

PASSIVE AUTHORITY OVER THE APPOINTMENT OF THE DIRECTOR GENERAL OF TAXES

Andri Rahmat Isnaini

Persek.Perdata Andri and Partners

andrie.rahmat@gmail.com

ARTICLE INFO & META

Received: 15-Sep-2026

Revised: 18-Sep-2026

Accepted: 28-Sep-2026

This study examines the phenomenon of the impotence of the Minister of Finance's authority in the appointment and dismissal of the Director General of Taxes as a consequence of the provisions of Article 3 paragraphs (1) and (3) of Government Regulation No. 11 of 2017 on the Management of Civil Servants, as amended by Government Regulation No. 17 of 2020. Although, structurally, the Directorate General of Taxes operates under the coordination of the Ministry of Finance, the position of the Director General of Taxes, being equivalent to a Senior Executive Leadership Position (Jabatan Pimpinan Tinggi Madya or echelon I.a), means that the authority to appoint, transfer, and dismiss the office-holder is excluded from delegation to the minister and remains vested in the President. This situation creates a disparity between the Minister of Finance's functional. Using a normative juridical method combined with statutory, conceptual, and comparative approaches, the article argues that this arrangement produces a condition analogous to twin suns within a single ministry, whereby political accountability is concentrated in the Minister while formal personnel authority is retained by the Head of State. Drawing on the doctrines of attribution, delegation and mandate, the hierarchy of norms, and the principle of ministerial responsibility. The article demonstrates that the arrangement is constitutionally permissible yet administratively counter-productive. The article compares the Indonesian model with the civil service and revenue administration regimes of Singapore, Netherlands, United States, United Kingdom, and Japan, also concludes that a full delegation of appointment authority to the Minister of Finance, subject to merit-based safeguards, would close a persistent vulnerability to institutional capture within the tax and customs bureaucracy while preserving presidential prerogative over the highest tiers of the civil service.

Keywords: *Director General of Taxes; Minister of Finance; delegation of authority; State Civil Apparatus; senior executive leadership position; anti-corruption governance.*

1. Introduction

1.1 Background

The Indonesian tax bureaucracy occupies a paradoxical position within the machinery of the state. The Directorate General of Taxes in organisational terms, subordinate units of the Ministry of Finance, placed under the direct coordination of the Minister and charged with the

collection of the overwhelming majority of state revenue.¹ In legal terms, however, the Director General is not the Minister's subordinates in the sense that matters most for accountability, namely the power to hire and to fire. Article 3 paragraph (3) of Government Regulation No. 17 of 2020 on the Second Amendment to Government Regulation No. 11 of 2017 on the Management of Civil Servants excludes from the President's delegable authority the appointment, transfer, and dismissal of officials holding a Senior Executive Leadership Position of the highest rank, a category to which the Director General of Taxes belong as holders of echelon I.a rank.² The consequence is that the Minister of Finance, who bears full political and constitutional responsibility for the performance of the Directorate General, does not possess the formal legal capacity to select, install, rotate or remove the very officials whose conduct determines whether that responsibility is discharged well or badly.

This anomaly is not merely theoretical. It surfaced with unusual visibility during the tenure of Minister of Finance Purbaya Yudhi Sadewa, who assumed office in September 2025. Confronted with allegations of fraud within the Directorate General of Customs and Excise, Minister Purbaya publicly floated the option of freezing the institution altogether and outsourcing its inspection functions to a foreign surveillance company, a solution reminiscent of the New Order era arrangement with *Société Générale de Surveillance*.³ He also announced that he would personally supervise the Directorate General of Taxes and the Directorate General of Customs and Excise following the departure of the Vice Minister of Finance who had previously overseen revenue matters, stating that he preferred to intervene directly rather than through an intermediary.⁴ Such statements, and the subsequent rounds of internal reshuffling that the Minister conducted in January and February 2026, illustrate a Minister attempting to exercise a degree of managerial command over his own Directorates General that

¹See Ministry of Finance Regulation No. 118/PMK.01/2021 on the Organisation and Working Procedures of the Ministry of Finance, art 2 and art 24, which places the Directorate General of Taxes and the Directorate General of Customs and Excise as echelon I units directly responsible to the Minister of Finance.

²Government Regulation No. 17 of 2020 on the Second Amendment to Government Regulation No. 11 of 2017 on the Management of Civil Servants (State Gazette of the Republic of Indonesia 2020 No. 68) art 3(3).

³Julianus Palermo, 'Purbaya Blak-blakan soal Alasan Ancaman Prabowo Ingin Bekukan Bea Cukai' *Bisnis.com* (Jakarta, 27 November 2025).

⁴Nurtiandriyani Simamora, 'Tak Ajukan Pengganti Anggito, Purbaya Bakal Tangani Langsung Ditjen Pajak dan Bea Cukai' *Investor Trust* (Jakarta, 8 October 2025).

the positive law does not, in the strict sense, allow him to exercise, since the appointment and removal of the Directors General themselves remains a presidential prerogative.⁵

The tension described above is best understood as a structural condition rather than an isolated administrative hiccup. It is the product of a deliberate constitutional choice, embodied in Article 4 of the 1945 Constitution, to vest the highest executive power in the President, and of a statutory architecture, embodied in Law No. 20 of 2023 on the State Civil Apparatus and its implementing regulations, which channels the exercise of that power through a graduated system of attribution, delegation and mandate.⁶ Where the office in question sits at the apex of the civil service hierarchy, the drafters of Government Regulation No. 17 of 2020 chose to keep the personnel power at the apex of the executive hierarchy as well, reserving it to the President and refusing to let it flow down to the sectoral minister. The result, for a revenue-collecting institution whose day-to-day integrity is central to the fiscal solvency of the state, is a condition this article describes metaphorically as twin suns, borrowing the Javanese cosmological image of two suns occupying a single sky, each casting authority over the same domain without either fully commanding it.

1.2 Problem Statement

Two questions frame the inquiry that follows. First, what is the precise juridical construction of the passive authority that the Minister of Finance holds over the appointment and dismissal of the Director General of Taxes, and how does that construction interact with the doctrines of attribution, delegation and mandate that structure Indonesian administrative law. Second, whether the current arrangement, in which the President alone may appoint, transfer or dismiss the Director General of Taxes, is the arrangement best suited to the constitutional value of accountable and corruption-resistant public administration, or whether the balance of constitutional and administrative-law considerations in fact favours a full delegation of that authority to the Minister of Finance.

⁵Zahwa Madjid, 'Purbaya Bakal Bikin Gebrakan di Ditjen Pajak Minggu Ini' CNBC Indonesia (Jakarta, 2 February 2026).

⁶The 1945 Constitution of the Republic of Indonesia, art 4(1): 'The President of the Republic of Indonesia shall hold the power of government in accordance with the Constitution.'

