencies through different levels of Practice Permits. Tax consultants can obtain Practice Permits at levels tailored to their level of competency and experience. The Practice Permit Card, as defined in Article 1 number 3,



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serves as a personal identification card or identity card as a tax consultant to provide tax consulting services. The certification system through the Tax Consultant Certificate administered by the Tax Consultant Certification Organizing Committee legitimizes professional competence. This mechanism creates a standardization of qualifications that ensures that only individuals who meet certain competency standards can practice as tax consultants. This licensing and certification system also provides protection to the public who use the services by ensuring that tax consultants have sufficient competence to provide quality tax services.

The institutional aspects of the tax consultant profession are also regulated through the recognition of the Tax Consultants Association as a national professional organization based on Article 1 number 7 of PMK Number 175/PMK.01/2022. Tax consultant associations play a strategic role in professional development, member development, and establishing professional ethical standards. The tax consultant association registration system through a Registered Certificate provides official recognition to professional organizations that meet the established requirements. The existence of a legally recognized tax consultant association creates an institutional structure that can support the continuous development of the profession. The fragmentation of the tax consultant professional organization, which currently consists of several associations, demonstrates the dynamic development of the profession, which requires consolidation to improve the effectiveness of development. The legal status of the tax consultant association as a registered professional organization provides legitimacy to play an active role in the development of professional standards, codes of ethics, and continuing education programs that support the improvement of the quality of tax consultant services.

The limited regulation of tax consultants, which is limited to the Minister of Finance Regulation, creates significant legal vulnerabilities for this profession in the context of policy changes and legal uncertainty. Constitutional Court Decision No. 63/PUU/XV/2017 has emphasized that substantive regulations cannot be entirely delegated to the Minister of Finance but must be regulated at the statutory level. Reliance on ministerial-level regulations poses the risk of policy changes that could impact the stability of the tax consultant profession. This situation differs from other financial sector support professions, such as advocates and public accountants, which have legal umbrellas at the statutory level. The legal status of tax consultants, which remains dependent on ministerial-level regulations, reflects *a gap* in legal protection that requires strengthening through the establishment of specific legislation. The need for stronger legal certainty is urgent given the strategic contribution of tax consultants to the national tax system and the continued increase in state revenues.



The legal status of tax consultants in the Indonesian tax system demonstrates a problematic duality between their status as an independent profession and their function as taxpayers' attorneys. Tax consultants are formally recognized as an independent profession through a certification, licensing, and guidance system regulated in the Minister of Finance Regulation (PMK), but functionally function as taxpayers' attorneys based on the provisions of Article 32 paragraph (3) of the KUP Law. This duality creates an ambiguous legal status that has implications for the accountability and legal protection of the tax consultant profession. The tax consultant profession has unique characteristics that distinguish it from attorneys' professions in general because it has competency standards, a code of ethics, and a structured guidance system. Tax consultants do not simply act as attorneys who receive delegations of authority from taxpayers, but as a profession that has independence and professional responsibility in providing tax services. This ambiguity in legal status requires clarification through comprehensive regulations to ensure that tax consultants are recognized as an independent profession with adequate legal protection without eliminating their function as attorneys in certain contexts.

Therefore, it can be said that the legal status of tax consultants in the Indonesian tax system presents a contradictory situation. This profession enjoys formal recognition but faces significant legal vulnerabilities in its operational practices. Formal recognition through ministerial-level regulations provides legitimacy for the tax consultant profession to operate within the tax system, but the lack of explicit legal protection creates a high risk of criminalization. Tax consultants can be subject to criminal sanctions. This situation creates obstacles to the development of a qualified and independent tax consultant profession, as practitioners face legal risks disproportionate to the protections received. The unequal legal status of tax consultants compared to similar professions also has the potential to hinder the profession's optimal contribution to the national tax system and the achievement of sustainable state revenue targets.

4.2. Comprehensive Legal Protection Concept for Tax Consultants

The disparity in legal protection between tax consultants and similar financial sector support professions demonstrates a fundamental imbalance in legal status within the Indonesian professional ecosystem. For example, the legal profession enjoys explicit legal protection under Article 16 of Law Number 18 of 2003, which states that advocates cannot be sued, either civilly or criminally, for carrying out their professional duties in good faith for the defense of clients in court. Similar protection is afforded to public accountants under Law Number 5 of 2011, which provides legal protection as long as they provide services in accordance with the Professional Standards for Public Accountants. Both professions have a strong legal basis and clear protection when carrying out their professional duties in good faith and in accordance with applicable professional standards.



