

Reconstruction of Tax Judges' Ratio Decidendi in International Tax Disputes based on The Principle of Substance Over Form

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Keywords:

Ratio Decidendi; Tax Judge;
International Tax Dispute;
Substance Over Form; Legal
Reconstruction

ABSTRACT

This research examines the weaknesses in tax judges' ratio decidendi in resolving international tax disputes, which remain dominated by a formalistic approach. Problems arise when legal considerations rely more on the legal form of a transaction than on its underlying economic substance, potentially leading to inconsistent decisions and legal uncertainty. This study analyzes judges' reasoning patterns in Tax Court decisions, particularly when addressing the complexity of cross-border transactions. This research uses normative legal methods, including statutory, case-based, conceptual, and comparative approaches. It relies on the principle of substance over form, which has developed in international practice through the OECD and the Base Erosion and Profit Shifting initiative. The results reveal inconsistencies in the application of ratio decidendi and the limited use of the principle of substance over form in judges' legal reasoning. This condition results in weak harmonization with global standards and has the potential to create injustice for taxpayers. This research offers a reconstruction of the tax judges' reasoning model that grounds ratio decidendi in economic substance without neglecting the legal certainty derived from written norms. This model is expected to improve decision consistency, strengthen the legitimacy of tax justice, and support the integration of national tax law with international developments.

INTRODUCTION

The development of tax law is no longer static; rather, it follows the dynamics of increasingly complex cross-border economic transactions (Jenita, 2025). The approach that previously emphasized formal legal forms is now shifting toward an assessment of true economic substance. This shift stems from the need to capture the reality of transactions, which are often disguised through engineered legal structures (Judijanto, 2025). Formal approaches that rely solely on legal documents and structures often fail to reflect genuine economic objectives (Prasetya, 2023). This situation has prompted the emergence of a new paradigm that is more sensitive to substance than to mere form.

The principle of substance over form developed in response to tax avoidance practices that exploit loopholes in formal regulations (Putri, 2025). This principle is not merely an academic concept but has also become a widely adopted approach in international tax practice. The OECD plays a significant role in promoting this principle through various global recommendations and guidelines (Damayanti, 2017). Initiatives such as Base Erosion and Profit Shifting reinforce the need to assess the economic substance of cross-border transactions (Anggraini, 2025). Countries are beginning to adapt their legal systems to keep pace with increasingly sophisticated tax avoidance practices. This trend demonstrates a shift in perspectives on fairness in taxation.

Tax court practice in Indonesia still exhibits a strong tendency toward formalism. Decisions issued by the Tax Court often focus on administrative conformity and the legality of documents (Rahardjo, 2025). Judges tend to rely on the text of the law as the primary reference without examining the underlying economic substance of a transaction (Silooy, 2024). This pattern creates the impression that legal validity is determined more by formal completeness than by economic reality. Such an approach has the potential to create space for the manipulation of legal structures (Burchardt, 2022). As a result, achieving the objective of fair tax collection becomes difficult.

Inconsistency in *ratio decidendi* is a significant problem in resolving international tax disputes. Decisions that should have relatively uniform patterns of reasoning instead show quite striking variations (Ramadhan, 2025). Cases with similar characteristics may give rise to different legal considerations. These differences lie not only in the outcomes but also in the way judges construct their legal arguments. This lack of uniformity creates legal uncertainty for the parties. This situation raises questions about the standards of reasoning used by tax judges.

The tension between legal certainty and substantive justice is a classic issue that has resurfaced in international tax disputes. Legal certainty demands the consistent application of rules based on applicable legal texts (Neltje, 2023). Substantive justice demands an assessment of economic realities that may not be fully reflected in legal forms (Quratuainniza, 2026). Judges are in a challenging position, as they must balance these two interests. The choice between one approach and another can affect the legitimacy of decisions. This dilemma becomes even more complex when dealing with cross-border transactions involving multiple legal regimes.

The need to reconstruct tax judges' reasoning arises from these issues. Reconstruction is not merely a technical improvement but an effort to build a more adaptive framework. Judges' reasoning needs to be directed toward reading economic substance without ignoring existing legal structures (Suriadiata, 2026). This effort is also related to strengthening judges' capacity to understand international tax practices. Reconstruction is expected to produce more consistent and equitable decisions. This step is crucial for maintaining the credibility of the tax justice system.