1.3 Purpose and Novelty

Existing Indonesian scholarship on the merit system has concentrated on the propriety of open selection procedures for Senior Executive Leadership Positions and on the supervisory role of the State Civil Apparatus Commission in policing violations of merit principles during such selections.⁷ That literature treats the identity of the appointing authority, whether President or Minister, as a background fact rather than as an object of critique in its own right. The present article departs from that literature by treating the allocation of appointing authority itself as the central constitutional problem, and by connecting that allocation to a specific and demonstrable governance pathology, namely the diffusion of accountability within a revenue institution that is structurally exposed to corruption. The novelty of the article lies in three contributions. It offers, first, the first systematic doctrinal reconstruction in the English-language literature of Article 3 of Government Regulation No. 17 of 2020 as applied to the Directorate General of Taxes and the Directorate General of Customs and Excise. It offers, second, a case-based demonstration, built on the events surrounding Minister Purbaya's tenure, of how the passive authority regime translates into observable administrative friction. It offers, third, a comparative and normative argument, grounded in the experience of Singapore, the Netherlands, the United States, the United Kingdom, and Japan, for a delegation of appointment authority to the Minister of Finance that preserves merit-based safeguards while eliminating the twin suns condition.

2. Literature Review and Theoretical Framework

2.1 The Unitary Executive and the Theory of the State

Article 4 paragraph (1) of the 1945 Constitution places the whole of executive power in the hands of a single organ, the President, who is assisted by ministers appointed and dismissed at his discretion under Article 17.⁸ Indonesian constitutional doctrine describes this arrangement as a presidential and unitary executive, in which ministers are not independent

⁷Alkindi Indika, 'Perlindungan Hukum Terhadap Pegawai Negeri Sipil Akibat Pelanggaran Sistem Merit Pada Proses Pengisian Jabatan Pimpinan Tinggi' (2019) 2(5) *Jurist-Diction* 1559.

⁸The 1945 Constitution of the Republic of Indonesia, art 17(2): 'Those ministers shall be appointed and dismissed by the President.'

political actors but assistants of the President exercising delegated fragments of a single, indivisible executive power.⁹ The theory of the unitary executive supplies the conceptual starting point for the present article because it explains why the personnel power over the highest civil service posts is, as a default matter, presidential rather than ministerial. If executive power is one and indivisible in its origin, then any exercise of that power by a minister is necessarily an exercise of borrowed authority, whether borrowed through attribution in a statute, through delegation in a subordinate regulation, or through mandate in an internal instruction. The question that the article poses, therefore, is not whether the President retains ultimate constitutional supremacy over the civil service, which is beyond dispute, but whether the specific statutory technique used to allocate the appointment of Directors General between President and Minister strikes the correct balance between presidential supremacy and ministerial accountability.

2.2 Attribution, Delegation and Mandate

Indonesian administrative law recognises three distinct techniques by which governmental authority is allocated and exercised: attribution, delegation and mandate. Attribution refers to the original grant of authority by a legislative instrument to a particular organ, creating new authority that did not exist before its creation. Delegation refers to the transfer of an already attributed authority from one organ to another, such that the delegating organ loses the authority for as long as the delegation subsists and the delegate exercises the authority and bears responsibility for it in its own name. Mandate refers to an internal, revocable authorisation to act on behalf of another organ, under which responsibility remains with the mandating organ throughout.¹⁰ Law No. 30 of 2014 on Government Administration formalises this trichotomy for the whole of Indonesian public law, and it is against this backdrop that Article 3 of Government Regulation No. 17 of 2020 must be read.¹¹ Article 3 paragraph (2) of the amended Government Regulation confers upon the President the power to delegate the authority to appoint, transfer and dismiss civil servants to ministers, heads of non-

⁹Jimly Asshiddiqie, *Konstitusi dan Konstitusionalisme Indonesia* (Sinar Grafika 2010) 199 to 204.

¹⁰Philipus M Hadjon and others, *Pengantar Hukum Administrasi Indonesia* (Gadjah Mada University Press 2011) 130 to 136; see also the codification of the three concepts in Law No. 30 of 2014 on Government Administration (State Gazette of the Republic of Indonesia 2014 No. 292) art 1(22) to (24).

¹¹Law No. 30 of 2014 on Government Administration (State Gazette of the Republic of Indonesia 2014 No. 292) art 13 to art 15.

ministerial government agencies, secretaries general of state institutions, governors and regents or mayors. Article 3 paragraph (3), however, carves out an exception, providing that this delegable authority does not extend to officials holding the highest Senior Executive Leadership Position, the highest Senior Executive Leadership Position of the second tier, and the highest-ranking functional position.¹² In doctrinal terms, this is a case in which the primary organ, the President, has been attributed the authority by Law No. 20 of 2023 and has been given by that same law and its implementing regulation the discretion to delegate, but has chosen, through the very instrument that structures the delegation, to withhold the highest tier from the scope of what may be delegated. The result is neither pure attribution to the Minister, nor full delegation to the Minister, but a residual and undelegated core of presidential authority that persists precisely at the point where institutional stakes are highest.

2.3 The Hierarchy of Norms and the Stufenbau Doctrine

Hans Kelsen's theory of the hierarchical structure of legal norms, the Stufenbau doctrine, holds that every legal act derives its validity from a higher norm, and that the legal system as a whole may be visualised as a pyramid culminating in a basic norm.¹³ Indonesian legal theory, refined through the work of Hans Nawiasky and subsequently adapted for the Indonesian context, distinguishes between the fundamental norm, the constitution, formal statutes, government regulations, and implementing regulations, each level deriving its binding force from, and remaining subordinate to, the level immediately above it.¹⁴ Government Regulation No. 17 of 2020 sits below Law No. 20 of 2023 and below the 1945 Constitution in this hierarchy. It follows that the substantive choice made in Article 3, to reserve the highest tier of personnel authority to the President, must be read as an implementing elaboration of the more general norm found in Article 29 of Law No. 20 of 2023, which vests in the Pejabat Pembina Kepegawaian the authority to appoint, transfer and dismiss civil servants, and which

¹²Government Regulation No. 17 of 2020 (n 2) art 3(3): 'Excluded from the provisions referred to in paragraph (2) are the appointment, transfer, and dismissal of officials of the highest senior executive leadership position, the senior executive leadership position of the second tier, and the highest functional official.'

¹³Hans Kelsen, *General Theory of Law and State* (Anders Wedberg tr, Russell and Russell 1961) 124 to 128.

¹⁴Maria Farida Indrati Soeprapto, *Ilmu Perundang-undangan: Jenis, Fungsi, dan Materi Muatan* (Kanisius 2007) 41 to 45.

in turn permits the President to delegate that authority downward.¹⁵ Because Government Regulation No. 17 of 2020 cannot lawfully contradict Law No. 20 of 2023, any argument for reform must operate within, or through amendment of, that statutory architecture rather than against it. The Stufenbau perspective therefore disciplines the reform proposal advanced later in this article: a delegation of authority to the Minister of Finance over the Director General of Taxes must be achieved either by an amendment to the Government Regulation itself, which is the more modest and more readily achievable path, or by a more far-reaching legislative reclassification of the office, which the article treats as a secondary, longer-term option.