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In this context, tax consultants experience legal discrimination because they lack equivalent explicit protection despite facing the same or even higher legal risks. This inequality reflects the inconsistency in the provision of legal protection for financial sector support professions that operate within an interconnected system and make a strategic contribution to the national economy.

Tax consultants in the Indonesian tax system face a very high risk of criminalization without adequate legal protection in carrying out their professional duties. The tax consultant profession not only provides tax consultations and calculates the amount of tax payable, but also assists taxpayers in preparing bookkeeping or financial reports, issuing tax invoices, and submitting periodic and annual tax returns. This broad scope of services places tax consultants vulnerable to criminal sanctions through provisions such as Article 43 of the KUP Law, which regulates participation in, ordering, encouraging, or assisting in the commission of tax crimes. This vulnerability increases in complex tax practices, where tax consultants may be asked by clients to issue tax invoices that are later indicated as not based on actual transactions without the tax consultant's knowledge. Although criminal law recognizes the element of *mens rea* as one of the elements of proof of a criminal act, this does not automatically protect tax consultants from the snares of criminal participation. This situation creates fundamental legal uncertainty for the tax consultant profession in carrying out its duties in good faith.

The structural weaknesses in the current legal status of tax consultants are evident in the real threats this profession faces in its daily operations. According to Misbakhun, a member of Commission XI of the Indonesian House of Representatives (DPR RI), without explicit legal protection in the regulations, tax consultants will be vulnerable to threats in carrying out their professional duties, such as the threat of searches of tax consultant offices by certain Directorate General of Taxes officials. This intimidation practice demonstrates that tax consultants lack adequate protection from abuse of authority by tax officials. This gap in legal protection is also evident in the existence of four different tax consultant professional organizations: IKPI, AKP2I, PERKOPPI, and P3KPI, indicating a lack of strong institutional consolidation. The vulnerability of the tax consultant profession is also reflected in the absence of an independent and effective oversight mechanism that can protect tax consultants from arbitrary actions by tax authorities. This condition creates a work environment that is not conducive to the development of a qualified and independent tax consultant profession.

Analysis based on John Rawls's theory of justice shows that the unequal legal protection experienced by tax consultants violates the principle of fundamental equality in the Indonesian legal system. Rawls's principle asserts that every individual has the right to the broadest basic freedoms, including the freedom to practice their profession without unfounded legal



discrimination. The unequal protection between tax consultants and other financial sector support professions reflects a violation of the principle of equal rights, which is the spirit of freedom of contract and active participation in national development. Rawls's theory also justifies the provision of special legal protection for tax consultants, which will benefit not only the profession but also the wider community by improving the quality of tax services and optimizing state revenues. The application of Rawls's theory of justice in this context demonstrates that the creation of a special law for tax consultants is an implementation of the principle of justice, which recognizes the right of every citizen to receive adequate legal protection in carrying out their profession. According to Rawls, the basic structure of a just society requires legal institutions to allocate measured power to protect the interests of every legal subject, including tax consultants as a supporting profession in the financial sector.

The regulatory framework is designed to provide preventative protection to the public with the aim of preventing or minimizing potential harm to the public interest that may arise while practitioners carry out their profession and interact with the public using their services. In general, regulations are intended to provide reasonable assurance that the public will receive professional services of a certain quality, regardless of the professional member providing them, including:

- a. Regulations related to the operational aspects of tax consultant businesses cover various institutional dimensions such as establishing practice bodies in the form of tax consultant offices, regulating the structure and form of business entities, licensing systems for the operation of tax consultant offices, as well as provisions regarding the establishment and management of professional tax consultant offices.
- b. Regulations for the development and supervision aspects of tax consultants and tax consultant offices include the establishment of clear rights and obligations for practitioners and their institutions, the formulation of prohibitions that must be complied with, disciplinary sanction mechanisms for violations committed by tax consultants and tax consultant offices, as well as collaboration arrangements with foreign tax consultants, foreign tax consultant offices, and other professional organizations.

