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Shifting Administrative Norms into Substantive Norms in Taxpayer Proxy Regulation: An Analysis of the Limits of the Minister of Finance's Delegated Authority under PMK Number 44 of 2026

Appe Hutauruk[1], Eko Wahyu Pramono[2*], Yulianto Kiswocahyono[3]
[1] Universitas Mpu Tantular, Indonesia, appehturuk@gmail.com
[2] Universitas Mpu Tantular, Indonesia, msby.wahyu@gmail.com
[3] Universitas Mpu Tantular, Indonesia kkpyuliantokiss@gmail.com

[*]Corresponding Author: msby.wahyu@gmail.com

Abstract: The regulation of taxpayer proxies represents an important mechanism in ensuring the fulfillment of taxpayers' rights and obligations within the tax administration system. However, the delegation of regulatory authority to administrative institutions must remain within the limits established by statutory provisions. This study aims to analyze the limits of the Minister of Finance's delegated authority in regulating taxpayer proxies under Regulation of the Minister of Finance Number 44 of 2026 (PMK Number 44 of 2026), particularly regarding the potential shift from administrative norms to substantive norms. This research employs a normative juridical method using statutory, conceptual, case, and historical approaches. The analysis focuses on the relationship between delegated authority, the hierarchy of legislation, the ultra vires doctrine, and the protection of taxpayer rights. The results indicate that although the Minister of Finance possesses formal authority based on Article 44E paragraph (2) letter e of the General Provisions and Tax Procedures Law (UUP KUP), several regulatory aspects must be carefully examined when they impose restrictions, obligations, prohibitions, or legal consequences affecting taxpayers and their proxies. Such provisions may represent a shift from administrative regulation toward substantive norm formation, which requires stronger legal justification. Therefore, the formulation of taxpayer proxy regulations must maintain proportionality, legal certainty, and consistency with the principle of legality.

Keywords: Delegated Authority; Taxpayer Proxy; Administrative Norms; Substantive Norms; Ultra Vires Doctrine

INTRODUCTION

Modern taxation systems no longer position taxpayers merely as subjects who are obligated to fulfill fiscal responsibilities but also recognize them as legal subjects who possess rights to fair treatment, transparency, and legal certainty throughout the tax administration process (Hamilton, 2021). The complexity of taxation regulations, which continue to develop in line with economic and administrative changes, creates challenges for taxpayers in understanding technical and legal obligations. Consequently, many taxpayers require assistance from competent representatives who can provide professional support in exercising tax rights and fulfilling tax obligations (Khan & Tjaraka, 2024).

The existence of taxpayer proxies is therefore an essential component in creating a balanced relationship between taxpayers and tax authorities. Through the mechanism of authorization, taxpayers are granted the opportunity to appoint individuals or entities with adequate competence to represent, assist, and provide legal support in tax administration procedures. A taxpayer proxy does not merely perform administrative functions but also serves as an instrument for protecting taxpayer rights within the relationship between citizens and the state (Pamuji et al., 2025).

The legal basis for taxpayer proxies is regulated under Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, including subsequent amendments. Article 44E paragraph (2) letter e of the UUP KUP provides authority for the Minister of Finance to further regulate taxpayer proxies. This delegation reflects the legislature's intention to grant administrative authority to the Minister of Finance to establish technical arrangements necessary for effective, orderly, and accountable tax administration (Law Number 6 of 1983 as amended; Law Number 28 of 2007).

However, delegated authority granted to administrative institutions is not unlimited. In administrative law, every authority exercised by government institutions must remain within the boundaries determined by the legal basis granting such authority (Ridwan, 2006). Delegated legislation functions as an instrument to implement statutory provisions and cannot be used as a mechanism to create new legal norms that exceed the scope of authority provided by the parent legislation (Wade & Forsyth, 2014).

The principle of legality requires that government actions, including regulatory activities, must have a clear legal basis and remain consistent with the purpose of the authority granted. Implementing regulations should primarily regulate technical and administrative matters necessary for implementing statutory provisions rather than establish new substantive restrictions, obligations, or sanctions that should be regulated through legislation with a higher hierarchical position (Hadjon & Djatmayati, 2002).