2.4 Ministerial Responsibility and Agency Theory

Anglo-American constitutional doctrine has long recognised the principle of ministerial responsibility, under which a minister answers to the legislature and, ultimately, to the public for every act done in his department, whether or not he personally performed the act.¹⁶ The doctrine presupposes that the minister possesses sufficient command over the department to discharge the responsibility that is imputed to him, an assumption captured in administrative theory by the principal-agent relationship, under which the principal, here the Minister, is expected to hold instruments of control, including the power to select and to remove the agent, sufficient to align the agent's conduct with the principal's objectives and to correct deviation when it occurs.¹⁷ Where the instrument of removal is absent, the principal-agent relationship is attenuated, and responsibility is imputed to an actor who lacks the very lever that agency theory identifies as indispensable to effective control. This is precisely the condition that the present article identifies in the relationship between the Minister of Finance and the Director General of Taxes: political responsibility runs to the Minister under the ordinary operation of ministerial accountability, while the disciplining lever of appointment and removal runs to the President. The doctrinal gap between where responsibility is imputed and where control is vested is the theoretical core of the twin suns problem that this article sets out to resolve.

¹⁵Law No. 20 of 2023 on the State Civil Apparatus (State Gazette of the Republic of Indonesia 2023 No. 141) art 29(1).

¹⁶AV Dicey, *Introduction to the Study of the Law of the Constitution* (10th edn, Macmillan 1959) 325 to 330.

¹⁷Terry M Moe, 'The New Economics of Organization' (1984) 28(4) *American Journal of Political Science* 739, 754 to 756, discussing the hierarchical control problem between political principals and bureaucratic agents.

3. Research Methodology

This article adopts a normative juridical method, treating law as a system of norms to be analysed for internal coherence, hierarchical consistency and conformity with constitutional principle rather than as a social fact to be observed empirically.¹⁸ Three approaches are combined within this method. The statutory approach examines the text of the 1945 Constitution, Law No. 20 of 2023 on the State Civil Apparatus, Government Regulation No. 11 of 2017 on the Management of Civil Servants and its amendment by Government Regulation No. 17 of 2020, and Law No. 30 of 2014 on Government Administration, together with subordinate ministerial regulations governing the organisation of the Ministry of Finance. The conceptual approach draws on doctrines of attribution, delegation and mandate, the hierarchy of norms, and ministerial responsibility to situate the statutory text within a coherent theoretical account of executive power. The comparative approach examines the civil service and revenue administration regimes of Singapore, the Netherlands, the United States, the United Kingdom, and Japan, in order to test whether alternative allocations of appointment authority produce different, and potentially superior, governance outcomes. Primary legal materials are supplemented by secondary materials, comprising Indonesian and foreign monographs, peer-reviewed journal articles, and contemporaneous news reporting used strictly as evidence of the factual matrix surrounding the 2025 and 2026 leadership transition within the Ministry of Finance, a use that is consistent with the normative method's tolerance for empirical illustration where the illustration serves to test, rather than to replace, doctrinal analysis.

4. Legal Framework of Civil Service Management in Indonesia

4.1 Constitutional Basis

The constitutional starting point is Article 4 paragraph (1) of the 1945 Constitution, which vests governmental power in the President, and Article 17, which establishes ministers as appointees serving at the President's pleasure and assisting him in the exercise of that power. Neither provision speaks directly to the civil service, but both establish the premise from which

¹⁸Peter Mahmud Marzuki, *Penelitian Hukum* (Kencana Prenada Media Group 2011) 35 to 40.

every subordinate personnel rule must be derived, namely that authority over the machinery of the state originates with the President and is distributed downward only to the extent that the President, acting through statute or regulation, chooses to distribute it.¹⁹ The Constitution is silent on the precise mechanics of civil service appointment below ministerial rank, leaving that question to ordinary legislation, a silence that Indonesian constitutional doctrine treats as an implicit delegation to the legislature under the doctrine of open legal policy, subject to the constraint that the legislature's choices must remain compatible with the general principles of good governance embedded elsewhere in the Constitution, including the guarantee of legal certainty in Article 28D paragraph (1).²⁰

4.2 Law No. 20 of 2023 on the State Civil Apparatus

Law No. 20 of 2023 replaced Law No. 5 of 2014 as the principal statute governing the State Civil Apparatus. Article 13 divides civil service jobs into Managerial Jobs and Non-Managerial Jobs, and Article 14 further divides Managerial Jobs into the highest Senior Executive Leadership Position, the second-tier Senior Executive Leadership Position, the third-tier Senior Executive Leadership Position, the Administrator Position and the Supervisor Position.²¹ Article 15 paragraph (1) describes the highest, second-tier and third-tier Senior Executive Leadership Positions collectively as high-level managerial jobs responsible for managing, motivating and supporting the development of civil servants, mobilising resources, and taking decisions appropriate to the level of the office in order to achieve organisational goals. The Director General of Taxes and the Director General of Customs and Excise are, under the classification carried forward from the previous statutory regime and confirmed in the organisational regulations of the Ministry of Finance, holders of the second-tier Senior Executive Leadership Position, formerly designated echelon I.a under the pre-2014 nomenclature.²² Article 29 paragraph (1) of Law No. 20 of 2023 defines the Pejabat Pembina

¹⁹The 1945 Constitution of the Republic of Indonesia, art 4(1) and art 17(2).

²⁰Constitutional Court of the Republic of Indonesia, Decision No. 5/PUU-VIII/2010, discussing the boundaries of open legal policy (open legal policy) available to the legislature; see also the 1945 Constitution of the Republic of Indonesia, art 28D(1).

²¹Law No. 20 of 2023 (n 6) art 13 and art 14.

²²See Government Regulation No. 11 of 2017 (n 1, as amended) art 3(4) and (5), read together with the Ministry of Finance's internal organisational structure, which classifies Directors General as jabatan pimpinan tinggi madya.

Kepegawaian as the official holding authority to determine the appointment, transfer, and dismissal of civil servants and the fostering of Civil Apparatus Management within a government agency, and identifies the President as the Pejabat Pembina Kepegawaian for the entire apparatus, permitting delegation of that authority downward to ministers, heads of non-ministerial government agencies, secretaries of state and non-structural institutions, governors, and regents or mayors, except where the office falls outside the scope of what may be delegated.²³

4.3 Government Regulation No. 11 of 2017 as Amended by Government Regulation No. 17 of 2020

The operative provision of the present study is Article 3 of Government Regulation No. 11 of 2017 on the Management of Civil Servants, as amended by Government Regulation No. 17 of 2020. In its amended form, Article 3 paragraph (1) restates the President's position as the holder of the highest authority over the fostering of the civil service, empowered to determine the appointment, transfer, and dismissal of civil servants. Article 3 paragraph (2) permits the President to delegate this authority to ministers in ministries, heads of non-ministerial government agencies, secretaries general in state institutions and non-structural institutions, governors in provinces, and regents or mayors in regencies and cities.²⁴ Article 3 paragraph (3) then withdraws from that delegable pool the appointment, transfer, and dismissal of officials holding the highest Senior Executive Leadership Position, the second-tier Senior Executive Leadership Position, and the highest-ranking functional official. Article 3 paragraph (4) clarifies that the officials referred to in paragraph (2) letter (a), meaning ministers, include, for this purpose, the Attorney General and the Chief of the National Police, while Article 3 paragraph (6) clarifies that secretaries general referred to in paragraph (2) letter (c) include the Secretary of the Supreme Court.²⁵ These clarificatory provisions are instructive because they show that the drafters were prepared, in the case of certain other high offices, to carve out express delegable exceptions or express inclusions calibrated to institutional need, yet chose not to carve out any such exception for Directors General of ministries generally, nor for the

²³Law No. 20 of 2023 (n 6) art 29(1) to (2).

