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The Restriction of Interest Compensation under Article 27B(2) of the Indonesian General Taxation Law and Its Implications

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Abstract: The amendment of the General Provisions and Tax Procedures Law (UU KUP) through the replacement of Article 27A with Article 27B has narrowed taxpayers' rights to receive interest compensation (imbal bunga) in cases of tax overpayment. Under Article 27B (2), interest compensation is only granted for overpayments originating from refund requests on tax returns (SPT Lebih Bayar) and limited to the amount approved during the Final Discussion of Audit Results (PAHP). This normative juridical research examines the fairness and legal implications of such limitations by analyzing statutory provisions, doctrinal interpretations, and the principles of legal certainty and equality before the law. The findings indicate that the restriction creates a substantive imbalance: when taxpayers lose in a dispute, the state imposes substantial penalties, yet when taxpayers win, they receive no compensation for the funds held by the state during the litigation period. This asymmetry undermines the corrective justice principle and may erode taxpayers' trust in the tax administration. The study concludes that Article 27B (2) should be reconsidered to ensure a more equitable balance between taxpayer rights and state authority by expanding the scope of interest compensation to include all tax overpayments arising from dispute resolutions. Such reform would enhance fairness, accountability, and the integrity of Indonesia's tax system.

Keyword: Tax Interest Compensation, Article 27B (2), Tax Justice, Legal Certainty, Corrective Justice.

INTRODUCTION

The Indonesian tax system is comprehensively regulated through the General Provisions and Tax Procedures Law (UU KUP), which aims to create a fair, transparent, and efficient tax collection mechanism. (Ariffin, 2022) The KUP Law provides the legal basis for tax administration, from reporting obligations and payments to the mechanism for refunding overpaid taxes. One of the main objectives of this regulation is to balance the rights and obligations between taxpayers and the state, thereby creating legal certainty and justice in tax legal relations. (Tumanggor, 2022) The legal certainty is crucial so that taxpayers can clearly plan their tax obligations and reduce the risk of future disputes. In this context, the KUP Law also recognizes an interest compensation mechanism for taxpayers who overpay taxes, as previously regulated in Article 17 paragraph (1) letter b of the KUP Law before the amendment. (Putri, 2021) This mechanism serves to ensure that taxpayer funds withheld by the state for a certain period do not harm them financially, while also serving as an instrument of corrective justice that balances the positions between the state and taxpayers. In sequence with developments in tax administration and efforts to improve regulations, the government amended the Tax Procedures and Tax Administration Law through Law Number 7 of 2021, replacing Article 27A with Article 27B. This amendment introduced significant changes regarding taxpayers' rights to interest compensation. Article 27B paragraph (2) of the Tax Procedures and Tax Procedures Law states that interest compensation is only provided for overpayments arising from a tax refund request in an Overpayment Notification Letter (SPT Lebih Bayar) and is limited to the amount approved in the Final Discussion of Audit Results (PAHP). (Janas, 2024) In other words, interest compensation is no longer broadly provided for all types of tax overpayments, including those arising from tax dispute resolution through objection or appeal mechanisms. (Khozen, 2022)

Before the amendment, Article 27A provided greater scope for taxpayers to obtain interest compensation on all legitimate tax overpayments, including those resulting from disputes or other administrative corrections. This provides fairer financial protection for taxpayers, ensuring that in the event of a calculation error or an upheld objection, they still receive compensation for the funds withheld by the state. (Jatmiko, 2024) With the introduction of Article 27B (2), this right is limited and only applies under certain conditions, creating an imbalance between taxpayers' obligation to pay interest and sanctions when they lose a dispute, and their right to minimal interest when they win. (Maheswara, 2024) This imbalance raises serious questions regarding the principles of corrective justice and equality before the law.