This limitation becomes particularly important when examining Ministerial Regulations as a form of delegated legislation. Although Ministerial Regulations have an important role in implementing government policies, their legal position remains subordinate to laws within the hierarchy of legislation (Soeprapto, 2007). Therefore, the substance regulated in a Ministerial Regulation must maintain a direct relationship with the authority delegated by the statute. When such regulation exceeds the scope of delegation, it may constitute an exercise of authority beyond legal competence or an ultra vires action (Craig, 2021).

In relation to taxpayer proxies, the Minister of Finance issued Regulation Number 44 of 2026 concerning Taxpayer Proxies (PMK Number 44 of 2026) as an implementation of Article 44E of the UUP KUP. This regulation governs various aspects concerning taxpayer proxies, including requirements, competency standards, authority limits, obligations, prohibitions, supervision mechanisms, and legal consequences arising from violations. The objective of this regulation is to improve the professionalism and quality of taxpayer proxy services while ensuring legal certainty in tax administration (Nasrullah & Anggia, 2020).

Nevertheless, the existence of these provisions raises legal questions regarding the boundary between administrative norms and substantive norms. As an implementing regulation, PMK Number 44 of 2026 should primarily regulate administrative procedures, such as appointment mechanisms, document requirements, registration procedures, and administrative relationships between taxpayers, proxies, and tax authorities. However, when a regulation begins to restrict rights, establish prohibitions, determine professional standards with legal consequences, or terminate a person's legal status as a proxy, the regulation enters the domain of substantive norm formation (Hadjon & Djatmayati, 2002).

Substantive norms fundamentally relate to the creation of rights, obligations, restrictions, prohibitions, and legal consequences for legal subjects. Therefore, the formation of substantive norms requires adequate authority to prevent excessive expansion of administrative power (Asshiddiqie, 2006). The main issue in examining PMK Number 44 of 2026 is not whether the Minister of Finance possesses authority to regulate taxpayer proxies, because such authority is explicitly granted by the UUP KUP. The central issue is whether the regulatory content remains within the scope of delegated authority or has shifted toward creating new substantive norms beyond the authority granted by law.

METHOD

This study employs a normative juridical research method, also referred to as doctrinal legal research, with a prescriptive analytical approach (Ridwan, 2006). This method is used to examine the conformity between the regulatory substance of Regulation of the Minister of Finance Number 44 of 2026 concerning Taxpayer Proxies (PMK Number 44 of 2026) and the limits of delegated authority granted under Article 44E paragraph (2) letter e of the General Provisions and Tax Procedures Law (UUP KUP).

Normative legal research focuses on examining legal norms, principles, doctrines, and the relationship between legal rules within a legal system (Hadjon & Djatmayati, 2002). Unlike empirical legal research, which examines the implementation and behavior of legal subjects in society, normative legal research analyzes whether legal norms comply with the principles of legality, legislative hierarchy, authority limitations, and legal certainty (Wade & Forsyth, 2014).

This research specifically examines whether the provisions contained in PMK Number 44 of 2026 remain within the scope of administrative regulation as an implementing regulation or have shifted into the formation of substantive norms affecting rights, obligations, prohibitions, and legal consequences for taxpayers and taxpayer proxies.

Legal Approaches

This research applies several legal approaches to obtain a comprehensive analysis.

1. Statutory Approach

   The statutory approach is conducted by analyzing the relationship between various laws and regulations governing tax administration and regulatory authority, including:

   a. The 1945 Constitution of the Republic of Indonesia;
   b. Law Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended several times, most recently through Law Number 7 of 2021 concerning Harmonization of Tax Regulations;
   c. Law Number 12 of 2011 concerning the Formation of Laws and Regulations and its amendments;
   d. Law Number 30 of 2014 concerning Government Administration;
   e. Government Regulation Number 50 of 2022 concerning Procedures for Implementing Tax Rights and Fulfillment of Tax Obligations;
   f. Regulation of the Minister of Finance Number 44 of 2026 concerning Taxpayer Proxies;
   g. Constitutional Court Decision Number 26/PUU-XXI/2023.