Soerjono Soekanto's legal protection theory provides an analytical framework for identifying systemic weaknesses in the current legal protection of tax consultants. The substance of the law demonstrates a fundamental weakness, as tax consultants are regulated solely through a Minister of Finance Regulation, which is susceptible to policy changes and does not provide adequate legal certainty. The law enforcement apparatus factor demonstrates a potential conflict of interest, where the Directorate General of Taxes, as the tax authority, simultaneously supervises the tax consultant profession, resulting in a lack of adequate *checks and balances*. Tax consultants can be charged with participating in various scenarios, such as assisting in issuing tax invoices that are later found



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to be not based on actual transactions, preparing financial reports deemed to not reflect the actual situation, or submitting tax returns that are later disputed by the tax authorities. The absence of explicit legal protection for tax consultants who carry out their duties in good faith creates systemic legal uncertainty.

As the constitutional basis of Indonesia as a state of law based on Article 1 Paragraph (3) of the Fourth Amendment to the 1945 Constitution of the Republic of Indonesia, it is emphasized that all dimensions of social, national and state life, including the administration of government, must be based on the supremacy of law that is in line with the national legal system. In the context of a state of law, laws and regulations have a very fundamental role, not only as a forum for crystallizing the values and norms that exist in society, but also as a manifestation of the state's regulatory function. Laws and regulations function as strategic instruments to organize and direct the dynamics of social life towards the desired development goals.

The urgency of establishing a specific law for tax consultants is becoming increasingly urgent given the profession's strategic contribution to the national tax system and the achievement of state revenue targets. The realization of tax revenues, which reach 85% of the total state budget (APBN), demonstrates the importance of optimizing the tax system supported by a qualified tax consultant profession. The Tax Consultant Bill, which has been included in the Priority National Legislation Program (Prolegnas), proposes explicit legal protection through a provision that tax consultants cannot be prosecuted, either civilly or criminally, if they carry out their professional duties in good faith and in accordance with statutory provisions. This provision provides legal clarity and certainty that tax consultants have previously lacked in carrying out their duties. The establishment of a specific law will also provide strong legitimacy to the tax consultant profession and integrate it into a more comprehensive structure of supporting professions in the financial sector. The specific law will provide a solid legal foundation for the development of professional standards, a code of ethics, and a continuous development system that supports the improvement of the quality of tax consultant services.

The concept of comprehensive legal protection for tax consultants must include a balance of preventive and repressive dimensions to ensure effective protection. Preventive protection includes clear regulations regarding the scope of duties and responsibilities of tax consultants, standardization of competencies and qualifications, and transparent certification and licensing mechanisms. Repressive protection includes provisions for legal immunity for tax consultants who carry out their duties in good faith, a *due process mechanism* for handling alleged violations, and an independent oversight body that can protect tax consultants from abuse of authority. Furthermore, this protection must also accommodate institutional aspects by strengthening a single and



representative professional organization, a system of continuing education and training, and a synergistic coordination mechanism with tax authorities while maintaining the profession's independence. The integration of all these dimensions of protection will create a legal ecosystem conducive to the development of a professional, independent tax consultant profession that optimally contributes to the national tax system.

For example, a comparison of international practices shows that developed countries have provided a strong legal basis for the tax consulting profession through statutory regulations. Japan regulates the tax consulting profession through the Certified Public Tax Accountant Act (Zeirishi Act) of 1951, which provides comprehensive legal protection for tax practitioners. Australia has the Tax Agent Service Act of 2009, which details the rights, obligations, and legal protection for tax consultants. Empirical data demonstrates the effectiveness of these regulations, with Japan, with a population of 120 million, having 74,000 tax consultants operating professionally and legally protected. In contrast, Indonesia, with a population of 250 million, has only 3,372 tax consultants operating without adequate legal protection. Harmonization with international standards will not only enhance the credibility of the Indonesian tax consulting profession globally but also support efforts to improve *its tax ratio*, which currently lags behind ASEAN countries such as Malaysia and Thailand, which currently stands at 15-16%. Adopting this international regulatory model will strengthen Indonesia's position in global tax cooperation and enhance national economic competitiveness through a more efficient and professional tax system.