The concept of *ratio decidendi* holds a central place in every court decision because it constitutes the core of binding legal reasoning. This section contains the reasons that directly determine the outcome of a decision (Maulidya, 2023). The existence of *ratio decidendi* distinguishes essential arguments from those that are merely supplementary (Missleini, 2024). Judges not only construct legal narratives but also develop logical argumentative structures. The quality of the *ratio decidendi* significantly determines the strength of a decision. Weak reasoning will result in unclear legal direction (Yufiandra, 2025).

The role of *ratio decidendi* cannot be separated from the judge's reasoning process, known as judicial reasoning. This reasoning reflects how the judge understands facts, interprets norms, and connects the two. This process involves consideration of logic, values, and legal objectives (Syafe'ie, 2025). The relationship between *ratio decidendi* and judicial reasoning is closely linked, as the two shape each other. Thorough reasoning will produce a strong *ratio decidendi* (Hakim, 2025). Conversely, unsystematic reasoning will result in a decision that is vulnerable to debate.

The theory of legal discovery, or *rechtsvinding*, provides judges with a basis for dealing with situations in which rules do not always provide clear answers (Harini, 2025). Judges are required not only to act as mouthpieces of the law but also to explore the meaning behind existing norms. This process involves interpretation, legal construction, and even the filling of legal gaps (Indah, 2025). A deductive approach based on formal logic is often deemed inadequate to address the complexity of modern cases (Ludiana, 2025). A progressive approach allows judges to consider the broader value of justice. The judge's active role is key to ensuring that the law remains relevant (Hosaimah, 2023).

Judges' discretion in the civil law system is often viewed as limited due to the dominance of statutes as the primary source of law. In practice, however, judges still have room for broader interpretation. This discretion is crucial when dealing with cases that are not explicitly regulated by legislation. Appropriate discretion can lead to decisions that are more responsive to society's needs (Wirayudha, 2025). However, undirected use of discretion can create legal uncertainty. Therefore, a balance between freedom and constraint must be maintained.

The principle of substance over form emphasizes that legal assessments must be based on economic reality rather than merely legal form. This principle has evolved as global business transactions have become increasingly complex (Romadhoni, 2025). Its function is crucial in preventing tax avoidance practices that exploit formal legal loopholes. This approach allows tax authorities and judges to discern the true purpose of a transaction (Madaniah, 2026). The position of this principle is increasingly strengthened in international tax law. Its application requires a deep understanding of both economic and legal structures.

International tax disputes differ from domestic disputes because they involve more than one jurisdiction. The types of disputes that arise can range from transfer pricing and the determination of a permanent establishment to the interpretation of tax treaties. The OECD plays a crucial role in providing global standards and guidelines. The Base Erosion and Profit Shifting initiative also influences how countries handle these disputes. Indonesia is still in the process of adjusting to these developments. The challenges faced are not only normative but also related to institutional capacity and the quality of judicial reasoning.

This research aims to analyze the weaknesses of tax judges' *ratio decidendi* in resolving international tax disputes, particularly the dominance of formalistic approaches that prioritize legal form over economic substance, and to reconstruct a reasoning model based on the principle of substance over form that can produce more consistent, equitable, and globally harmonized decisions. The benefits of this research are expected to contribute theoretically to the development of tax law, particularly in the areas of judicial reasoning and the application of the substance over form principle in international tax disputes. Practically, this research is expected to provide guidelines for tax judges in formulating *ratio decidendi* that are more responsive to economic reality, serve as a reference for policymakers in reforming tax court regulations, and support the harmonization of Indonesian tax law with international standards developed by the OECD and BEPS initiatives. In addition, for taxpayers and legal practitioners, this research offers clarity and predictability in dispute resolution, while for academics, it opens avenues for further studies on tax justice and judicial reasoning in the context of global economic integration.

METHOD

. This research was conducted as a normative legal study using statutory, case-based, conceptual, and comparative approaches. The statutory approach examined relevant tax law provisions, including Law Number 14 of 2002 concerning the Tax Court and the Income Tax Law, while the case-based approach focused on the ratio decidendi in Tax Court decisions. The conceptual approach was used to examine ratio decidendi, judicial reasoning, and the principle of substance over form. The comparative approach compared national practices with international standards developed by the OECD and the Base Erosion and Profit Shifting initiative. The legal materials consisted of primary, secondary, and tertiary sources, which were analyzed qualitatively through legal interpretation and argumentation to formulate a substance-based reconstruction model of tax judges' ratio decidendi.