Furthermore, this change also impacts legal certainty in tax administration practices. Taxpayers who previously had the right to receive interest compensation on all overpayments now face uncertainty regarding whether their overpayments will be compensated. This can impact tax compliance behavior and public trust in the tax authorities, as the law's support for taxpayers' rights is limited. (Navita, 2025) In the long term, this limitation may reduce taxpayers' incentives to conduct thorough internal audits, as the potential for interest compensation no longer guarantees adequate financial protection. (Pandini, 2025)

The amendment of Article 27A to Article 27B, although intended to simplify the tax refund mechanism and strengthen administrative control, in practice creates an asymmetry between obligations and rights. When taxpayers make mistakes or lose a dispute, the state imposes significant sanctions. However, when taxpayers are correct and win the dispute, they only receive limited compensation as stipulated in the PAHP, not the full amount of funds withheld during the litigation period. (Samudra, 2025) This situation indicates a substantive imbalance that could raise criticism from a legal justice perspective, particularly the principle of corrective justice, which emphasizes the need for fair compensation for parties financially disadvantaged by government actions or policies.

The limitation on interest compensation under Article 27B paragraph (2) of the KUP Law creates various practical problems for taxpayers. Taxpayers who previously had the right to receive interest on all tax overpayments now receive only limited compensation, namely for overpayments submitted through Overpayment Tax Returns and approved in the PAHP (Revised Tax Returns). (Pebrina, 2022) As a result, funds withheld by the state during objections, appeals, or other dispute resolution processes are not compensated, resulting in financial losses for taxpayers. (Hakim, 2022) This situation can create a liquidity burden, especially for corporate taxpayers with large tax amounts, because funds that should be used for operational activities remain in the hands of the state without any return. (Susanto, 2021)

The imbalance arising from this limitation is also evident in the context of sanctions and compensation. When taxpayers lose a dispute or commit administrative errors, the state imposes significant sanctions and interest in accordance with the provisions of the KUP Law, as stipulated in Article 13A and Article 25 concerning interest on late tax payments. Conversely, when a taxpayer wins a dispute or a tax refund is approved, the compensation received is limited to the amount agreed upon in the PAHP, not the entire overpayment incurred during the litigation process. (Hany, 2023) This inequality creates an asymmetry that is detrimental to taxpayers and raises questions regarding the principle of corrective justice, as those entitled to a full refund receive minimal compensation.

In practice, this problem is evident in a number of tax dispute cases in Indonesia. For example, taxpayers who file objections to taxes owed and ultimately win after an appeal often receive only a refund of the principal tax without interest for the withholding period during the dispute process. Statistics from the Directorate General of Taxes show that hundreds of objection and appeal cases are resolved annually, but the amount of interest compensation paid tends to be low compared to the potential interest returns taxpayers should receive. This creates a perception of unfairness and can impact public trust in the tax authorities and future voluntary taxpayer compliance. (Kusufiyah, 2022)

Legally and theoretically, this limitation contradicts basic legal principles, including legal certainty, corrective justice, and equality before the law. Legal certainty requires that taxpayers' rights and obligations be clear and predictable, allowing them to plan their tax obligations appropriately. Corrective justice emphasizes the need for fair compensation for those harmed or suffering costs resulting from state actions, including the withholding of tax funds that are rightfully theirs. Meanwhile, the principle of equality before the law emphasizes that taxpayers must be treated fairly without discrimination, whether they win or lose a dispute.

Several legal literature and doctrinal opinions emphasize that the limitation on interest compensation significantly weakens the protection of taxpayers' rights. For example, Hadi's (2020) research highlights that a compensation system limited to PAHP tends to disadvantage taxpayers and reduce the accountability of tax administration. Meanwhile, Susilo (2019) emphasizes the importance of adopting the principle of corrective justice in tax refund mechanisms, ensuring that any legitimate overpayments are offset by adequate compensation. This view suggests that the limitation in Article 27B (2) is not fully aligned with the legal principles underlying the KUP Law.