   This approach aims to identify the legal basis of authority, the limits of delegated regulatory power, and the position of ministerial regulations within the hierarchy of Indonesian legislation (Soeprapto, 2007).

2. Conceptual Approach
   The conceptual approach is used to analyze relevant legal concepts, including:
   a. Attribution of authority;
   b. Delegation of authority;
   c. Mandate;
   d. Principle of legality;
   e. Delegated legislation;
   f. Legal certainty;
   g. Proportionality principle;
   h. Ultra vires doctrine.

   These concepts are used to determine the boundary between legitimate administrative regulation and the creation of substantive legal norms that exceed delegated authority (Craig, 2021).

   Delegated authority does not transfer unlimited legislative power to administrative institutions. Instead, the recipient of delegated authority is only authorized to regulate matters related to the purpose and scope determined by the legislation granting such authority (Wade & Forsyth, 2014).
3. Case Approach

   The case approach is conducted through an analysis of Constitutional Court Decision Number 26/PUU-XXI/2023. This approach is used to examine the implications of constitutional court decisions that possess final and binding legal force (*final and binding*) and the obligation of government institutions to harmonize implementing regulations with constitutional decisions.

   The binding nature of Constitutional Court decisions requires all state institutions, including administrative authorities, to ensure that subsequent regulations do not contradict the substance and legal consequences established by the Court (Asshiddiqie, 2006).
4. Historical Approach

   A limited historical approach is used to analyze the development of taxpayer proxy regulations before and after the issuance of PMK Number 44 of 2026. This approach aims to identify whether there has been a transformation in regulatory characteristics, particularly a shift from procedural-administrative regulation toward substantive norm formation.

Types and Sources of Legal Materials

The legal materials used in this research consist of primary, secondary, and tertiary legal materials.

1. Primary Legal Materials
   Primary legal materials include:
   a. The 1945 Constitution of the Republic of Indonesia;
   b. Law concerning General Provisions and Tax Procedures and its amendments;
   c. Law Number 12 of 2011 concerning the Formation of Laws and Regulations and its amendments;
   d. Law Number 30 of 2014 concerning Government Administration;
   e. Government Regulation Number 50 of 2022 concerning Procedures for Implementing Tax Rights and Fulfillment of Tax Obligations;
   f. Regulation of the Minister of Finance Number 44 of 2026 concerning Taxpayer Proxies;
   g. Constitutional Court Decision Number 26/PUU-XXI/2023.

   Primary legal materials are analyzed to determine the formal basis of authority and the legal limits applicable to the formation of delegated regulations.

2. Secondary Legal Materials
   Secondary legal materials consist of legal literature, administrative law books, taxation law references, scientific journal articles, previous research findings, and expert opinions related to:
   1. Governmental authority;
   2. Delegated legislation;
   3. Hierarchy of legislation;
   4. Taxpayer rights protection;
   5. Ultra vires doctrine.

   These materials are used to strengthen theoretical analysis and provide conceptual interpretation of the legal issues examined (Hadjon & Djatmayati, 2002; Ridwan, 2006; Wade & Forsyth, 2014).
3. Tertiary Legal Materials
   Tertiary legal materials include legal dictionaries, legal encyclopedias, and other supporting references used to clarify legal terminology and concepts applied in this research.

Legal Material Collection Techniques

Legal materials are collected through library research by identifying, inventorying, and classifying relevant legal sources. Primary legal materials are obtained from official government institutions, while secondary materials are obtained from legal publications, academic journals, and scholarly literature related to delegated authority and taxation regulation (Soeprapto, 2007).

The collected legal materials are classified based on:

a. Hierarchical position within the legal system;
b. Relevance to the research issue;
c. Relationship with the limits of the Minister of Finance's delegated authority in regulating taxpayer proxies.