RESULT AND DISCUSSION

Analysis of Tax Judges' Ratio Decidendi in International Tax Disputes

The structure of legal reasoning in tax judges' decisions generally follows a systematic pattern, starting with a description of the parties' identities, the chronology of the dispute, each party's legal positions, and the panel's considerations. Tax Court decisions typically refer to Law Number 14 of 2002 on the Tax Court, specifically Article 78, which emphasises the judge's obligation to include clear legal reasoning in the decision. These considerations ideally explain not only the norms used but also how the judge assessed the facts. In practice, there is often a greater emphasis on citing norms than on in-depth analysis of the facts. A formal, seemingly neat structure does not necessarily reflect the depth of legal argumentation.

The position of facts in legal reasoning is often positioned as complementary to the norms that serve as the basis for the decision. Judges tend to outline the facts chronologically without critically linking them to the economic substance of the disputed transaction. Instead, legal norms become the primary focus, particularly the provisions of the Income Tax Law and its derivative regulations. This imbalance undermines the analytical power of facts as a basis for legal reasoning. In fact, economic facts play a crucial role in international tax disputes. The relationship between facts and norms should be dialogical, not hierarchical.

The formalistic tendency in tax judges' decisions is evident in their assessment of transaction validity, which is based solely on the completeness of administrative documents. Evidence in the form of contracts, invoices, or other supporting documents is often considered sufficient to prove a transaction without delving deeper into its economic substance. This approach aligns with the strong principle of legality in the Indonesian legal system, as reflected in Article 23A of the 1945 Constitution, which stipulates that taxes must be regulated by law. The emphasis on legality often makes judges cautious about exceeding the limits of written norms. The scope for assessing economic reality is limited due to concerns about potential violations of the principle of legal certainty. This condition creates a pattern of decisions that tend to be textual in nature.

Assessing cross-border transactions presents a unique challenge for tax judges. Such transactions often involve complex structures, including the use of entities in multiple jurisdictions. Judges in the Tax Court must understand global business practices that are not always reflected in domestic regulations. The judge's assessment of the transaction is heavily influenced by their ability to interpret the relationships between the entities involved. An

approach that relies solely on formal documents is often insufficient to uncover economic substance. This complexity demands more progressive, context-based reasoning.

The approach to evidence in international tax disputes highlights the distinction between economic and legal evidence. Legal evidence, such as contracts and official documents, is strong because it can be easily verified formally. Economic evidence, such as transfer pricing analysis or financial statements, often requires more in-depth interpretation. Judges tend to place greater weight on legal evidence because it is perceived as more certain. In fact, economic evidence can provide a more accurate picture of the transaction's purpose. This imbalance in assessing evidence impacts the quality of the ratio decidendi.

The interpretation of international tax treaties is crucial in cross-border disputes. Indonesia's double taxation avoidance treaty governs the allocation of tax rights between countries. Judges must interpret these provisions by taking into account international principles, including those developed by the OECD. Interpretation requires more than just referring to the text of the treaty; it also involves international commentaries and practices. Unfamiliarity with international references often leads to narrow interpretations, resulting in potential conflicts between jurisdictions.

Differences in approach between decisions are a key issue in the ratio decidendi of tax judges. One decision may employ a strictly formal approach, while another seeks to examine the economic substance. This variation creates uncertainty for taxpayers and tax authorities. These differences are not always supported by strong legal reasoning. The lack of uniform reasoning standards increases the potential for inconsistencies. This situation highlights the need for clearer guidelines.

Cases with similar characteristics often yield different decisions. These differences can be seen in how judges assess affiliated relationships, transfer pricing, or the existence of a permanent establishment. Analysis of decision patterns shows that differing outcomes are not always based on significant differences in facts. Judges' reasoning plays a significant role in determining the outcome. This inconsistency can be detrimental to the parties because it is difficult to predict the outcome of a dispute. Achieving legal certainty becomes difficult when decision-making patterns are unstable.

The absence of a standard approach to resolving international tax disputes exacerbates this situation. Judges have the freedom to interpret the law, but this freedom is not always balanced with clear guidelines. Law Number 48 of 2009 concerning Judicial Power provides judges with the opportunity to explore legal values and the sense of justice within society, as provided in Article 5, paragraph (1). This provision legitimises judges' ability to make legal discoveries. In practice, this freedom is often demonstrated through differences in its application. Unequal standards lead to disparities in decision-making.

The application of the principle of substance over form in tax judges' decisions remains limited. This principle is rarely explicitly mentioned in legal reasoning. Judges sometimes implicitly use a substantive approach without stating its theoretical basis. This situation makes it difficult to apply this principle consistently. The lack of explicitness also complicates the development of tax law doctrine. Strengthening this principle requires the courage to incorporate it into open legal arguments.

