JURNAL ILMIAH MUQODDIMAH:
Jurnal Ilmu Sosial, Politik dan Humaniora
Vol. 10 No. 4 November 2026
E-ISSN : 2598-6236 (Media Online)
http://jurnal.um-tapsel.ac.id/index.php/muqoddimah
DOI : https://doi.org/10.31604/jim.v10i4.2026

Military Involvement in Tax Supervision: Self-Assessment and Civil Supremacy in Indonesia's 2026 Policy

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Submitted: 12/10/2026; Revised: 04/11/2026; Accepted: 04/11/2026; Published: 04/11/2026

Abstrak

Surat Edaran Direktorat Jenderal Pajak (DGT) Nomor SE-8/PJ/2026, yang diterbitkan pada 15 Juli 2026, membuka koordinasi dengan personel teritorial tingkat desa Tentara Nasional Indonesia (TNI), Babinsa, dalam pengawasan kepatuhan pajak. Hal ini menimbulkan masalah tata kelola: dapatkah pengawasan berbasis pendapatan diperkuat tanpa melemahkan kepercayaan yang menjadi dasar sistem penilaian mandiri dan tanpa mengaburkan batas antara otoritas sipil dan militer? Studi ini menanyakan bagaimana surat edaran tersebut memengaruhi (1) kepatuhan sukarela dan rasa aman wajib pajak, (2) supremasi sipil, dan (3) tata kelola yang baik dan legitimasi fiskal. Studi ini menggunakan studi kasus kualitatif berdasarkan analisis dokumen bertujuan dari peraturan, pernyataan resmi DGT, dan pernyataan publik tahun 2025–2026 oleh pemerintah, legislator, akademisi, dan masyarakat sipil, yang dianalisis secara tematik melalui Kerangka Kerja Lereng Licin (Slippery Slope Framework), teori hubungan sipil-militer, dan tata kelola yang baik. Temuan menunjukkan bahwa, meskipun DGT menekankan bahwa Babinsa tidak memiliki wewenang audit, penagihan, atau penegakan hukum, keterlibatan mereka dalam pengawasan pajak menggeser sinyal yang dikirim kepada wajib pajak dari kepercayaan menuju kekuasaan, yang dapat melemahkan kepatuhan sukarela dan rasa aman wajib pajak. Surat edaran tersebut juga memperluas peran unit militer ke ranah administrasi sipil di luar mandat inti TNI, melemahkan supremasi sipil, dan meninggalkan celah dalam kepastian hukum, perlindungan data, dan akuntabilitas yang dapat mengikis legitimasi fiskal. Oleh karena itu, pengawasan pajak harus didasarkan pada landasan hukum yang jelas, batasan eksplisit terhadap keterlibatan militer, perlindungan data wajib pajak, dan komunikasi publik yang transparan, dengan pembangunan kepercayaan tetap menjadi instrumen utama kepatuhan.

Kata kunci: *Penilaian Diri, Kepatuhan Sukarela, Supremasi Sipil, Hubungan Sipil-Militer, Legitimasi Fiskal*.

Abstract

Directorate General of Taxes (DGT) Circular Letter No. SE-8/PJ/2026, issued on 15 July 2026, opens coordination with village-level territorial personnel of the Indonesian National Armed Forces (TNI), the Babinsa, in tax compliance supervision. This raises a governance problem: can revenue-driven supervision be strengthened without weakening the trust on which the self-assessment system depends and without blurring the boundary between civil and military authority? This study asks how the circular affects (1) voluntary compliance and taxpayers' sense of security, (2) civil supremacy, and (3) good governance and fiscal legitimacy. It uses a qualitative case study based on purposive document analysis of regulations, official DGT statements, and 2025–2026 public statements by

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government, legislators, academics, and civil society, analyzed thematically through the Slippery Slope Framework, civil–military relations theory, and good governance. The findings show that, although the DGT stresses that Babinsa hold no audit, collection, or enforcement authority, their association with tax supervision shifts the signal sent to taxpayers from trust toward power, which may undermine voluntary compliance and taxpayers' sense of security. The circular also extends a military unit into a civilian administrative domain beyond the TNI's core mandate, weakening civil supremacy, and leaves gaps in legal certainty, data protection, and accountability that may erode fiscal legitimacy. Tax supervision should therefore rest on a clear legal basis, explicit limits on military involvement, taxpayer data protection, and transparent public communication, with trust-building remaining the primary instrument of compliance.