Legal Material Analysis Techniques

The analysis of legal materials is conducted through a prescriptive qualitative method using legal interpretation techniques.

First, grammatical interpretation is applied to Article 44E paragraph (2) letter e of the UUP KUP to identify the scope of authority delegated to the Minister of Finance in regulating taxpayer proxies (Asshiddiqie, 2006).

Second, systematic interpretation is applied by placing PMK Number 44 of 2026 within the framework of Indonesian legislation, particularly by examining the relationship between statutes as sources of authority and ministerial regulations as implementing instruments (Soeprapto, 2007).

Third, conceptual analysis is conducted using the ultra vires doctrine to determine whether the substance of PMK Number 44 of 2026 remains consistent with delegated authority or exceeds the limits established by the UUP KUP (Craig, 2021).

The analysis results are then used to formulate the appropriate boundaries of ministerial regulatory authority and identify potential legal issues arising from excessive expansion of delegated regulatory power.

RESULTS AND DISCUSSION

Potential Conflict with the Principle of Final and Binding Constitutional Court Decisions

The first legal issue concerning Regulation of the Minister of Finance Number 44 of 2026 (PMK Number 44 of 2026) relates to its potential inconsistency with the principle that

Constitutional Court decisions are final and binding (*final and binding*) (Asshiddiqie, 2006). Constitutional Court Decision Number 26/PUU-XXI/2023, since being pronounced in an open court session, has obtained permanent legal force and must be respected and implemented by all state institutions, including government agencies exercising regulatory authority.

The principle of finality indicates that Constitutional Court decisions cannot be challenged through ordinary legal mechanisms and possess binding authority toward all state institutions and citizens. This characteristic distinguishes Constitutional Court decisions from ordinary judicial decisions because they directly affect the constitutional validity of legal norms and require state institutions to adjust subsequent policies and regulations accordingly (Asshiddiqie, 2006).

Although Constitutional Court Decision Number 26/PUU-XXI/2023 provides a transitional period until January 1, 2027, such transitional arrangements cannot be interpreted as providing unlimited authority for the government to maintain, modify, or create regulations that contradict the substance of the Court's decision. The transition period should instead function as an opportunity for regulatory harmonization and institutional adjustment to ensure compliance with constitutional requirements (Law Number 12 of 2011).

The harmonization process is essential because implementing regulations occupy a lower hierarchical position compared to statutes and constitutional court decisions that determine the constitutional interpretation of statutory provisions. Therefore, every implementing regulation must be designed to support the implementation of Constitutional Court decisions rather than create new legal obstacles or regulatory conflicts (Soeprapto, 2007).

A further legal concern arises if PMK Number 44 of 2026 regulates matters that substantially fall within the authority of another institution, particularly judicial institutions such as the Supreme Court through Supreme Court Regulations (*Peraturan Mahkamah Agung/PERMA*) or Supreme Court Circular Letters (*Surat Edaran Mahkamah Agung/SEMA*). Such circumstances do not merely represent a problem of regulatory substance but also raise questions concerning institutional authority and the legality of the regulatory process itself (Law Number 30 of 2014).

From the perspective of administrative law, every government institution possesses authority that is limited by its legal basis. The exercise of authority beyond institutional competence constitutes an abuse of authority and may be categorized as an ultra vires action (Ridwan, 2006). Therefore, coordination between institutions becomes essential to prevent overlapping authority and ensure that regulations implementing Constitutional Court decisions remain consistent with constitutional principles.

Shifting Function of PMK Number 44 of 2026 from Administrative Regulation to Substantive Norm Formation

PMK Number 44 of 2026 is fundamentally an implementing regulation derived from delegated authority under Article 44E paragraph (2) letter e of the General Provisions and Tax Procedures Law (UUP KUP). Therefore, its primary function should be limited to providing technical and administrative arrangements necessary to implement statutory provisions effectively (Hadjon & Djatmayati, 2002).