Therefore, the limitation on interest compensation not only has practical implications in the form of financial losses for taxpayers but also raises substantive legal issues related to the principles of justice and legal certainty. A legal review of Article 27B (2) is crucial for assessing the balance between taxpayers' rights and state authority. This research aims to provide a comprehensive understanding of the implications of the limitation on interest compensation and offer recommendations to ensure the Indonesian tax system remains fair, accountable, and enhances public trust in tax administration. Research on Article 27B paragraph (2) of the KUP Law is very important to conduct at this time because the limitation on interest compensation has a significant impact on taxpayers and the integrity of the Indonesian tax system. This limitation not only has the potential to harm taxpayers financially but also affects their perception of fairness and legal certainty in tax administration, thereby reducing the level of voluntary compliance and public trust in the tax authorities. In the context of globalization and the increasing complexity of tax transactions, protecting taxpayer rights is key to maintaining the accountability and transparency of the tax system. This analysis aims to normatively analyze the legal implications of the limitation on interest compensation, assess the extent to which the policy is in line with the principles of corrective justice and equality before the law, and provide recommendations so that taxpayer rights and state authorities can be created in a fair balance. Thus, the results of this study are expected to provide a basis for consideration for policymakers in reforming tax regulations, increasing taxpayer trust, and strengthening the integrity and effectiveness of tax administration in Indonesia.

METHOD

This research uses a normative juridical research method with a statutory and conceptual approach, which aims to analyze Article 27B paragraph (2) of the KUP Law and its implications for taxpayer rights and the principle of justice in the Indonesian tax system. The data sources used are secondary, including related laws and regulations, legal doctrine, scientific literature, journals, articles, and relevant decisions or case studies regarding interest compensation and tax disputes. Data collection techniques are carried out through library research, collection of legal documents, and in-depth literature reviews to obtain comprehensive information regarding the legal basis, administrative practices, and expert views. Furthermore, data analysis techniques are carried out qualitatively through content and interpretative analysis, by comparing legal provisions, doctrines, and related literature to assess the suitability of Article 27B(2) with the principles of justice, legal certainty, and equality before the law, while also formulating practical implications and recommendations for reforming the Indonesian tax system.

RESULTS AND DISCUSSION

Legal and Critical Analysis of the Limitation on Interest Compensation in Article 27B (2) of the KUP Law and its Implications for Taxpayer Rights

Article 27B paragraph (2) of the Tax Procedures and Tax Administration Law specifically regulates taxpayers' rights to interest compensation or returns. This article states that interest compensation is only provided for overpayments filed through an Overpayment Notification Letter (SPT Lebih Bayar) and is limited to the amount approved in the Final Discussion of Audit Results (PAHP). In other words, interest compensation is no longer provided across the board for all tax overpayments, including those arising from dispute resolution through objections, appeals, or other legal processes. This provision marks a significant change from the previous system, as taxpayers' rights are now formally limited to specific procedures approved by the tax authorities, thus requiring taxpayers to exercise greater caution in their tax administration processes.

The primary goal of lawmakers in limiting interest compensation is likely to simplify the tax refund mechanism and strengthen administrative control over taxpayer claims. By only providing compensation for overpayment SPTs approved in the PAHP, the government can reduce the risk of misuse of interest compensation and ensure that state funds are not automatically disbursed without verification. However, despite its administrative purpose, this policy raises serious questions about the principle of fairness, particularly because taxpayer funds withheld during the dispute process are not compensated, resulting in financial losses for taxpayers. This is crucial because interest compensation previously served as a corrective instrument that maintained a balance between state authority and taxpayers' financial rights.

The term "interest compensation" itself refers to compensation provided for overpaid taxes that are due to taxpayers but are withheld by the state for a specified period. In the context of Indonesian tax law, interest compensation serves as a form of recognition of taxpayer rights and protection against financial losses resulting from the withholding of funds by the state. With the limitations in Article 27B (2), the scope of interest compensation has become narrower, calling into question the concept of taxpayer financial protection. From a legal perspective, this indicates a shift in philosophy in tax administration, where the state places greater emphasis on administrative control than on comprehensive protection of taxpayer rights.