Key words: Self-Assessment, Voluntary Compliance, Civil Supremacy, Civil–Military Relations, Fiscal Legitimacy

INTRODUCTION

In July 2026, the Directorate General of Taxes (DGT) issued Circular Letter No. SE-8/PJ/2026 on Guidelines for Taxpayer Compliance Supervision.(Direktorat Jenderal Pajak, 2026) The circular opens avenues for coordination with the village supervisory non-commissioned officers (Babinsa) of the Indonesian National Armed Forces (TNI) and the community police officers (Bhabinkamtibmas) of the National Police in building territorial information networks to support the DGT's field operations. It forms part of the government's effort to strengthen tax compliance supervision without raising rates or imposing new taxes (Kemenkeu, 2026). According to the DGT, Babinsa are not tax officers and possess no authority to conduct audits, collection, or tax law enforcement; they merely facilitate coordination and the smooth execution of DGT officers' duties in accordance with applicable provisions (DJP, 2026).

In Indonesia's taxation system, the self-assessment mechanism constitutes the cornerstone of tax administration. This system vests taxpayers with the responsibility to calculate, remit, and report their own tax liabilities, while the state assumes the role of providing guidance, supervision, audit, and enforcement in cases of noncompliance. The principle positions trust as a principal instrument for fostering voluntary tax compliance (Cahyonowati et al., 2023). However, escalating demands for revenue optimization have prompted the DGT to intensify supervisory measures through information technology, web scraping, remote sensing, information networks, and coordination with territorial apparatuses.

Nevertheless, the policy has sparked broad debate from political, legal, and governance perspectives. Civil society organizations argue that involving Babinsa in tax supervision networks potentially blurs the boundaries between civil administration and national defense functions. This critique rests on the view that tax compliance supervision is a civil administrative domain that should be conducted by tax authorities on the basis of legality, accountability, personal data protection, and public service principles. Military involvement, they warn, risks shifting voluntary compliance toward a security-oriented approach and thereby affecting public perceptions of self-assessment. Concerns also arise regarding the confidentiality of taxpayer data, the potential for intimidation, and compatibility with the TNI's core mandate (DA, 2026).

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The debate also bears on public trust. The success of fiscal policy depends not only on revenue size but also on public trust in government and tax institutions (Fitriandi et al., 2026). Pitlik & Rode, (2021) found that social trust at the individual level is negatively related to a variety of extreme policy attitude measures, which indicates that the level of public trust is closely associated with acceptance of government policies. Consequently, any alteration in tax supervision strategies that involves actors external to the tax authority may influence public perceptions of the state's legitimacy in exercising its fiscal function. The tension between the state's need for revenue and citizens' demand for justice and protection of their rights is long-standing; Rocky Gerung once remarked that *"taxation is a barbaric means of preserving civilization"* (Sandi, 2024).

Previous studies have generally focused on the economic dimension of taxation, such as the redistributive effects of consumption taxes, their impact on consumption, poverty, and national income, and the effect of VAT rate increases on prices (Bachas et al., 2024); (Kolahi et al., 2016); (Kurnaini & Rahmawati, 2024).; (Schechtl, 2022).; (Yani et al., 2024). Another body of work examines compliance behavior through the Slippery Slope Framework (Darmayasa et al., 2024).; (Tahar & Bandi, 2024), and a separate literature addresses civil–military relations in post-Reformasi Indonesia (Nalle, 2026); (Rizki, 2026). These streams have made important contributions, but they have rarely been brought together to examine the political implications of strengthening tax supervision through institutions outside the tax authority.