Administrative norms generally regulate procedures, mechanisms, requirements, and technical implementation aspects. In the context of taxpayer proxies, administrative regulation may include procedures for granting authorization, submission of documents, registration mechanisms, verification procedures, and administrative relationships between taxpayers, proxies, and tax authorities (Soeprapto, 2007).

However, the regulatory character changes when an implementing regulation begins to determine substantive legal consequences. A regulation no longer functions merely as an administrative instrument when it establishes restrictions on rights, creates new obligations, introduces prohibitions, determines professional standards accompanied by sanctions, or regulates the loss of a person's legal status (Asshiddiqie, 2006).

Substantive norms differ from administrative norms because they directly affect the legal position of individuals or legal entities. Substantive norms determine what rights a person possesses, what obligations must be fulfilled, what actions are prohibited, and what legal consequences arise from violations (Wade & Forsyth, 2014).

In the context of PMK Number 44 of 2026, the legal issue is not the existence of authority itself. The Minister of Finance indeed possesses delegated authority to regulate taxpayer proxies. The issue concerns whether the regulatory content remains connected to the purpose of delegation or whether it expands into the creation of new legal norms beyond the authority granted by the statute (Craig, 2021).

The doctrine of delegated legislation emphasizes that administrative regulations may elaborate statutory provisions but cannot replace the legislative function of establishing fundamental rights and obligations. When administrative regulations create new restrictions without sufficient statutory authorization, such regulations may violate the principle of legality and legislative hierarchy (Wade & Forsyth, 2014).

Therefore, PMK Number 44 of 2026 must be examined based on whether each provision represents legitimate administrative implementation or constitutes substantive norm formation requiring a stronger legal foundation.

Restriction of Taxpayer Rights Through Ministerial-Level Regulations

Taxpayer rights constitute an essential element within a modern taxation system. Taxpayers are not merely objects of taxation but legal subjects entitled to fair treatment, transparency, and access to legal assistance during tax administration processes (Hamilton, 2021).

The right of taxpayers to appoint representatives or proxies reflects the principle of procedural fairness because taxpayers may require professional assistance in understanding complex tax obligations and defending their legal interests before tax authorities (Kurniawati et al., 2025).

The state has legitimate interests in ensuring that taxpayer proxies possess adequate competence, integrity, and professionalism. Effective supervision of taxpayer proxies is necessary to prevent fraudulent practices, misinformation, and administrative errors that may negatively affect both taxpayers and state revenue (Nasrullah & Anggia, 2020).

Nevertheless, regulatory supervision must be balanced with protection of taxpayer autonomy. Administrative regulations should not excessively restrict taxpayers' ability to choose parties who assist them in fulfilling tax obligations. Excessive restrictions may reduce access to legal assistance, particularly for individuals and small businesses that require professional support but have limited resources (Hamilton, 2021).

From the perspective of the hierarchy of legislation, restrictions affecting fundamental rights should possess a clear legal basis at the statutory level. A Ministerial Regulation should not become an instrument for reducing rights already recognized by law because such action may violate the principle of legality and legal certainty (Soeprapto, 2007).

Therefore, if PMK Number 44 of 2026 establishes limitations regarding who may act as a taxpayer proxy, determines prohibited conduct, or imposes legal consequences without clear statutory authorization, such provisions require further examination under the ultra vires doctrine.

Minister of Finance Potentially Entering the Realm of Substantive Norm Formation

The regulation of requirements, prohibitions, professional standards, and sanctions concerning taxpayer proxies represents an area closely related to substantive legal regulation.

These provisions affect the legal status, professional rights, and obligations of individuals or entities acting as taxpayer proxies (Asshiddiqie, 2006).

When a Ministerial Regulation determines who may perform taxpayer proxy functions, identifies prohibited actions, establishes standards of professional conduct, and determines consequences for violations, it potentially moves beyond procedural regulation and enters the domain of substantive norm creation.