Prior to the amendment, Article 27A of the Tax Procedures and Tax Administration Law provided a broader scope for taxpayers to receive interest compensation. This article allowed taxpayers to receive interest compensation on all legitimate tax overpayments, including those resulting from administrative corrections and accepted tax disputes. This reflects the principle of corrective justice, which emphasizes that parties financially disadvantaged by state actions or policies are entitled to full compensation. Article 27A provides more comprehensive financial protection for taxpayers, so that in the event of a miscalculation or a successful dispute, the funds due to the taxpayer are still compensated with interest.

A comparison between Articles 27A and 27B reveals fundamental differences in the protection of taxpayer rights. Article 27B (2) limits compensation to overpaid tax returns approved in the PAHP, while Article 27A provides broader rights to all legitimate tax overpayments. This difference creates an imbalance between obligations and rights. When a taxpayer loses a dispute, sanctions and interest are still imposed in accordance with the provisions of the KUP Law, whereas when a taxpayer wins, compensation is limited. This situation reflects an asymmetry that has the potential to financially harm taxpayers and raises questions about the principles of justice and equality before the law.

From the perspective of the principles of corrective justice and legal certainty, this change indicates that, despite greater control over tax administration, taxpayers' rights to financial protection have been narrowed. This restriction creates uncertainty for taxpayers about whether they will receive interest compensation on funds withheld during administrative or dispute proceedings. As a result, taxpayers may face financial risks disproportionate to the state's authority, resulting in substantive injustice.

The limitation on interest compensation stipulated in Article 27B paragraph (2) of the KUP Law has a significant practical impact on taxpayers' authority to file compensation claims. With provisions that only grant the right to overpaid tax returns and the amount agreed upon in the PAHP, taxpayers lose flexibility in obtaining compensation for all legitimate tax overpayments. This makes the compensation claim process administratively limited, requiring taxpayers to adjust their reporting and claim submission strategies to comply with established procedures. This inflexibility directly impacts taxpayers' bargaining position with tax authorities and limits their ability to claim their full financial entitlements.

Another impact is the clear imbalance between sanctions and compensation. Taxpayers who lose a dispute or commit an administrative error are still subject to sanctions and interest in accordance with the provisions of the KUP Law, such as Article 13A and Article 25 concerning late interest. Conversely, taxpayers who win a dispute receive only limited compensation according to the amount agreed upon in the PAHP, not the entire tax overpayment incurred during the litigation or administrative process. This imbalance creates an asymmetry that is detrimental to taxpayers, as they face higher financial risks compared to the protection afforded by winning a claim.

Furthermore, this restriction has the potential to cause real financial losses for taxpayers. Funds they are entitled to remain in the hands of the state without interest, thus depriving taxpayers of the opportunity to use these funds for operational or investment needs. For businesses or taxpayers with large tax volumes, this loss can be significant, which in turn impacts financial planning and company liquidity. This impact makes it clear that the restriction on interest compensation is not merely administrative but also has real economic consequences.

From a legal perspective, this restriction on interest compensation raises serious questions regarding the principle of legal certainty. Legal certainty requires that taxpayers' rights and obligations be predictable and clearly protected. With Article 27B(2), taxpayers face uncertainty regarding whether they will receive compensation for funds withheld during the objection or dispute process. This uncertainty can impact taxpayer compliance behavior, as the disproportionate financial risk to the state's authority makes tax planning more complex and riskier.

Furthermore, the principle of corrective justice also needs to be examined in the context of this restriction. Corrective justice emphasizes that parties financially disadvantaged by state actions or policies should receive fair compensation. By limiting interest compensation to only overpayment tax returns approved by the PAHP, this principle is questioned, as taxpayers who are correct in their claims do not receive full financial protection. This imbalance suggests that the goal of efficient administration is at the expense of fairness for taxpayers, thus depriving the corrective principle, which should underpin financial compensation, of its full fulfillment.

Doctrinal opinions regarding interest compensation in the context of Indonesian tax law demonstrate a consensus that taxpayer financial protection is an essential component of the corrective justice principle. According to Hadi (2020), the limitation of interest compensation as stipulated in Article 27B (2) of the KUP Law tends to disadvantage taxpayers because funds withheld by the state during administrative proceedings or disputes are not compensated. It contrasts with the previous provision of Article 27A, which provided taxpayers with broader rights to receive compensation for all legitimate tax overpayments. This view emphasizes that interest compensation is not merely an administrative right but also a legal protection instrument that ensures a balance between state authority and taxpayer rights.