Given these conditions, a research gap persists regarding the relationship between the self-assessment principle, civil–military relations, and state legitimacy in tax governance. This study offers novelty by analyzing the involvement of the TNI in tax supervision as a political and governance issue, rather than as a matter of tax administration or macroeconomic performance. It is guided by three questions: (1) how does Circular Letter No. SE-8/PJ/2026 affect the trust–power balance of the self-assessment system, voluntary compliance, and taxpayers' sense of security; (2) how does it relate to civil supremacy and the boundary between civil and military authority; and (3) what are its implications for good governance and fiscal legitimacy?

RESEARCH METHOD

This study adopts a qualitative case study design to analyze the political dynamics of TNI involvement in tax supervision in 2026. The approach was selected to examine the political process, policy arguments, institutional relations, and their implications for the self-assessment principle, civil–military relations, and democratic governance. Under an interpretivist paradigm, TNI involvement is understood not merely as an administrative instrument to enhance tax compliance but also as a manifestation of state strategy to strengthen fiscal capacity and expand institutional networks. The unit of analysis is the policy episode surrounding Circular Letter No. SE-8/PJ/2026, from its issuance on 15 July 2026 and the public responses that followed, set against the 2025 legal background of the amended TNI Law.

Document selection. Data comprise primary and secondary sources selected purposively against four criteria: (1) authority and authenticity, meaning documents issued by state institutions or published by identifiable and credible national or international outlets; (2)

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relevance, meaning content that directly addresses Circular Letter No. SE-8/PJ/2026, the role of Babinsa and Bhabinkamtibmas, self-assessment and voluntary compliance, civil–military relations, or governance; (3) period, meaning regulatory documents, statements, and news from 2025–2026, with earlier literature admitted only for theory; and (4) traceability, meaning sources accessible through a verifiable URL or DOI. Anonymous opinion pieces, social media posts, and duplicate reports of the same statement were excluded. The primary corpus consists of the circular itself, the DGT's official written clarification (DGT, 2026), Law No. 7/2021 on Harmonization of Tax Regulations (Republik Indonesia, 2021), Law No. 34/2004 on the TNI (Republik Indonesia, 2004), Law No. 3/2025 amending it (Republik Indonesia, 2025), and Minister of Finance Regulation No. 111/2025 on Tax Compliance Supervision (Menteri Keuangan Republik Indonesia, 2025), which the circular complements. Secondary data were collected through a literature review of Scopus- and Web of Science-indexed articles, SINTA-accredited national journals, academic books, and reports from government and international organizations, retrieved with keyword combinations such as self-assessment, slippery slope framework, voluntary compliance, civil–military relations, civilian control, and fiscal legitimacy.

Public statements. No interviews were conducted. The statements of "informants" are public-domain statements, selected purposively to represent four categories of actors: the tax authority (DGT), legislators (including a member of Commission I of the House of Representatives), academics and legal commentators, and civil society organizations (Imparsial, Setara Institute, and the Civil Society Coalition for Security Sector Reform). A statement was included only if it was attributable to a named person or institution and published by an identifiable outlet, so that both the government's justification and the critical positions are represented. Source triangulation, which compares official statements with critical ones and with the legal text, was used to strengthen the credibility of findings.

Thematic analysis. The 2025–2026 corpus was analyzed following the six phases of (Braun & Clarke, 2006). First, the circular, DGT statements, and public responses were read repeatedly. Second, segments were coded openly (for example, "coordination only", "militarization", "intimidation", "data confidentiality", "legal certainty"). Third, codes were grouped into candidate themes, deductively anchored in the theoretical perspectives while allowing emergent codes. Fourth, themes were reviewed against the full corpus. Fifth, four themes were defined: (a) fiscal pressure as policy context; (b) the trust–power shift and taxpayers' sense of security; (c) military role expansion and civil supremacy; and (d) governance gaps and fiscal legitimacy. Sixth, each theme was interpreted through its corresponding theory and written up as the analysis below. Five integrated perspectives guided interpretation: the Slippery Slope Framework (trust–power nexus), Responsive Regulation Theory (persuasive to coercive shift), State Capacity Theory (fiscal administrative expansion), Civil–Military Relations Theory (military–civil boundaries), and Good Governance Theory (transparency, accountability, legality, proportionality, and citizen rights protection).