²⁴Government Regulation No. 17 of 2020 (n 2) art 3(1) to (2).

²⁵Government Regulation No. 17 of 2020 (n 2) art 3(4) and (6).

Directorate General of Taxes and the Directorate General of Customs and Excise specifically, notwithstanding their singular fiscal importance. Article 3 paragraph (7), inserted by the 2020 amendment, further provides that the President may withdraw a delegation of authority where the Pejabat Pembina Kepegawaian violates the merit system principle, or in order to improve the effectiveness of government administration, a safety valve that presupposes the very fact that delegation, once granted, ordinarily persists and is meant to be relied upon by the delegate.²⁶

The practical effect of Article 3 paragraph (3), applied to the Ministry of Finance, is unambiguous. Because the Director General of Taxes and the Director General of Customs and Excise are Senior Executive Leadership Positions of the second tier, their appointment, transfer, and dismissal fall outside the scope of what the President may delegate to the Minister of Finance under paragraph (2) letter (a). The Minister may propose candidates, participate in the open and competitive selection panel required by Article 108 of the amended Government Regulation No. 11 of 2017 for Senior Executive Leadership Positions filled from outside the civil service, and exercise day-to-day supervisory and disciplinary authority over the officeholder once installed, but the final juridical act of appointment, and the final juridical act of dismissal, remain acts of the President alone, formalised through a Presidential Decree.²⁷ This is the passive authority referred to in the title of this article: authority that is felt, exercised in practice through nomination and supervision, but never legally consummated by the Minister himself.

5. The Twin Suns Phenomenon: Passive Authority and Institutional Friction

5.1 Structural Position of the Directorate General of Taxes

The Directorate General of Taxes sits at the centre of Indonesia's fiscal architecture, responsible in recent years for approximately two-thirds of total state revenue collected under the state budget. Its Director General reports, in the ordinary hierarchy of the Ministry of

²⁶Government Regulation No. 17 of 2020 (n 2) art 3(7)(a) to (b).

²⁷See Government Regulation No. 17 of 2020 (n 2) art 106(1), providing that the highest and second-tier Senior Executive Leadership Positions filled from outside the civil service require presidential approval and are established by Presidential Decree.

Finance, directly to the Minister, and the Minister is answerable to the President, to the House of Representatives, and to the public for the Directorate General's performance in matters ranging from the tax gap to the conduct of individual tax officials.²⁸ Yet under Article 3 paragraph (3) of Government Regulation No. 17 of 2020, the Minister cannot himself sign the decree that installs the Director General, cannot himself sign the decree that removes him, and cannot himself sign the decree that transfers him to another Senior Executive Leadership Position, however compelling the operational justification might be. Every one of those decisions must travel upward to the President, whose office must in turn coordinate the matter through the Ministry of State Secretariat and, for offices filled from outside the civil service under Article 106, through the additional procedural safeguards attached to that pathway.²⁹

5.2 The Disparity between Functional Responsibility and Formal Authority

The core of the twin suns metaphor is a disparity between two attributes that, in a well-ordered hierarchical organisation, are expected to travel together: functional responsibility and formal authority. Weberian bureaucratic theory holds that legitimate authority within an organisation flows from a clearly defined hierarchy of offices, in which each office bears responsibility commensurate with the scope of command actually vested in it.³⁰ Where responsibility and command diverge, the organisation experiences what management theory describes as an authority-responsibility gap, in which the office-holder who is held to account lacks the instruments needed to discharge that account fully, and the office-holder who possesses the instrument, here the President, is too structurally distant from day-to-day departmental operations to exercise it as a routine management tool.³¹ Applied to the Ministry of Finance, the gap manifests concretely: the Minister of Finance is the political face of tax administration, defends the Directorate General of Taxes before the legislature, and absorbs the reputational cost of every scandal that erupts within it, and yet, should the Minister conclude that a particular Director General must be removed immediately, he cannot execute that

²⁸Ministry of Finance Regulation No. 118/PMK.01/2021 (n 3) art 24.

²⁹Government Regulation No. 17 of 2020 (n 2) art 106(2) to (4).

³⁰Max Weber, *Economy and Society: An Outline of Interpretive Sociology* (Guenther Roth and Claus Wittich eds, University of California Press 1978) 956 to 963, on legal-rational authority and hierarchical office structures.

³¹Henry Mintzberg, *The Structuring of Organizations: A Synthesis of the Research* (Prentice-Hall 1979) 348 to 352, on the coordination difficulties produced by a mismatch between formal authority and operating responsibility.

judgment himself, but must instead persuade the President, through the ordinary channels of executive coordination, to sign the necessary instrument.

5.3 Passive Authority as a Legal Category

This article proposes the term passive authority to describe the residual bundle of powers that the Minister retains once the appointment and dismissal power proper has been reserved to the President. Passive authority in this sense includes the authority to propose candidates for appointment, the authority to sit on and to shape the composition of the selection panel under Article 108, the authority to supervise, evaluate, and discipline the office-holder once installed short of dismissal, and the authority to request that the President exercise the reserved power. It is authority in the sense that it produces legal effects and is exercised through formal administrative acts, yet it is passive in the sense that its ultimate efficacy depends on the cooperation of another organ, the President, whose decision the Minister cannot compel.³² The category of passive authority is analytically useful because it avoids the overstatement, common in journalistic commentary, that the Minister of Finance has no authority whatsoever over his own Directors General, while also avoiding the understatement, implicit in some administrative-law textbooks, that ministerial supervision is functionally equivalent to a full personnel power. Passive authority occupies the space between those two poles, and it is precisely that intermediate, incomplete character that generates the governance friction examined in the following section.

6. The Purbaya Precedent: A Case Study in Dilemmatic Governance

6.1 Factual Background

Purbaya Yudhi Sadewa was installed as Minister of Finance in September 2025, in the midst of public pressure over tax administration performance and revenue shortfalls. Within weeks, the Minister confirmed that the government would not proceed with a long-discussed plan to hive off tax and customs collection into a standalone State Revenue Agency, insisting instead that both Directorates General would remain within the Ministry of Finance and that

³²Cf Philipus M Hadjon (n 8) 138 to 140, distinguishing between authority that produces a definitive legal act and authority that is merely preparatory or advisory to a definitive act taken by another organ.

he personally would manage them.³³ The Minister subsequently declared a policy of zero tolerance for fraud within both institutions, disclosed that the Director General of Taxes had already dismissed erring staff, and promised comparable action within the Directorate General of Customs and Excise.³⁴ When the Vice Minister of Finance who had previously supervised revenue matters departed to chair the Deposit Insurance Corporation, Minister Purbaya declined to nominate a replacement and announced that he would supervise the Directorate General of Taxes and the Directorate General of Customs and Excise directly, on the stated ground that a two-step chain of command was less efficient than his own direct involvement.³⁵ In October 2025 he conducted a personal, unannounced inspection of the Directorate General of Customs and Excise's monitoring systems, and in late November 2025, following continuing concern over the institution's performance, he stated publicly that the option of freezing the Directorate General of Customs and Excise and returning inspection functions to an external surveillor remained on the table, with the President's endorsement.³⁶ In late January and early February 2026 the Minister conducted successive rounds of internal reshuffling, first within the Directorate General of Customs and Excise and then within the Directorate General of Taxes, describing the exercise as a shake-up intended to restore revenue performance and fiscal stability.³⁷