Previous case studies and literature demonstrate the practical impact of these restrictions on taxpayer trust and compliance behavior. For example, a Directorate General of Taxes report indicates that many taxpayers who win disputes over unpaid taxes receive only a refund of the principal amount of tax without interest for the withholding period, creating a perception of unfairness. Susilo (2019) emphasizes that tax administration practices that limit interest compensation have the potential to weaken the accountability of tax authorities and reduce taxpayers' incentives to conduct careful internal calculations. This study highlights the need for a critical evaluation of the relevance of Article 27B (2) within the context of modern legal principles, which demand fairness, certainty, and equality before the law.

The long-term impact of interest compensation restrictions is also evident in taxpayer behavior and public trust in tax administration. When taxpayer rights are limited and disproportionate to the obligations and sanctions imposed, this can create legal uncertainty and reduce voluntary compliance rates. This sense of unfairness has the potential to influence taxpayers' decisions in planning future tax obligations and foster resistance to existing administrative procedures. Thus, these restrictions not only have financial consequences but also impact the legitimacy of the tax system as a whole. Identifying an imbalance between taxpayers' rights and obligations suggests that reforms or improvements may be needed to create a fairer balance. One potential improvement is expanding the scope of interest compensation to cover all tax overpayments, including disputes, objections, and appeals. This would better protect taxpayers' rights while maintaining state authority through appropriate verification mechanisms. Implementing such reforms is expected to improve tax administration accountability, strengthen the system's integrity, and restore public confidence in fair and transparent tax mechanisms.

Evaluation of the Impact of the Interest Compensation Limitation Policy on Taxpayer Confidence and Recommendations for Reforming the Indonesian Tax System

The limitation on interest compensation stipulated in Article 27B paragraph (2) of the KUP Law has a direct impact on taxpayers' perceptions of the fairness and transparency of tax administration. Taxpayers who previously had the right to receive compensation for all overpaid taxes now receive only interest on overpaid tax returns approved in the PAHP. This creates the impression that their rights are formally limited by administrative procedures, thus compromising the perception of fairness in the tax refund process. Taxpayers feel that even if they are legally correct, the financial compensation they receive does not fully reflect their rights.

Legal uncertainty is another significant impact of this limitation. With provisions that only provide limited compensation for overpaid tax returns, taxpayers cannot be certain whether their overpayments will receive interest when facing objections, appeals, or other tax disputes. This uncertainty complicates tax planning and administration strategies for taxpayers, as financial risk remains inherent even if their claims are legally valid. As a result, the tax administration system becomes less predictable, and the legal certainty that should be a key principle of the KUP Law is diminished.

Furthermore, the limitation on interest compensation also has the potential to reduce voluntary taxpayer compliance. When their financial rights are not fully protected, taxpayers may feel less motivated to report and pay taxes on time. This sense of unfairness can foster resistance to administrative procedures and affect long-term compliance behavior. Decreased voluntary compliance ultimately impacts tax revenues and the stability of the tax system as a whole.

The long-term impact on the integrity and effectiveness of the tax system is also noteworthy. When taxpayers experience limited rights to interest compensation, they tend to be more cautious or even delay legitimate administrative actions for fear of having their funds withheld without compensation. This affects tax reporting behavior, financial planning, and compliance strategies, which can reduce the efficiency of tax administration. This imbalance suggests that an administration that overemphasizes control without regard for taxpayer rights risks undermining the system's effectiveness.