Data validity was maintained through trustworthiness criteria—credibility, transferability, dependability, and confirmability—with credibility strengthened through source triangulation, transferability through contextual description of Indonesia's 2026 fiscal policy, dependability through systematic documentation, and confirmability through empirical evidence as the

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basis for interpretation (Malik et al., 2025). Because the circular was issued in July 2026, the analysis captures early public reactions and perceptions; it does not measure actual taxpayer compliance behavior.

RESULT AND DISCUSSION

The analysis is organized around the four themes that emerged from the coding process: fiscal pressure as the policy context, the trust–power balance in the self-assessment system, civil–military boundaries, and governance and fiscal legitimacy. Macroeconomic conditions are discussed only to the extent that they explain why the supervision policy emerged; the analytical weight lies on its political and governance consequences.

Fiscal Pressure as the Context of the Supervision Policy

The circular was issued under measurable fiscal pressure, but this pressure explains the policy's motive rather than its political consequences. Indonesia's realized tax ratio in 2025 reached only 9.31 percent of GDP, well below the government's target of 10.03 percent (Siswanto, 2026), and the 2025 budget deficit, initially projected at 2.53 percent of GDP, widened to 2.92 percent, approaching the 3 percent legal threshold (Guild, 2026). The Coretax administration system, which was expected to strengthen supervision, has itself been marked by recurring technical issues (Armono et al., 2026). Under such pressure, supervision that widens the state's information base is attractive to the government.

The key question is therefore not whether the state needs more revenue but through which instruments it pursues compliance. Revenue pressure can be answered by two different logics: building trust through service quality and fairness, or extending the state's coercive reach. By extending supervision to village-level territorial information networks, Circular Letter No. SE-8/PJ/2026 places the policy at the intersection of the two. The following sections examine its consequences for voluntary compliance, civil supremacy, and governance legitimacy.

The Self-Assessment Dilemma: Trust Versus Power

The self-assessment system adopted by Indonesia since the 1983 tax reform is built upon trust as the primary instrument of tax administration (Iriawan & Inayati, 2022). Under this framework, taxpayers calculate, remit, and report their own tax liabilities, while the state performs guidance, supervision, and selective law enforcement. The system is theoretically efficient because tax authorities cannot manually verify every declaration; responsibility is therefore delegated to taxpayers on the assumption of honest reporting, disciplined by the possibility of future audits (Iriawan & Inayati, 2022). In practice, however, the paradigm creates information asymmetry: taxpayers possess complete details of their position, while authorities must rely on post-reporting audits or third-party data. In game-theoretic terms, this imbalance can lead to adverse selection, moral hazard, and an equilibrium in which both parties incur losses (Hasyim & Abbas, 2017).

The most comprehensive framework for understanding this dynamic is the Slippery Slope Framework (SSF), which identifies two principal dimensions influencing compliance: trust in authorities and power of authorities (Darmayasa et al., 2024). The SSF holds that

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compliance can be achieved through two distinct pathways: a trust pathway yielding voluntary compliance and a power pathway yielding enforced compliance. Studies applying the SSF, including in Indonesia, generally find that trust is positively associated with voluntary compliance, whereas the greater the emphasis on power and repressive supervision, the more eroded the voluntary compliance that constitutes the *raison d'être* of the self-assessment system (Agusti et al., 2026).

In the Indonesian context, empirical evidence reinforces trust as a determinant of compliance (Anjarwi, 2025); (Shelvi & Rachmawati, 2025). A study involving 221 taxpayers in 2024 found that tax morale, which is closely linked to institutional trust, exerts a far stronger influence on voluntary compliance than trust in authorities alone (Fitriandi et al., 2026). Another study employing PLS-SEM on MSMEs in Eastern Indonesia demonstrates that digital tax service quality and perceived fairness positively influence trust, which in turn strongly predicts compliance (Rizal & Kadir, 2026). Trust is thus not an abstract gift but a product of institutional quality that can be built and managed through appropriate policies.