The dominance of domestic legal texts limits the use of the principle of substance. Judges tend to rely on written provisions, such as the Income Tax Law and its implementing

regulations. The strong principle of legality in tax law influences this approach. An overly narrow interpretation of norms can hinder efforts to explore economic substance. The scope for using international principles is limited, demonstrating the gap between national practice and global developments.

References to international principles in tax judges' decisions remain relatively limited. Yet, international tax disputes are heavily influenced by global practices and standards developed by the OECD. Initiatives such as Base Erosion and Profit Shifting provide important guidance in assessing cross-border transactions. This lack of reference makes decisions less adaptable to international developments. Judges need a broader understanding of non-domestic sources of law. Integration of global principles is an urgent need.

Legal uncertainty is one of the main impacts of inconsistent ratio decidendi. Taxpayers struggle to predict the outcome of their disputes. Tax authorities also face challenges in consistently enforcing the law. This uncertainty can erode confidence in the tax justice system. Legal stability is compromised when decisions lack a clear pattern. This situation impacts the investment climate and tax compliance.

The potential for injustice for taxpayers arises when decisions do not reflect the true economic substance. Taxpayers with similar transactions may be treated differently. This differential treatment is not always based on rational grounds. Substantive justice becomes difficult to achieve when formal approaches are dominant. Judges have a crucial role in maintaining a balance between certainty and fairness. More comprehensive reasoning is needed to avoid inequality.

The weakness of global harmonisation stems from the limited application of international principles. National tax systems are less aligned with global practices. Cross-border disputes can lead to prolonged jurisdictional conflicts. Indonesia needs to adapt to international developments to avoid being left behind. The role of judges is crucial in bridging these differences through adaptive decisions. Harmonisation efforts require a shift in perspective in tax legal reasoning.

Reconstructing the Ratio Decidendi of Tax Judges Based on the Principle of Substance Over Form

The idea of reconstructing the ratio decidendi of tax judges stems from the need to make justice the primary orientation in legal reasoning. This justice does not stop at compliance with the stated norms but also addresses the economic realities that underpin tax imposition. Taxes have a special character because they are directly related to the distribution of economic burdens in society. Judicial reasoning that relies solely on formal forms risks ignoring this dimension. Reconstruction is necessary so that legal reasoning can capture the relationship between norms and the objectives of tax collection. This framework positions judges as actors who not only apply the law but also maintain a balance of values.

Substantive justice in taxation demands comparable treatment based on the taxpayer's economic capacity. This approach rejects situations where tax burdens can be avoided simply by manipulating legal forms. The principle of justice is no longer understood narrowly as conformity to written regulations. Judges need to read transactions holistically, including their motives and impact on state revenues. A more in-depth assessment helps avoid disparities in treatment between economically equal taxpayers. Substantive justice guides in shaping a more balanced ratio decidendi.

Taxes, as an instrument of distributive justice, play a crucial role in maintaining social balance. The state uses taxes to finance public needs and reduce economic inequality. A fair tax system depends not only on regulations but also on how those regulations are implemented. Judges become part of this distribution mechanism through their decisions. Overly formal reasoning can hinder the redistributive function of taxes. Reconstructing judicial reasoning opens up space for an approach that better aligns with these objectives.

Criticism of legal formalism arises because this approach often fails to capture the complexity of modern transactions. Cross-border transactions often utilise legal structures designed for specific purposes, including tax efficiency. The formal approach tends to accept these structures without examining their substance. Judges caught up in formalities may legitimise practices inconsistent with the objectives of tax law. This criticism does not mean rejecting written law, but rather encouraging a more contextual view. Reasoning reconstruction aims to reduce reliance on form alone.

The legal basis for tax judges' reasoning reconstruction can be found in the national legal framework, which allows for interpretation. Law Number 48 of 2009 concerning Judicial Power, through Article 5 paragraph (1), authorises judges to explore legal values and a sense of justice that exist within society. This provision legitimises judges to go beyond simply following normative texts. This interpretive space is crucial for addressing complex international tax disputes. Judges can utilise this space to incorporate considerations of economic substance. The use of this authority requires caution to ensure compliance with the legal framework.

Tax law also provides judges with a basis for flexible interpretation. The provisions of the Income Tax Law and its derivative regulations are often general and require further interpretation. Tax Court judges have a role to play in addressing gaps or ambiguities in these norms. Progressive interpretation can help address issues not explicitly addressed. This approach does not conflict with the principle of legality as long as it remains grounded in existing norms. This space provides an important basis for reconstructing judges' reasoning.