The imbalance between obligations and rights also affects the legitimacy of the tax administration. Taxpayers who feel unfairly treated—sanctioned when wrong but receiving only limited compensation when right—may perceive the tax system as less fair. The legitimacy of the tax administration depends heavily on the public perception that laws and procedures are being implemented fairly. If this perception is compromised, public trust declines, and the potential for conflict or disputes increases. Doctrinal studies on the protection of taxpayer rights emphasize that interest compensation is an important instrument in creating corrective justice in the tax system. Hadi (2020) states that the limitation of interest compensation as stipulated in Article 27B (2) of the KUP Law has the potential to harm taxpayers, because funds withheld by the state during administrative or dispute processes do not receive interest. In the modern legal context, interest compensation is not only an administrative right, but also protection against financial losses arising from the withholding of tax funds by the state. This doctrine emphasizes that every tax policy must consider the balance between state authority and taxpayers' financial rights.

Previous literature and case studies demonstrate the real impact of interest compensation restrictions on taxpayer confidence. For example, a Directorate General of Taxes report indicates that many taxpayers who win disputes or objections only receive a refund of the principal tax without interest. This creates a perception of unfairness and reduces taxpayer motivation to voluntarily comply. Susilo (2019) emphasizes that a tax administration system that limits interest compensation tends to weaken the accountability of tax authorities and reduce the effectiveness of internal taxpayer oversight, thus creating potential conflict between taxpayers and authorities.

A critical review of Article 27B (2) also shows that this restriction lacks relevance to modern legal principles that emphasize fairness, legal certainty, and equality before the law. With limited compensation rights, taxpayers lack full protection over their withheld funds, while obligations and sanctions remain in full force and effect. This situation creates an asymmetry that creates substantive injustice and undermines the legitimacy of tax administration. This analysis emphasizes the need for a critical evaluation of policies to balance taxpayer rights and state authority.

As an alternative to reform, one key recommendation is to expand the scope of interest compensation to cover all tax overpayments, including those resulting from disputes, objections, and administrative corrections. Thus, taxpayers who prevail in claims or disputes will receive full compensation for withheld funds, thus fulfilling the principle of corrective justice. Such reforms will also increase the transparency and accountability of the tax authorities, as any compensation payments must be based on clear and accountable procedures.

Other reform strategies include adjusting administrative procedures to ensure a balance between taxpayer rights and state authority. For example, the government can establish an efficient verification mechanism to accurately calculate interest payments without risking abuse. This step will ensure that compensation is distributed fairly while maintaining administrative control and the integrity of the tax system. This strategy can also minimize disputes and strengthen voluntary taxpayer compliance.

The benefits of implementing these reforms are far-reaching. First, public trust in the tax administration will increase, as taxpayers feel their financial rights are respected. Second, the accountability and transparency of the tax system will be strengthened, thereby enhancing administrative legitimacy. Third, a balance between taxpayer rights and state authority will be achieved, creating a fairer, more efficient, and more sustainable tax system. Thus, these reforms not only resolve the issue of interest compensation but also strengthen the integrity and effectiveness of Indonesia's entire tax system.

CONCLUSION

In conclusion, the limitation on interest compensation stipulated in Article 27B paragraph (2) of the KUP Law has significant practical and legal implications for taxpayers. This limitation only provides the right to compensation for overpaid tax returns approved in the PAHP (Revised Tax Returns), so that funds withheld during the dispute or objection process do not receive interest. This situation creates legal uncertainty, an imbalance between obligations and rights, and has the potential to undermine taxpayer trust in tax administration. Legal analysis shows that this limitation contradicts the principles of corrective justice, legal certainty, and equality before the law. Previous literature and case studies indicate that the limitation on interest compensation can weaken tax administration accountability and reduce voluntary compliance, thus threatening the legitimacy and effectiveness of the tax system as a whole.

Based on these findings, the recommendation is the need to reform Article 27B(2) to expand the scope of interest compensation to cover all tax overpayments, including those resulting from disputes, objections, or administrative corrections. This reform strategy can be implemented through an efficient verification mechanism to ensure compensation is provided fairly without compromising state administrative control. This reform will achieve a balance between taxpayer rights and state authority, increase public trust in tax administration, and strengthen the integrity, accountability, and transparency of Indonesia's tax system.

Implementing such reforms will ensure that the principles of fairness, legal certainty, and equality before the law are maintained in tax administration practices.

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