However, the issuance of Circular Letter No. SE-8/PJ/2026 threatens the delicate balance between trust and power within the self-assessment system. The circular opens avenues for coordination with Babinsa and Bhabinkamtibmas in tax supervision. Although this is ostensibly limited to supporting coordination and facilitating DGT officers' duties, it fundamentally shifts the signals the state transmits to taxpayers. Within the SSF, the policy reinforces the power dimension: the presence of security personnel in the tax domain conveys a supervisory signal of threat rather than one of trust and partnership. Research demonstrates that excessive perceived authority power may weaken the effect of trust on voluntary compliance (Tahar & Bandi, 2024). Moreover, voluntary compliance flourishes more readily when citizens observe that all taxpayers are treated equally and that tax benefits return to the public through accessible and transparent services (Krisnanto et al., 2023)., conditions that are harder to sustain when supervision is extended to the village level through territorial apparatus.

The effect on taxpayers' sense of security deserves separate attention, because voluntary compliance requires taxpayers to feel safe when they disclose information to the state. Critics raise three concerns: the confidentiality of taxpayer data when information networks reach village level, the potential for intimidation when uniformed personnel are associated with supervision, and the compatibility of such tasks with the TNI's core mandate (DA, 2026).. A civil society coalition frames the policy as the militarization of civilian space and argues that tax compliance must not be built through it (Sipil, 2026). The DGT's reply, that Babinsa conduct no audits, collection, or enforcement (DJP, 2026), addresses formal authority but not perception. In SSF terms, what matters is not only what an officer is legally allowed to do but also what taxpayers believe the state is able to do to them. Where supervision is associated with security personnel, taxpayers may comply to avoid risk (enforced compliance) rather than out of trust (voluntary compliance), which may weaken tax morale over time.

The government thus faces a classic dilemma between trust and power. On one hand, a low tax ratio drives the search for breakthroughs in compliance supervision. On the other hand, supervisory instruments that overemphasize power risk eroding the trust that underpins voluntary compliance. Evidence on compliance after the tax amnesty in Indonesia

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points in the same direction: trust, rather than power, plays the more consistent role in shaping compliance (Inasius et al., 2020). This indicates that investing in service quality, procedural fairness, and transparency is likely to be more effective in the long term than expanding supervisory power.

The policy implication is that the government should refrain from excessively reinforcing the power dimension and instead invest in trust-building signals. A collaborative compliance approach (Handoko et al., 2023), which reduces uncertainty and balances information asymmetry, may offer a more suitable evolution of the self-assessment system than security-oriented supervision. Without an approach that balances trust and power, tax supervision policy risks creating a slippery slope that erodes voluntary compliance, increases compliance costs, and ultimately undermines the fiscal legitimacy of the state in the public eye.

TNI Involvement in the Perspective of Civil–Military Relations

Civil–military relations in Indonesia since the 1998 reform have been a key indicator of democratic quality and governance (Djuyandi & Sudirman, 2025). Post-Suharto democratization was marked by systematic efforts to subordinate the military to civilian control through institutional reforms aimed at ending the *dwifungsi* doctrine, the TNI's dual role as both a defense instrument and a socio-political force that characterized the New Order regime (Nalle, 2026). These reforms produced fundamental changes: the abolition of TNI seats in parliament, the separation of the police from the TNI, and the restriction of the military to national defense functions as stipulated in Law No. 34/2004 on the TNI. Within the theoretical framework developed by Kuehn and Croissant, civilian control encompasses four dimensions: control over military and defense organization, elite recruitment, public policy, and internal security. From the early reform era to the Joko Widodo presidency, Indonesia made significant progress in the first three dimensions, although internal security remains an arena where military influence persists (Rizki, 2026).