Administrative regulations may contain certain substantive provisions if such authority is explicitly delegated by legislation. However, the delegation must clearly define the scope, objectives, and limits of the authority granted (Craig, 2021).

The problem arises when delegated authority is interpreted broadly, allowing administrative institutions to create restrictions that were never intended by the legislature. Such expansion of authority may undermine the principle of separation of powers and weaken democratic legitimacy in law-making processes (Ridwan, 2006).

From the perspective of administrative law, the validity of delegated regulations depends not only on the existence of formal authority but also on whether the substance of regulation remains within material limits of delegation. Regulations exceeding these limits may be considered ultra vires and potentially subject to judicial review (Wade & Forsyth, 2014).

Potential for Regulatory Overreach

PMK Number 44 of 2026 also raises concerns regarding potential regulatory overreach, namely a condition where administrative authorities exercise regulatory power beyond the original purpose of delegated authority (Hamilton, 2021).

The objective of regulating taxpayer proxies is legitimate. Improving competence, professionalism, and accountability of taxpayer proxies contributes to better tax administration and strengthens public trust in the taxation system (Nasrullah & Anggia, 2020).

However, legitimate objectives do not automatically justify unlimited regulatory restrictions. Every restriction imposed by the government must satisfy the principles of necessity, proportionality, and legal certainty (Ridwan, 2006).

A regulation may become excessive when compliance requirements become disproportionate compared with the objectives pursued. Excessive administrative burdens can reduce accessibility to tax assistance and create barriers for taxpayers seeking professional representation.

Therefore, regulatory design must maintain a balance between state interests in controlling tax administration quality and taxpayers' rights to obtain assistance from trusted representatives.

Open Norms Potentially Violating the Principle of Legal Certainty

One of the legal concerns arising from PMK Number 44 of 2026 is the use of open-ended norms (*open norms*) that may create uncertainty in legal interpretation and implementation. Terms such as "unprofessional," "lacking integrity," or "obstructing the implementation of tax administration" may become problematic when they are associated with legal consequences but are not accompanied by clear, measurable, and objective parameters (Asshiddiqie, 2006).

The principle of legal certainty requires that legal norms must be formulated clearly, predictably, and comprehensibly so that legal subjects can understand their rights, obligations, and prohibited actions (Hadjon & Djatmayati, 2002). Legal certainty is not only concerned with the existence of written regulations but also with the clarity of meaning and the ability of individuals to predict the legal consequences of their conduct.

In administrative law, vague norms provide discretionary authority to government officials. Although discretion is necessary to enable administrative flexibility, excessive discretion without adequate legal standards may create opportunities for arbitrary decision-making (*abuse of discretion*) (Ridwan, 2006).

For example, if the term "unprofessional conduct" is used as a basis for imposing sanctions or terminating the status of a taxpayer proxy, the regulation should clearly define what actions constitute such conduct. The regulation should explain the applicable professional standards, the types of violations, the required evidence, and the procedures for determining whether a violation has occurred.

Without objective criteria, different interpretations may arise between taxpayers, taxpayer proxies, and tax authorities. Such uncertainty may result in inconsistent enforcement and weaken public trust in tax administration. Therefore, every norm that creates legal consequences must be formulated with sufficient precision to prevent arbitrary interpretation (Wade & Forsyth, 2014).

The use of open norms is not entirely prohibited in legislation because certain legal concepts inherently require interpretation. However, such norms must be accompanied by explanatory provisions, measurable indicators, and procedural safeguards to ensure that administrative authority remains controlled within the boundaries of legality (Craig, 2021).

Imbalance Between Tax Authority Powers and Taxpayer Rights Protection

Tax administration requires sufficient authority for tax authorities to ensure compliance, conduct examinations, collect revenue, and enforce tax obligations (Hamilton, 2021). Without adequate authority, the state would face difficulties in maintaining an effective taxation system. However, such authority must always be balanced with mechanisms protecting taxpayer rights. The relationship between taxpayers and tax authorities is inherently characterized by an asymmetry of power. Tax authorities possess institutional authority, access to information, and enforcement powers, while taxpayers are generally positioned as parties required to comply with administrative decisions. Therefore, legal safeguards are necessary to ensure that administrative power is exercised fairly and proportionally (Khan & Tjaraka, 2024).