6.2 Doctrinal Reading of the Episode

The sequence of events described above admits of a straightforward doctrinal reading. Every act that Minister Purbaya could lawfully perform on his own authority, he performed: unannounced inspection, internal reshuffling below the rank reserved to the President, public censure, and a declared policy of dismissal for proven fraud. Every act that would have required reaching into the reserved core of Article 3 paragraph (3), namely the wholesale replacement of a sitting Director General or the formal dissolution and reconstitution of a Directorate

³³Dendi Siswanto, 'BPN Batal Dibentuk, Menkeu Purbaya: Pajak dan Bea Cukai Tetap di Kemenkeu' Kontan (Jakarta, 14 October 2025).

³⁴Nurtiandriyani Simamora, 'Purbaya Tak Akan Toleransi Pegawai Pajak dan Bea Cukai yang Fraud' Kontan (Bogor, 10 October 2025).

³⁵Nurtiandriyani Simamora (n 22).

³⁶Kompas TV, 'Menkeu Purbaya Sidak Ditjen Bea Cukai, Ini yang Dilakukan' (Jakarta, 22 October 2025); Julianus Palermo (n 4).

³⁷Zahwa Madjid (n 5).

General as an organisational entity, remained at the level of public threat rather than accomplished fact, precisely because the Minister lacked the unilateral legal capacity to execute it. The proposal to freeze the Directorate General of Customs and Excise entirely and to outsource its core function to a foreign inspection company is best read, in this light, not as a genuine policy preference but as a second-best substitute for a personnel remedy that the Minister could not administer directly: unable to remove and replace the leadership of an underperforming Directorate General through the ordinary personnel channel, the Minister reached for the more drastic and more legally awkward instrument of institutional suspension, an instrument whose implications for the continuity of customs administration and for Indonesia's obligations as a member of the World Customs Organization are considerably more disruptive than a straightforward change of leadership would have been.³⁸

This reading finds further support in the Minister's own explanation for his decision to supervise the two Directorates General personally rather than through a Vice Minister. His stated preference for direct, unmediated control is a textbook illustration of a principal seeking to shorten the chain of agency in order to reduce monitoring costs, precisely the dynamic that agency theory predicts when a principal perceives that an intermediate layer of agents dilutes rather than transmits control.³⁹ Yet the intermediate layer that the Minister could shorten, namely the Vice Minister, was never the layer that mattered most for the twin suns problem. The layer that mattered was the one the Minister could not shorten, namely the distance between himself and the President on matters of Director General appointment and removal. Minister Purbaya's manoeuvres therefore illustrate a Minister maximising control within the space that the law allows him, while the most consequential instrument of control, personnel selection at the top, remained, as a matter of law, beyond his reach.

6.3 A Bad Precedent for Indonesian Governance

The episode constitutes a bad precedent for Indonesian governance in three respects. First, it normalises the use of institutional-suspension threats as a substitute for ordinary

³⁸See World Customs Organization, Revised Kyoto Convention (adopted 26 June 1999, entered into force 3 February 2006), which presupposes a functioning national customs administration as the counterpart to international customs cooperation obligations that Indonesia has assumed.

³⁹Terry M Moe (n 12) 756 to 758.

personnel accountability, a substitution that is disproportionate to the underlying problem and destabilising to an institution whose predictability is itself a component of good tax and customs administration. Second, it exposes the extent to which the effectiveness of the Ministry of Finance's revenue institutions depends on the personal relationship, and the personal willingness to cooperate, between the sitting Minister and the sitting President, a dependency that is difficult to reconcile with the principle of legal certainty that Article 28D paragraph (1) of the 1945 Constitution demands of the administration of the state.⁴⁰ Third, and most importantly for the argument advanced in this article, it demonstrates that the passive authority regime does not merely produce theoretical inconvenience but generates an observable incentive for ministers to resort to extra-legal or quasi-legal improvisation, of which the freezing proposal is the clearest example, precisely because the lawful and proportionate remedy of replacing an underperforming Director General is not available to them as a matter of first instance.

7. Comparative Perspectives on Revenue Authority Leadership

A comparative examination of five jurisdictions confirms that Indonesia's choice to reserve appointment authority to the Head of State is not compelled by any universal principle of public administration, and that several comparable economies place the appointment of the head of the revenue administration considerably closer to the minister responsible for finance.

7.1 Singapore

The Inland Revenue Authority of Singapore operates as a statutory board under the Inland Revenue Authority of Singapore Act, with its Commissioner appointed by the Minister for Finance under statutory authority rather than by the Head of State.⁴¹ Singapore's statutory board model concentrates operational autonomy and personnel accountability in a single ministerial line, an arrangement credited by public administration scholarship with contributing

⁴⁰The 1945 Constitution of the Republic of Indonesia, art 28D(1).

⁴¹Inland Revenue Authority of Singapore Act 1992 (Singapore, cap 138A), s 5, empowering the Minister to appoint the Commissioner of Inland Revenue.

to Singapore's consistently high rankings for tax administration efficiency and low levels of corruption within revenue collection.⁴²

7.2 Netherlands

The Netherlands, whose legal tradition is the historical source of much of Indonesia's administrative law, houses its tax and customs administration, the Belastingdienst, as a directorate-general of the Ministry of Finance, and its Director-General is appointed through the ordinary top civil service mobility system administered by the Bureau ABD, under a process in which the responsible Minister exercises decisive influence over the selection even though formal appointment instruments for the highest civil service ranks pass through the Council of Ministers as a collective body rather than through unilateral ministerial decree.⁴³ The Dutch model illustrates a middle path between pure ministerial appointment and pure presidential or monarchical appointment: authority is collegially exercised by the cabinet, but the sponsoring Minister's recommendation is, in ordinary practice, decisive, producing an accountability chain considerably shorter than Indonesia's.

7.3 United States

The Commissioner of the United States Internal Revenue Service is nominated by the President and confirmed by the Senate, serving a fixed five-year term under the Internal Revenue Service Restructuring and Reform Act of 1998, a structure that resembles the Indonesian reservation of authority to the Head of State but differs from it in one decisive respect: the fixed term insulates the Commissioner from at-will dismissal by either the President or the Secretary of the Treasury, thereby trading ministerial control for administrative continuity and political insulation.⁴⁴ The American arrangement demonstrates that presidential-level appointment need not entail presidential-level control over dismissal, and that a legislature may deliberately weaken the link between appointment authority and removal

⁴²Jon ST Quah, *Curbing Corruption in Asian Countries: An Impossible Dream?* (Emerald Group Publishing 2011) 63 to 68, discussing Singapore's centralisation of accountability within statutory boards as a corruption-control mechanism.