However, the dynamics of Indonesia's civil–military relations entered a troubling new phase beginning in 2024. The election of Prabowo Subianto, a former general with a long track record within the New Order military structure, as president transformed the political landscape. The culmination was the ratification of the TNI Law revision on 20 March 2025 by the House of Representatives (DPR RI), subsequently enacted as Law No. 3/2025 on Amendments to Law No. 34/2004 on the TNI (Suidarmanto et al., 2026). The revision introduced four principal changes: the expansion of Military Operations Other Than War (MOOTW) from 14 to 16 tasks; an increase in civilian positions open to active-duty soldiers from 10 to 15 agencies; the removal of DPR approval requirements for MOOTW; and the extension of the retirement age for star officers (Hartati & Rubiyanto, 2025). This revision constitutes not merely an administrative change but a representation of political-legal maneuvering that touches the core of power relations between civilian and military actors within a democratic state.

In this context, Circular Letter No. SE-8/PJ/2026 cannot be understood in isolation from broader civil–military dynamics (Yanto & Hikmah, n.d.). The policy, which plans to involve Babinsa and Bhabinkamtibmas in building tax supervision information networks down to village and sub-district levels, is a concrete manifestation of military role expansion

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into civilian domains previously exclusive to governmental administration (Honna, 2023). Babinsa, as the frontline of TNI territorial units directly engaging village communities, are structurally subordinate to the Military Rayon Command (Koramil), itself part of the Military District Command (Kodim). This territorial structure, parallel to civilian governance from provincial to village levels, is essentially a New Order legacy designed to maintain military control over society; Babinsa involvement in fiscal affairs thus represents the reuse of territorial infrastructure for civilian functions unrelated to national defense (Nalle, 2026).

From the perspective of civil control theory, this policy raises at least three fundamental problems. *First,* tax compliance supervision is a purely civil administrative function entirely outside the TNI's constitutional mandate. Under Law No. 34/2004 *juncto* Law No. 3/2025, the TNI's core duties are upholding state sovereignty and national defense, not supervising citizens' economic compliance. Even MOOTW are strictly bounded and exclude taxation functions. *Second,* involving military personnel in civilian functions blurs the lines between military and civil authority, boundaries painstakingly constructed over nearly three decades of reform. Commission I DPR RI member TB Hasanuddin, a former TNI Major General, assesses that current military encroachment into civilian domains appears even more excessive than during the New Order era, with concrete examples ranging from tax supervision to guarding officials' private residences (Tiarasari, 2026). *Third,* the policy potentially shifts tax compliance from voluntary compliance toward a repressive security approach. As stated by the Executive Director of Imparsial, deploying uniformed personnel to build information networks down to village level constitutes a form of militarization of civilian space (Sipil, 2026).

Deeper concerns pertain to the long-term consequences for Indonesia's democratization. Although civilian control has been formally established since 1998, recent developments indicate a reconfiguration of power between civilian and military authorities that threatens democratic consolidation and institutional stability. Institutional military resistance to civil supremacy has produced legal dualism that undermines the rule of law and democratic consolidation (Purnama et al., 2025). Babinsa involvement in tax supervision, even if formally limited to coordination and information gathering, creates a dangerous precedent for normalizing military engagement in everyday civil affairs (Gunawan, 2024).

Furthermore, TNI involvement in taxation carries implications for public trust and state legitimacy. Babinsa presence in tax compliance supervision risks eroding public trust in Babinsa themselves, who have long served as community partners at the village level; legislators have expressed concern that involving Babinsa in tax matters may shift public perception of territorial officers from protectors to threatening overseers (Tiarasari, 2026). More broadly, military role expansion into civilian domains under the Prabowo administration, encompassing the creation of 162 new TNI units, six new regional military commands (Kodam), and TNI involvement in programs such as free nutritious meals, pharmaceutical production, and agriculture, reflects a systematic pattern threatening the principle of civil supremacy (Yudha, 2026). The Setara Institute criticizes this expansion for accelerating military penetration into civilian affairs and pushing the TNI away from democratic and rule-of-law principles (Helmi, 2025). The Civil Society Coalition for Security Sector Reform

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asserts that this policy must be halted because it contradicts the principle of civil supremacy, a cornerstone of democratic governance (Sipil, 2026).