The primary legal protection is realized through the immunity provision explicitly stated in the bill that tax consultants cannot be sued, either civilly or criminally, if they carry out their professional duties in good faith and in accordance with statutory provisions. This mechanism provides a clear legal umbrella for tax consultants to carry out their duties without fear of facing unfounded lawsuits. This immunity provision is complemented by objective criteria in the form of good faith requirements and compliance with statutory regulations as parameters of legal protection. The implementation of this protection will be supported by a reverse evidence system where the party suing the tax consultant must prove bad faith or violation of statutory provisions. This immunity mechanism provides a sense of security and legal certainty that tax consultants have previously lacked in carrying out their profession.

The institutional aspect of legal protection is implemented through the establishment of a single Tax Consultant Organization that will replace the current fragmentation of professional organizations. The Tax Consultant Bill mandates the consolidation of all existing tax consultant associations into a single entity, the Indonesian Tax Consultant Association, which will have strategic authority in providing protection to its members. This single organization will have the authority to issue tax consultant practice permits, provide Special Education for the Tax Consultant



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Profession, supervise the implementation of the code of ethics and professional standards, and provide legal defense for members who encounter problems in carrying out their duties. This institutional structure is also complemented by the establishment of a Tax Consultant Code of Ethics and Professional Standards Council consisting of two members from the Tax Consultant Organization, two members from community leaders, and one member from academia to ensure objectivity in handling professional violations. It is hoped that this single organization will also act as an advocate for the interests of the tax consultant profession in interacting with tax authorities and other relevant parties.

Implementing comprehensive legal protection for tax consultants requires a paradigm shift from a bureaucratic approach to a professional one that recognizes tax consultants as strategic partners in the tax system. This transformation must be supported by strong institutional frameworks, including the establishment of an independent professional oversight body, a high-quality professional education accreditation system, and a mechanism for the continuous development of professional standards. Comprehensive legal protection must also provide clarity regarding the boundaries of responsibility between tax consultants and tax authorities to avoid overlapping authority and conflicts of interest. The successful implementation of comprehensive legal protection depends heavily on the law's ability to strike a balance between the state's interest in optimizing tax revenues and the right of tax consultants to practice their profession independently and securely. An analysis of the experiences of developed countries shows that effective legal protection not only protects the profession from the threat of criminalization but also improves the quality of tax services through guaranteed professionalism.

Therefore, the law must accommodate all perspectives and aspirations for justice, as well as the growing and entrenched legal awareness within society, so that the law can gain legitimacy and broad acceptance from all segments of society. The creation of a specific law for tax consultants is an urgent need to provide legal certainty and adequate protection for this profession supporting the financial sector, while also meeting the demands for justice and public legal awareness of the importance of professionalism in the national tax system.

5. CONCLUSION

The legal status of tax consultants in the Indonesian tax system faces a fundamental paradox: the profession enjoys formal recognition through regulations but faces serious legal vulnerabilities in practice. Although the General Provisions and Taxation Law (UU KUP) provides basic legitimacy through Articles 32, 35, and 43, and the Minister of Finance Regulation (PMK) provides a structured operational framework, tax consultants are trapped in a dual status as both an



independent profession and a taxpayer's representative without adequate legal protection. This reliance on ministerial-level regulations creates legal uncertainty, in stark contrast to similar professions such as advocates and public accountants, which have legal umbrellas. This situation is exacerbated by the fragmentation of professional organizations and the threat of criminalization, among other issues, under Article 43 of the UU KUP. Tax consultants operate in a legal environment that is not conducive to optimal professional development.

The concept of comprehensive legal protection for tax consultants requires systemic transformation through the creation of specific legislation that integrates preventive and repressive dimensions in a balanced manner. Analysis based on Rawls's theory of justice shows that unequal legal protection violates the principle of fundamental equality, while Soekanto's theory of legal protection identifies structural weaknesses in five determinants that require comprehensive reform. Concrete protection mechanisms through the Tax Consultant Bill, including legal immunity based on good faith, the consolidation of a single professional organization, and the establishment of an independent code of ethics council, will provide legal certainty that has been lacking. Harmonization with international practices such as those from Japan and Australia will not only enhance the profession's credibility but also support the optimization of tax revenue through a more professional and efficient tax ecosystem, allowing tax consultants to contribute optimally as strategic partners in the national tax system.

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