Taxpayer proxies serve an important function in maintaining this balance. Their role is not limited to assisting taxpayers in completing administrative procedures but also includes providing legal assistance, clarification, and representation in interactions with tax authorities (Nasrullah & Anggia, 2020).

A professional taxpayer proxy can function as a mechanism for protecting taxpayer rights because taxpayers may lack sufficient understanding of complex tax regulations. Therefore, restricting the role of taxpayer proxies through administrative regulations must be carefully justified to prevent weakening taxpayer protection.

If PMK Number 44 of 2026 imposes excessive limitations on taxpayer proxies, their function may shift from being legal representatives who protect taxpayer interests into merely administrative intermediaries following the instructions of tax authorities. Such a condition may disturb the balance between state authority and taxpayer rights (Hadjon & Djatmayati, 2002).

Therefore, regulation of taxpayer proxies should not only focus on ensuring compliance but must also preserve the fundamental role of proxies as instruments of taxpayer protection.

Limits of the Minister of Finance's Delegated Authority in Regulating Taxpayer Proxies

The authority of the Minister of Finance to issue PMK Number 44 of 2026 originates from Article 44E paragraph (2) letter e of the UUP KUP, which grants authority to further regulate taxpayer proxies. However, delegated authority does not provide unlimited regulatory power. The exercise of delegated authority must remain within the scope, purpose, and material boundaries determined by the law granting such authority (Ridwan, 2006).

In administrative law theory, delegated authority differs from attributed authority. Attribution refers to the original granting of governmental authority by legislation, while delegation involves the transfer of authority from one governmental institution to another to exercise certain functions within predetermined limits (Hadjon & Djatmayati, 2002).

Because delegated authority originates from statutory authorization, the recipient of delegation does not possess independent legislative power. The delegated institution may only regulate matters necessary to implement the statutory mandate and cannot create new legal policies that fundamentally alter the rights and obligations of legal subjects (Wade & Forsyth, 2014).

Therefore, PMK Number 44 of 2026 should primarily function as an implementing regulation of the UUP KUP. The regulation may establish administrative mechanisms, such as requirements for appointment, procedures for authorization, document submission, and administrative supervision.

However, when PMK Number 44 of 2026 establishes new restrictions, prohibitions, professional standards, or legal consequences affecting taxpayer proxies, the regulation must be examined carefully to determine whether it remains within delegated authority or has entered the domain of substantive norm formation.

The existence of formal authority alone is insufficient to justify every regulatory provision. The substance of the regulation must remain connected with the purpose of delegation. Otherwise, the regulation may constitute an ultra vires action because the administrative institution has exercised authority beyond the limits established by law (Craig, 2021).

Shifting Administrative Norms to Substantive Norms in PMK Number 44 of 2026

Implementing regulations are intended to ensure that statutory provisions can operate effectively through technical arrangements. Therefore, administrative norms should generally regulate procedures, mechanisms, and implementation processes rather than establish fundamental legal restrictions (Soeprapto, 2007).

In relation to taxpayer proxies, administrative norms may include:

a. procedures for granting authorization;
b. requirements for submitting proxy documents;
c. registration procedures;
d. verification mechanisms;
e. administrative communication between taxpayers, proxies, and tax authorities.

However, when regulations determine who is entitled to act as a taxpayer proxy, prohibit certain actions, impose professional obligations, and establish legal consequences for violations, the regulatory character changes from administrative regulation into substantive norm formation.

Substantive norms directly determine the legal position of individuals because they create rights, obligations, restrictions, and sanctions (Asshiddiqie, 2006). Therefore, the establishment of such norms requires stronger democratic legitimacy and clearer statutory authorization.

The issue concerning PMK Number 44 of 2026 is not whether substantive norms may exist in implementing regulations. Under certain circumstances, delegated legislation may contain substantive provisions if the statutory delegation explicitly authorizes such regulation (Craig, 2021).