From a civil–military relations perspective, TNI involvement in tax supervision signals a regression in security sector reform spanning over two decades. At least four issues consistently emerge in the literature on civil–military relations: civilian control, political neutrality, military professionalism, and accountability. Circular Letter No. SE-8/PJ/2026 simultaneously threatens all four: it weakens civilian control over state administrative functions, jeopardizes TNI political neutrality by engaging it in state revenue collection, undermines military professionalism by assigning tasks outside its core expertise, and reduces accountability as tax functions, which should be subject to civilian oversight, now intersect with an opaque military command structure (Marzuki, 2025).Without fundamental policy correction, Indonesia risks significant democratic regression, whereby the boundary between military and civilian functions increasingly blurs and civil supremacy, the foundation of a democratic state, erodes slowly but inexorably.

Implications for Good Governance and Fiscal Legitimacy

The success of fiscal policy in a democracy is measured not only by revenue growth but also by the government's capacity to build governance that commands public legitimacy. From a good governance perspective, tax policy forms part of the social contract between state and citizen, whereby the government obtains the authority to levy taxes in exchange for providing public services, ensuring legal certainty, and managing state resources transparently and accountably. Good governance rests on transparency, accountability, participation, the rule of law, effectiveness, efficiency, and responsiveness to public interests, principles that underpin modern tax administration, since self-assessment functions effectively only when taxpayers believe the state exercises its authority professionally, proportionally, and accountably (Rizal & Kadir, 2026). Studies show that sound governance enhances trust in tax authorities, strengthens voluntary tax compliance, and expands the long-term legitimacy of fiscal policy (Adedeji et al., 2026). Tax reform therefore concerns not only administrative digitalization or supervisory capacity but also the government's ability to foster trust-based relations with society.

The involvement of Babinsa through Circular Letter No. SE-8/PJ/2026 reflects government efforts to strengthen implementation capacity through inter-agency collaboration, a form of collaborative governance aimed at enhancing supervisory effectiveness and extending the state's reach without creating new bureaucratic structures (Nisa & Tamrin, 2025). The government asserts that Babinsa are not granted authority to conduct audits, collection, or tax law enforcement, thereby preserving administrative functions within the DGT. However, such collaboration must satisfy the principles of legality, transparency, legal certainty, and accountability (Rahma, 2025). Clarity regarding the division of authority, coordination mechanisms, taxpayer data protection, and internal oversight is essential to prevent administrative uncertainty. Because the circular is an internal guideline rather than a statute, such restrictions must be followed by consistent implementation and open public communication; without them, a policy intended to enhance effectiveness may generate divergent interpretations regarding the boundary between civil

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DOI : https://doi.org/10.31604/jim.v10i4.2026

administrative and security functions. Perception is therefore as important as regulatory substance, as it shapes public trust in tax institutions.

A further implication concerns fiscal legitimacy. In the political economy literature, fiscal legitimacy denotes the degree of public acceptance of the state's authority to levy taxes, grounded in the perception that the process is fair, legal, proportional, and produces tangible public benefits. It is determined not only by revenue magnitude but also by the quality of the relationship between government and taxpayers. When citizens perceive tax institutions as professional, independent, and accountable, voluntary compliance grows as a consequence of increased trust in the state (Anjarwi, 2026). Conversely, if a policy is perceived as expanding supervisory instruments without adequate communication, or as blurring jurisdictional boundaries between agencies, fiscal legitimacy may decline even when the policy is administratively designed to enhance supervisory effectiveness.