⁴³Sandra van Thiel, *Bureaucracy and Politics in Public Administration: A Case Study of the Netherlands* (Palgrave Macmillan 2020) 88 to 92, describing the Algemene Bestuursdienst mobility system for top civil servants.

⁴⁴Internal Revenue Service Restructuring and Reform Act of 1998, Pub L No 105-206, 112 Stat 685, s 1101, codified at 26 USC s 7803(a)(1).

authority in order to protect the revenue service from short-term political interference, an objective different from, but not unrelated to, the anti-corruption objective pursued in this article.

7.4 United Kingdom

His Majesty's Revenue and Customs is a non-ministerial government department led by a First Permanent Secretary and Chief Executive who also serves as Commissioner, appointed through the ordinary civil service commissioner-regulated process applicable to permanent secretaries generally, with the Chancellor of the Exchequer occupying the position of ministerial oversight through a framework document rather than through direct appointment power.⁴⁵ The non-ministerial department model is instructive because it shows a third possible configuration, distinct from both the Indonesian and the American models: formal independence of the revenue authority from ministerial appointment altogether, replaced by an independent Civil Service Commission process, on the theory that political distance from the appointing minister is itself a safeguard against politicisation of tax enforcement.

7.5 Japan

Japan's National Tax Agency operates as an external organ of the Ministry of Finance, and its Commissioner is formally appointed by the Cabinet on the recommendation of the Minister of Finance, a structure that, like the Dutch model, places collective cabinet responsibility above individual ministerial decree while still giving the sponsoring Minister the decisive role in identifying the candidate.⁴⁶ Japan's arrangement, together with the Dutch model, suggests that a collegial rather than a strictly unilateral presidential mechanism can preserve accountability to the head of the executive branch as a body while still shortening, relative to Indonesia's current arrangement, the practical distance between the sponsoring Minister and the appointment decision.

⁴⁵HM Revenue and Customs and HM Treasury, Managing HMRC's Tax Work: Framework Document (HM Treasury 2022) paras 2.1 to 2.9, describing the non-ministerial department structure and the Civil Service Commission's role in senior appointments.

⁴⁶National Government Organization Act (Japan, Act No 120 of 1948) art 8-3, read with the National Tax Agency's establishment as an external bureau of the Ministry of Finance under the Act for Establishment of the Ministry of Finance (Japan, Act No 95 of 1999) art 19.

7.6 Comparative Synthesis

None of the five jurisdictions surveyed reproduces the Indonesian configuration in which the Minister responsible for the revenue administration is entirely excluded from the formal instrument of appointment and dismissal of its head. Singapore places the power squarely with the Minister. The Netherlands and Japan place it with the cabinet collectively but on the sponsoring Minister's initiative. The United States places it with the President and the Senate but neutralises its disciplinary force through a fixed term. The United Kingdom removes it from ministerial hands altogether but compensates by removing the office from ministerial appointment on both sides, entrusting the process instead to an independent commission rather than to a distant Head of State. Indonesia's arrangement is therefore comparatively unusual in combining full concentration of appointment and dismissal in the Head of State with full concentration of political and operational accountability in the sectoral Minister, a combination that, as the case study in section six demonstrates, is capable of generating precisely the friction that the comparative alternatives are designed to avoid.

8. Closing the Corruption Gap in Tax and Customs Governance

The Directorate General of Taxes and the Directorate General of Customs and Excise are, by the nature of their functions, structurally exposed to corruption risk of a kind and magnitude that few other government institutions face, since both institutions stand between the private economic actor seeking to minimise a fiscal burden and the state seeking to maximise fiscal revenue, a configuration that criminological theory identifies as a textbook setting for rent-seeking and bribery.⁴⁷ Indonesia's own recent history bears this out: the successive prosecutions of tax officials for bribery and asset concealment through the 2010s and into the 2020s, together with periodic controversies over the disproportionate wealth of mid-ranking customs and tax officers, have repeatedly exposed the vulnerability of both institutions to internal capture. Klitgaard's formulation, corruption as a function of monopoly, discretion, and accountability, in which corruption increases with monopoly power and discretion and decreases with accountability, supplies a precise vocabulary for the argument

⁴⁷Robert Klitgaard, *Controlling Corruption* (University of California Press 1988) 75, formulating the widely cited equation that corruption equals monopoly plus discretion minus accountability.

advanced in this article: the Directorate General of Taxes possesses substantial monopoly power and substantial discretion in its ordinary operations, so that the accountability variable becomes the principal lever available to policy-makers seeking to suppress corruption risk, and the accountability variable is precisely what the twin suns arrangement weakens by separating the officer who bears reputational and political accountability from the officer who holds the instrument of removal.

A Minister who can himself remove a Director General upon credible evidence of malfeasance, without first persuading the President to do so through a separate and necessarily slower channel of executive coordination, is a Minister equipped with a faster and more credible deterrent against internal corruption. Speed matters in this context because the evidentiary trail of tax and customs corruption, involving negotiated settlements, informal payments, and discretionary valuation, decays quickly, and a delay of weeks or months while a dismissal proposal moves through inter-agency coordination is a delay during which evidence can be destroyed, witnesses can be intimidated, and the corrupt official can continue to exercise the very discretion that enabled the wrongdoing in the first place.⁴⁸ Full delegation of the appointment and dismissal authority to the Minister of Finance, far from weakening oversight, would tighten the causal chain between misconduct and consequence, converting the Minister's existing political responsibility into an operationally effective legal responsibility, and thereby closing precisely the accountability gap that Klitgaard's formula identifies as the principal corridor through which corruption travels.

9. Towards a Single Sun: The Case for Full Delegation

9.1 The Constitutional Permissibility of Delegation

Nothing in the 1945 Constitution compels the President to retain personal appointment authority over Directors General. Article 4 vests executive power in the President but does not prescribe the manner of its exercise below ministerial rank, and the doctrine of open legal policy confirms that the legislature, and the President acting through subordinate regulation

⁴⁸Cf Susan Rose-Ackerman and Bonnie J Palifka, *Corruption and Government: Causes, Consequences, and Reform* (2nd edn, Cambridge University Press 2016) 158 to 162, on the importance of credible and swift sanctioning mechanisms to effective anti-corruption strategy.

within the scope that the legislature has authorised, enjoys considerable latitude in structuring the machinery of civil service management, provided that the structure chosen serves rather than undermines the constitutional values of legal certainty, professionalism, and freedom from improper intervention that Article 2 of Law No. 20 of 2023 enumerates as the governing principles of Civil Apparatus Management.⁴⁹ A full delegation of appointment authority over the Director General of Taxes to the Minister of Finance, executed through a further amendment to Government Regulation No. 11 of 2017, would fall comfortably within this latitude, since it would neither strip the President of ultimate constitutional supremacy, which persists in the President's continuing authority to withdraw the delegation under Article 3 paragraph (7) whenever merit principles are violated or governmental effectiveness so requires, nor remove the office from the ambit of the merit system, since Article 108's open and competitive selection requirements for offices filled from outside the civil service would remain fully applicable regardless of which official signs the final instrument of appointment.