The crucial question is whether the substantive provisions contained in PMK Number 44 of 2026 have sufficient connection with Article 44E of the UUP KUP or whether they constitute new restrictions created independently by administrative authority.

Ultra Vires Analysis of Taxpayer Proxy Regulation

The ultra vires doctrine functions as a mechanism for controlling governmental authority by examining whether administrative actions remain within the legal authority granted by legislation (Wade & Forsyth, 2014).

The application of the ultra vires doctrine involves several assessments:

1. First, the source of authority
   The regulation must have a clear legal basis. In this case, the Minister of Finance's authority originates from Article 44E paragraph (2) letter e of the UUP KUP.
2. Second, the material scope of authority
   The regulation must remain related to matters delegated by legislation. Technical implementation is permissible, but the creation of fundamental restrictions requires stronger authorization.
3. Third, the purpose of authority
   The regulatory objective must correspond with the purpose of delegation, namely ensuring effective and orderly tax administration.
4. Fourth, proportionality of restrictions
   Any limitation imposed on taxpayers or taxpayer proxies must be reasonable, necessary, and balanced with the intended regulatory objectives (Ridwan, 2006).

Based on these parameters, PMK Number 44 of 2026 possesses a formal basis of authority. However, provisions that substantially restrict taxpayer rights or determine significant legal consequences require further scrutiny to ensure compliance with the principle of legality.

Implications for Taxpayer Rights Protection and Legal Certainty

The regulation of taxpayer proxies has direct implications for taxpayer rights protection. Taxpayer proxies are not merely administrative assistants but also provide legal support that enables taxpayers to understand and exercise their rights within complex taxation procedures (Kurniawati et al., 2025).

The state has legitimate interests in ensuring that taxpayer proxies maintain competence, integrity, and professionalism. Nevertheless, such objectives must be implemented proportionally and consistently with legal certainty principles (Development, 2020).

Regulatory provisions containing ambiguous standards or broad discretion may create uncertainty and increase the risk of unequal enforcement. Therefore, regulations that impose sanctions or restrictions must contain clear criteria, procedures, and safeguards against arbitrary application (Hadjon & Djatmayati, 2002).

A balanced taxpayer proxy regulation should achieve two objectives simultaneously: protecting state interests in effective tax administration and ensuring taxpayers' access to professional assistance and legal protection.

CONCLUSION

This study examines the limits of the Minister of Finance's delegated authority in regulating taxpayer proxies under PMK Number 44 of 2026. The analysis demonstrates that although the Minister of Finance possesses formal authority based on Article 44E paragraph (2) letter e of the UUP KUP, such authority is not unlimited and must remain within the boundaries established by statutory delegation.

The findings indicate that several regulatory aspects within PMK Number 44 of 2026 potentially represent a shift from administrative norms toward substantive norms. This shift occurs when regulations establish restrictions on taxpayer choices, determine prohibited actions, impose professional obligations, or create legal consequences affecting taxpayer proxies and taxpayers themselves.

The formation of substantive norms through ministerial regulations raises concerns regarding compliance with the hierarchy of legislation and the principle of legality. Although delegated legislation may contain certain substantive provisions, such authority must be explicitly connected to the statutory mandate and must not exceed the purpose and scope of delegation.

Furthermore, excessive restrictions or ambiguous norms may affect taxpayer rights protection and undermine legal certainty. Therefore, regulation of taxpayer proxies must maintain a proportional balance between the government's interest in ensuring professional tax administration and taxpayers' rights to obtain assistance from trusted representatives.

Based on the ultra vires doctrine, every provision contained in PMK Number 44 of 2026 must be assessed based on the source, scope, purpose, and proportionality of delegated authority. Future regulatory development should prioritize clarity of norms, adequate legal basis, and harmonization with the hierarchy of legislation to ensure that taxpayer proxy regulation remains consistent with the principles of the rule of law.

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