Such a decline carries implications beyond domestic compliance. Institutional credibility is an indicator considered by investors, international rating agencies, and multilateral organizations; beyond macroeconomic indicators, governance quality, legal certainty, bureaucratic effectiveness, and the independence of public institutions shape confidence in the investment climate (Harbi & Aswan, 2026). If military involvement in tax supervision is perceived as an expansion of security functions into civil administration without adequate justification and accountability mechanisms, it may amplify perceptions of institutional uncertainty and, in turn, negative market sentiment (Alhakim et al., 2026). Such effects constitute heightened risk perception rather than direct economic consequences, yet they remain significant for Indonesia's investment competitiveness amid intensifying global competition.

Based on this analysis, the study extends tax scholarship from fiscal administration toward institutional political economy. Whereas most prior research positions taxpayer compliance as the primary policy output, this study suggests that TNI involvement in tax supervision may shape perceptions of good governance, which in turn affect fiscal legitimacy, public trust, institutional uncertainty, market sentiment, and Indonesia's investment competitiveness. Good governance and fiscal legitimacy are thus institutional capital that determines the sustainability of fiscal policy: a state able to strengthen administrative capacity without diminishing transparency, accountability, legal certainty, and public trust will sustain voluntary compliance, whereas short-term administrative gains may be offset by long-term reputational costs if capacity strengthening is perceived as reducing governance quality.

CONCLUSION

This study examined how DGT Circular Letter No. SE-8/PJ/2026 affects the self-assessment system, civil supremacy, and fiscal governance in Indonesia. In answer to the first question, the circular shifts the signal sent to taxpayers from trust toward power; despite the DGT's assurance that Babinsa hold no audit, collection, or enforcement authority, their association with supervision may weaken taxpayers' sense of security and, with it, voluntary compliance. In answer to the second, the circular extends a territorial military unit into a civilian administrative function outside the TNI's core mandate, which blurs the boundary between civil and military authority and sets a precedent that weakens civil supremacy. In

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JURNAL ILMIAH MUQODDIMAH:
Jurnal Ilmu Sosial, Politik dan Humaniora
Vol. 10 No. 4 November 2026
E-ISSN : 2598-6236 (Media Online)
http://jurnal.um-tapsel.ac.id/index.php/muqoddimah
DOI : https://doi.org/10.31604/jim.v10i4.2026

answer to the third, unclear limits on legal basis, data protection, and accountability may reduce fiscal legitimacy and, through perceived institutional uncertainty, investor confidence. Tax supervision is therefore legitimate only when it remains civilian-led, lawful, and trust-based.

RECOMMENDATIONS AND FUTURE RESEARCH

The government should clarify the legal basis, scope, coordination mechanisms, and authority boundaries of each institution involved in tax supervision, ensuring that audit, collection, and law enforcement remain with legally mandated tax authorities. It should also publish the operational limits of Babinsa and Bhabinkamtibmas coordination and the safeguards for taxpayer data, and prioritize tax services, transparency in revenue use, and open public communication as the main instruments of voluntary compliance. Because this study relies on documents and public statements gathered soon after the circular was issued, the proposed links between perceived governance, fiscal legitimacy, and investment sentiment remain conceptual propositions. Future research should test them through taxpayer surveys, interviews with tax officials and stakeholders, and comparative analysis of tax supervision involving security forces in other countries.

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JURNAL ILMIAH MUQODDIMAH:
Jurnal Ilmu Sosial, Politik dan Humaniora
Vol. 10 No. 4 November 2026
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DOI : https://doi.org/10.31604/jim.v10i4.2026

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JURNAL ILMIAH MUQODDIMAH:
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Vol. 10 No. 4 November 2026
E-ISSN : 2598-6236 (Media Online)
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Jurnal Ilmu Sosial, Politik dan Humaniora
Vol. 10 No. 4 November 2026
E-ISSN : 2598-6236 (Media Online)
http://jurnal.um-tapsel.ac.id/index.php/muqoddimah
DOI : https://doi.org/10.31604/jim.v10i4.2026

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JURNAL ILMIAH MUQODDIMAH:
Jurnal Ilmu Sosial, Politik dan Humaniora
Vol. 10 No. 4 November 2026
E-ISSN : 2598-6236 (Media Online)
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