The justification for using international principles in tax judges' reasoning is growing stronger as global economic interaction increases. International tax disputes are inextricably linked to standards developed by the OECD. Principles such as substance over form have become widely recognised global practice. Judges can refer to these principles in legal interpretation. The use of international references helps enrich legal arguments. This integration also supports harmonisation with the global tax system.

The integration of national and global norms is a challenge that requires a balanced approach. National norms remain the primary basis for resolving disputes. International principles serve as a complement, clarifying the meaning of these norms. Judges need to avoid the arbitrary use of international principles without a clear basis. Good reasoning must systematically connect the two sources of law. This integration is a crucial part of reconstructing the *ratio decidendi*.

The tax judge's reasoning reconstruction model begins with identifying the economic substance of the transaction. This stage requires the judge to understand the purpose and economic impact of the disputed transaction. The analysis extends beyond formal documents to encompass the parties' relationships and the flow of economic benefits. This understanding helps uncover realities that may be hidden behind the legal structure. Judges need to use

multiple sources of information to obtain a complete picture. This stage lays the foundation for subsequent steps.

The next stage is analysing the formal legal form of the transaction. The judge still needs to assess the validity of the document and the legal structure used. Formal form plays a crucial role in providing legal certainty. The assessment of form should not be ignored, but should be applied proportionately. The judge needs to determine whether the form complies with applicable provisions. This analysis helps maintain a balance between certainty and fairness.

The third stage involves testing the conformity between substance and form. The judge compares the results of the economic analysis with the legal structure used. A discrepancy between the two could indicate transaction manipulation. This test requires thoroughness and in-depth understanding. The judge must consider various factors before reaching a conclusion. This stage is key in determining the direction of reasoning.

The final stage is to draw a ratio decidendi based on the substance. The judge formulates legal reasoning that reflects the results of the previous analysis. The legal reasoning must explain the relationship between the economic substance and the applicable norms. The resulting ratio decidendi is expected to be more consistent and fairer. Clear reasoning improves decision quality. This model provides a structure that can be systematically followed.

Parameters for applying the principle of substance over form need to be formulated to avoid creating uncertainty. This principle need not be applied in every case. Its use can be prioritised for transactions that indicate a deviation between form and substance. Judges need to consider the transaction's complexity and its impact on state revenue. Clear parameters help avoid excessive use. This approach maintains a balance between flexibility and legal certainty.

Limitations in the application of this principle are important to prevent violations of the principle of legal certainty as reflected in Article 23A of the 1945 Constitution. Judges cannot unilaterally ignore written norms. Interpretation must remain based on applicable provisions. The principle of substance serves as an aid, not a substitute for norms. Uncontrolled use can create uncertainty. These limitations are part of the design of the reasoning reconstruction.

The implications of this reconstruction model are quite broad for various parties. Judges obtain clearer guidelines in formulating legal considerations, thereby enhancing the quality and consistency of judicial reasoning. The tax justice system becomes more consistent and predictable, providing greater legal certainty for taxpayers and tax authorities alike. Harmonisation with international practice can also be enhanced by adopting principles aligned with global standards, particularly those developed by the OECD and the Base Erosion and Profit Shifting initiative. The role of these international frameworks can be accommodated in decisions, ensuring that Indonesian tax jurisprudence remains relevant and competitive in the global context. This model is expected to strengthen the legitimacy of tax judges' decisions at both the national and international levels, ultimately contributing to a more equitable and effective tax dispute resolution system.

CONCLUSION

. The main weakness of the current ratio decidendi method used by tax judges is its reliance on formal approaches that fail to fully capture the economic substance of disputed transactions. Tax Court decisions still tend to rely on administrative completeness and normative texts, while the analysis of economic reality is often treated as secondary. This

situation gives rise to inconsistencies in reasoning, especially in complex international tax disputes. Such lack of uniformity reduces legal certainty and risks creating injustice for taxpayers in similar situations. Substance-based reconstruction is therefore crucial to ensure that legal considerations are not limited to form but also reflect the objectives of fair and rational tax collection.

The need for guidelines on tax judges' reasoning is increasingly urgent, as such guidelines would provide more focused standards for establishing *ratio decidendi*. These guidelines could include systematic stages of analysis, including an assessment of economic substance and the relationship between facts and norms. Regulatory reform should also be considered to clarify the scope of application of the substance-over-form principle without neglecting the principle of legality as stipulated in Article 23A of the 1945 Constitution. Strengthening judges' capacity is also a key factor, particularly in understanding international tax practices and global standards promoted by the OECD. These efforts are expected to produce decisions that are more consistent, adaptive, and aligned with the needs of a modern tax system.

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