9.2 The Strongest Case: Aligning Command with Consequence

The strongest argument for reform is the alignment argument developed throughout this article: authority should travel with responsibility, and where the two are separated, as they currently are in the relationship between the Minister of Finance and the Director General of Taxes, the separation generates exactly the kind of governance friction that the Purbaya episode illustrates, together with a corruption-control cost that is measurable in the diminished speed and credibility of the Minister's disciplinary reach. A secondary but reinforcing argument derives from the doctrine of proportionality in administrative law, which holds that the instruments available to an accountable official should be proportionate to the responsibility imposed on him.⁵⁰ A Minister who must answer before the House of Representatives, the press, and the public for the conduct of an official he did not appoint and cannot dismiss is being held to a standard of accountability disproportionate to the instruments of control that the positive law places in his hands, a disproportion that full delegation would cure at a stroke, without

⁴⁹Law No. 20 of 2023 (n 6) art 2, listing legal certainty, professionalism, proportionality, integration, delegation, neutrality, accountability, effectiveness and efficiency, openness, non-discrimination, unity and cohesion, fairness and equality, and welfare as the governing principles.

⁵⁰SF Marbun, *Peradilan Administrasi Negara dan Upaya Administratif di Indonesia* (UII Press 2011) 74 to 77, on the doctrine of proportionality as applied to the relationship between administrative authority and administrative responsibility.

requiring any constitutional amendment and without disturbing the President's continuing supremacy over the third-tier and lower ranks of the civil service, where no comparable urgency exists.

9.3 Addressing the Counter-Argument

The most obvious counter-argument is that reserving appointment authority to the President guards against ministerial capture of the tax and customs apparatus for narrow political or financial ends, since a Minister answerable to no one but the President for a particular personnel decision might, in principle, be more susceptible to influence from private interests than a President operating at one further remove from those interests. This concern is real but does not, on close examination, favour retention of the current arrangement over the reform proposed here. The safeguard against ministerial capture in the reformed model would not be presidential appointment as such, but the open and competitive selection procedure under Article 108, the continuing supervisory jurisdiction of the State Civil Apparatus Commission over merit-system compliance, and the President's retained power under Article 3 paragraph (7) to withdraw the delegation the moment that merit-system violations are detected.⁵¹ These safeguards operate independently of who signs the final decree, and they would continue to constrain the Minister's exercise of a delegated appointment power exactly as they currently constrain the process leading up to the President's exercise of the reserved power. What the reform removes is not oversight but delay, and it is precisely the delay, as the anti-corruption analysis in section eight demonstrates, that imposes the greater governance cost.

9.4 Institutional Design Safeguards Accompanying Delegation

A responsible reform proposal cannot rest on the bare removal of Article 3 paragraph (3) from the statute book without specifying the safeguards that should accompany the transfer of authority. Three such safeguards deserve particular emphasis. First, the amended regulation should preserve, without modification, the open and competitive selection procedure of Article 108 for any appointment to the Director General of Taxes or the Director General of Customs and Excise, whether the candidate originates from within the civil service or, exceptionally,

⁵¹Government Regulation No. 17 of 2020 (n 2) art 3(7)(a).

from outside it, so that the identity of the signing official changes but the rigour of the underlying selection process does not.⁵² Second, the State Civil Apparatus Commission should retain, and ideally have strengthened, its supervisory jurisdiction to review any appointment or dismissal decision made by the Minister of Finance under the delegated authority for compliance with merit-system principles, with a power to recommend to the President that a particular delegated decision be annulled where a clear violation is found. Third, the President's power under Article 3 paragraph (7) to withdraw the delegation should be preserved in its entirety and, arguably, strengthened by an explicit statutory trigger requiring withdrawal, rather than merely permitting it, where the Corruption Eradication Commission or the Audit Board of the Republic of Indonesia has named the Minister's own conduct, rather than merely the conduct of a subordinate official, as the subject of an ongoing investigation. Together, these three safeguards would ensure that full delegation strengthens rather than weakens the merit system, converting the President's role from a first-line gatekeeper who signs every appointment personally into a second-line guarantor who intervenes only where the ordinary safeguards have already failed.

9.5 Sequencing the Reform

The reform can, and should, proceed in two stages. The first and immediately achievable stage is a targeted amendment to Government Regulation No. 11 of 2017, adding a new sub-paragraph to Article 3 paragraph (2) that expressly authorises the President to delegate appointment, transfer and dismissal authority over the Director General of Taxes and the Director General of Customs and Excise to the Minister of Finance, subject to the safeguards described in section 9.4. Because this stage operates entirely at the level of government regulation, it requires no legislative amendment and can be enacted through the ordinary regulatory process within the executive branch, making it realistically achievable within a single presidential term. The second, more ambitious stage, to be pursued only once the first stage has demonstrated its practical benefits, would involve amending Law No. 20 of 2023 itself to recognise a distinct sub-category of Senior Executive Leadership Positions for revenue-collecting institutions of systemic fiscal importance, with a statutorily entrenched, rather than merely regulatory, delegation of appointment authority to the responsible Minister.

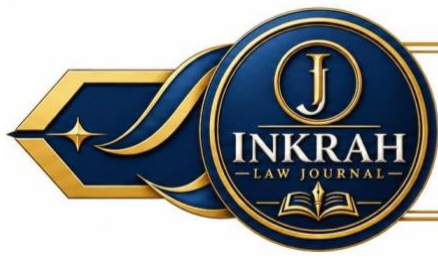
⁵²Government Regulation No. 17 of 2020 (n 2) art 108(1) to (2).

Sequencing the reform in this manner respects the hierarchy of norms discussed in section 2.3, since it begins at the level of the instrument in which the problem currently resides, Government Regulation No. 17 of 2020, before contemplating any change to the statute that sits above it.

10. Conclusion and Recommendations

This article has traced a specific and consequential gap in Indonesian civil service law: the exclusion, under Article 3 paragraph (3) of Government Regulation No. 17 of 2020, of Senior Executive Leadership Positions of the second tier, including the Director General of Taxes and the Director General of Customs and Excise, from the pool of appointments that the President may delegate to the Minister of Finance. The gap produces a condition this article has described as twin suns, in which political and operational responsibility for tax and customs administration is concentrated in the Minister while the decisive legal instrument of personnel control remains with the President, a divergence that the doctrines of attribution, delegation, mandate, the hierarchy of norms, and ministerial responsibility together explain but do not justify as the optimal design. The events surrounding Minister Purbaya Yudhi Sadewa's tenure in 2025 and 2026, including his declared willingness to freeze an entire Directorate General rather than replace its leadership directly, illustrate the practical cost of the gap in unusually vivid terms and constitute, in the terms this article has used throughout, a bad precedent for Indonesian governance that ought not to be repeated. The comparative survey of Singapore, the Netherlands, the United States, the United Kingdom, and Japan confirms that alternative allocations of appointment authority, whether fully ministerial, collectively cabinet-based, fixed-term presidential, or independently commissioned, are all workable and that Indonesia's current combination of full presidential appointment with full ministerial accountability is comparatively unusual and comparatively disadvantageous from an anti-corruption standpoint.

The article accordingly recommends that Government Regulation No. 11 of 2017, as amended, be further amended to remove the Director General of Taxes and the Director General of Customs and Excise, or Directors General generally, from the scope of Article 3 paragraph (3), thereby permitting the President to delegate the authority to appoint, transfer, and dismiss those officials to the Minister of Finance, subject to the continuing application of



the open and competitive selection procedure under Article 108, the continuing supervisory jurisdiction of the State Civil Apparatus Commission, and the President's continuing power under Article 3 paragraph (7) to withdraw the delegation should merit-system violations occur. Such a reform would convert the Minister of Finance's existing passive authority into full and active authority, would shorten the causal chain between detected malfeasance and administrative consequence within Indonesia's two most consequential revenue institutions, and would replace the present condition of twin suns with a single, clearly accountable source of authority over the appointment and removal of the officials who stand closest to the daily administration of the state's fiscal lifeblood.

References

Primary Legal Materials

- The 1945 Constitution of the Republic of Indonesia (Undang-Undang Dasar Negara Republik Indonesia Tahun 1945).
- Law No. 30 of 2014 on Government Administration (State Gazette of the Republic of Indonesia 2014 No. 292, Supplement to the State Gazette No. 5601).
- Law No. 5 of 2014 on the State Civil Apparatus (State Gazette of the Republic of Indonesia 2014 No. 6, Supplement to the State Gazette No. 5494) [repealed].
- Law No. 20 of 2023 on the State Civil Apparatus (State Gazette of the Republic of Indonesia 2023 No. 141, Supplement to the State Gazette No. 6897).
- Government Regulation No. 11 of 2017 on the Management of Civil Servants (State Gazette of the Republic of Indonesia 2017 No. 63, Supplement to the State Gazette No. 6037).
- Government Regulation No. 17 of 2020 on the Second Amendment to Government Regulation No. 11 of 2017 on the Management of Civil Servants (State Gazette of the Republic of Indonesia 2020 No. 68, Supplement to the State Gazette No. 6477).
- Ministry of Finance Regulation No. 118/PMK.01/2021 on the Organisation and Working Procedures of the Ministry of Finance.
- Constitutional Court of the Republic of Indonesia, Decision No. 5/PUU-VIII/2010.
- Inland Revenue Authority of Singapore Act 1992 (Singapore, cap 138A).
- Internal Revenue Service Restructuring and Reform Act of 1998, Pub L No 105-206, 112 Stat 685 (United States), codified at 26 USC s 7803.
- HM Revenue and Customs and HM Treasury, Managing HMRC's Tax Work: Framework Document (HM Treasury 2022).
- National Government Organization Act (Japan, Act No 120 of 1948).
- Act for Establishment of the Ministry of Finance (Japan, Act No 95 of 1999).
- World Customs Organization, Revised Kyoto Convention (adopted 26 June 1999, entered into force 3 February 2006).

Books

- Asshiddiqie J, Konstitusi dan Konstitusionalisme Indonesia (Sinar Grafika 2010).
- Dicey AV, Introduction to the Study of the Law of the Constitution (10th edn, Macmillan 1959).
- Hadjon PM and others, Pengantar Hukum Administrasi Indonesia (Gadjah Mada University Press 2011).

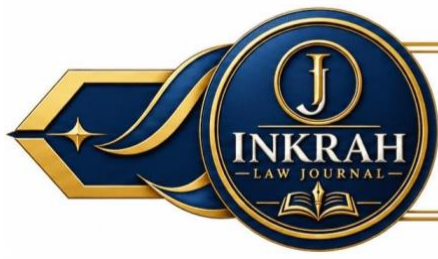
- Kelsen H, General Theory of Law and State (Anders Wedberg tr, Russell and Russell 1961).
- Klitgaard R, Controlling Corruption (University of California Press 1988).
- Marbun SF, Peradilan Administrasi Negara dan Upaya Administratif di Indonesia (UII Press 2011).
- Marzuki PM, Penelitian Hukum (Kencana Prenada Media Group 2011).
- Mintzberg H, The Structuring of Organizations: A Synthesis of the Research (Prentice-Hall 1979).
- Quah JST, Curbing Corruption in Asian Countries: An Impossible Dream? (Emerald Group Publishing 2011).
- Rose-Ackerman S and Palifka BJ, Corruption and Government: Causes, Consequences, and Reform (2nd edn, Cambridge University Press 2016).
- Soeprapto MFI, Ilmu Perundang-undangan: Jenis, Fungsi, dan Materi Muatan (Kanisius 2007).
- van Thiel S, Bureaucracy and Politics in Public Administration: A Case Study of the Netherlands (Palgrave Macmillan 2020).
- Weber M, Economy and Society: An Outline of Interpretive Sociology (Guenther Roth and Claus Wittich eds, University of California Press 1978).

Journal Articles

- Indika A, 'Perlindungan Hukum Terhadap Pegawai Negeri Sipil Akibat Pelanggaran Sistem Merit Pada Proses Pengisian Jabatan Pimpinan Tinggi' (2019) 2(5) Jurist-Diction 1559 <<https://doi.org/10.20473/jd.v2i5.15217>>.
- Alamsyah R, 'Upaya Administratif Pembebasan Jabatan Paska Berlakunya Undang-Undang Nomor 30 Tahun 2014 Tentang Administrasi Pemerintahan' (2021) 1(2) Jurnal Hukum Caraka Justitia 116 <<https://doi.org/10.30588/jhcj.v1i2.918>>.
- Ramadhaniati W and Suprayogi A, 'Perbandingan Komponen, Konsep dan Pendekatan Hukum Administrasi Negara' (2021) 4(1) Administrative Law and Governance Journal 144 <<https://doi.org/10.14710/alj.v4i1.144-157>>.
- Ginting S and others, 'Atribusi, Delegasi dan Mandat dalam Hukum Administrasi Negara Indonesia' (2023) 2(2) International Journal of Management, Economic and Social Humanities <<https://doi.org/10.31098/ijmesh.v2i2.15>>.
- Moe TM, 'The New Economics of Organization' (1984) 28(4) American Journal of Political Science 739 <<https://doi.org/10.2307/2110997>>.

News Reports and Other Sources

- Palermo J, 'Purbaya Blak-blakan soal Alasan Ancaman Prabowo Ingin Bekukan Bea Cukai' Bisnis.com (Jakarta, 27 November 2025).



Simamora N, 'Tak Ajukan Pengganti Anggito, Purbaya Bakal Tangani Langsung Ditjen Pajak dan Bea Cukai' Investor Trust (Jakarta, 8 October 2025).

Madjid Z, 'Purbaya Bakal Bikin Gebrakan di Ditjen Pajak Minggu Ini' CNBC Indonesia (Jakarta, 2 February 2026).

Siswanto D, 'BPN Batal Dibentuk, Menkeu Purbaya: Pajak dan Bea Cukai Tetap di Kemenkeu' Kontan (Jakarta, 14 October 2025).

Simamora N, 'Purbaya Tak Akan Toleransi Pegawai Pajak dan Bea Cukai yang Fraud' Kontan (Bogor, 10 October 2025).

Kompas TV, 'Menkeu Purbaya Sidak Ditjen Bea Cukai, Ini yang Dilakukan' (Jakarta, 22 October 2025).