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Reevaluating Tax Debt Collection in Indonesia: A Policy and Legal Framework Analysis

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ABSTRACT

Despite certain parameters, tax collection in Indonesia remains suboptimal and a persistent issue. A plethora of existing provisions on tax debt collection in Indonesian tax law present both challenges and opportunities for refinement, spanning laws, ministerial regulations, and circular letters. The method employed in this study is qualitative research. This paper dissects the tax debt collection regulations into three distinct aspects: the statute of limitations for debt collection, enforcement actions, and tax debt write-offs. Using qualitative methods, including policy analysis and in-depth interviews with experts, this paper identifies regulatory gaps and proposes improvements aligned with relevant international best practices. Policy recommendations are derived from in-depth expert interviews, regulatory benchmarks, the Supreme Audit Agency's recurrent audit findings, international organization's studies, and government administration principles. To the best of our knowledge, after an extensive literature review, there's little to no other research that has discussed the topics we've studied in this paper; therefore, our research potentially represents the first of its kind in this domain, setting the stage for further research in this field.

Keywords: tax law, tax debt, tax collection, statute of limitations, tax debt write-off

1. INTRODUCTION

In 2022, Indonesia's tax ratio stood at 10.39%, as reported by the Ministry of Finance (2023). According to the Organization for Economic Co-operation and Development (OECD) data, Indonesia, with a tax ratio of 10.9% in 2021, continues to lag behind other ASEAN countries, including Vietnam (18.2%), the Philippines (18.1%), Thailand (16.4%), Singapore (12.6%), and Malaysia (11.8%).

Indonesia's tax-to-GDP ratio in 2021, at 10.9%, significantly lags both the Asia-Pacific tax-to-GDP ratio, at 19.8%, and the OECD tax-to-GDP ratio, at 34.1%. By comparison, some OECD countries, such as Canada, stood at 33.9%, and the USA at 26.5%, in terms of the tax-to-GDP ratio (OECD, 2023a). This astonishing gap is also one of the reasons this study conducted a regulatory benchmark with those countries, as it potentially indicates an urgent need for tax collection policy reform.

The tax ratio in Indonesia increased by 0.8%, from 10.1% in 2020 to 10.9% in 2021. From 2007 to 2021, Indonesia experienced a cumulative decrease in its tax ratio of 1.4%. Notably, the country reached its highest tax ratio in 2008, at 13%, and its lowest in 2020, at 10.1%, as documented by the OECD (2023b).

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Drawing upon the previously outlined data, it is evident that Indonesia's tax ratio remains relatively low. Numerous factors contribute to Indonesia's persistently low tax ratio, stemming from both internal and external sources. These factors encompass challenges in the domestic and global economies, commodity price dynamics, and tax regulatory policies that have yet to effectively stimulate tax compliance among the populace.

Efficient management of tax debt plays a pivotal role in bolstering revenue streams. Ineffective debt collection practices may lead to the escalation of uncollected national debts that exceed statutory limitations and go unpursued. The International Survey on Revenue Administration (ISORA) for 2021, the inaugural compilation of post-COVID-19 data, reveals that approximately 60% of economies in the Asia-Pacific region recorded a surge in overall tax debt (Chooi, 2023). The ability of each country to collect outstanding tax debt also varies, as seen in Indonesia, which was in the 40%-50% range for total year-end collectible tax debt relative to total year-end tax debt in 2021 (OECD, 2023b).

In accordance with the Audit Results of the Central Government's Financial Statements for the year 2023, the Audit Board of the Republic of Indonesia has conveyed that the condition of overdue and expired tax debt, totaling Rp5.8 trillion within the Directorate General of Taxes (DGT), has not undergone optimal collection efforts (Audit Board of the Republic of Indonesia, 2024). This revelation underscores that the Directorate General of Taxes has yet to execute an optimal approach in pursuing these tax assessments. Suboptimal actions in this regard pose a risk of potential revenue loss due to the expiration of the collection period.

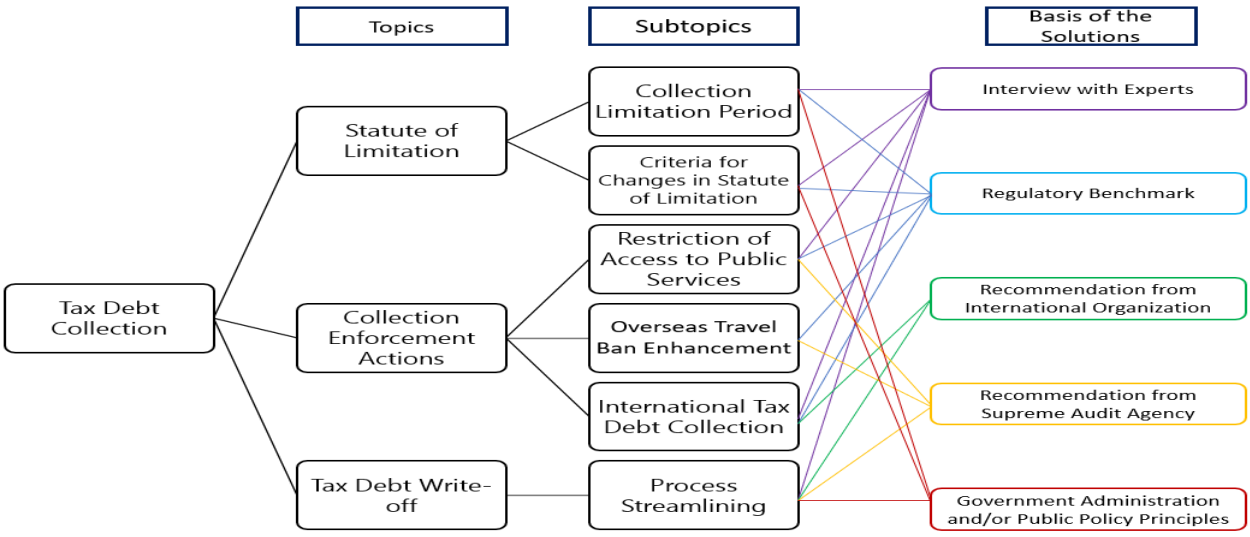
In Indonesia, the regulation that generally governs tax debt collection actions is Law Number 19 of 2000 concerning Tax Debt Collection using Distress Warrant, further regulated by the Minister of Finance Regulation Number 61 of 2023 concerning the Procedure of Collection Action on Outstanding Tax Amounts. In brief, the flow of tax debt collection actions in Indonesia follows this sequence:

1. issuance of a warning letter;
2. issuance of an immediate and simultaneous collection order;
3. issuance and notification of a distress warrant;
4. implementation of asset seizure;
5. sale of seized asset;
6. proposal for overseas travel ban; and/or
7. implementation of detention.

Confronting the aforementioned challenges, the Indonesian government must reevaluate the efficacy of existing regulations and develop more effective, strategic approaches to the collection of overdue taxes. This research serves as a valuable tool to help the government identify areas for improvement. With the

Figure 1

Theoretical Framework



Note. Source: Author Illustration

expectation that enhanced tax debt regulations will mitigate and control tax debt, this endeavor aims to refine the existing tax debt regulations under Indonesian tax law.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

This paper discusses the topics and subtopics as shown in Figure 1.

2.1 Statute of Limitation (Collection Limitation Period)

Omnes actiones in mundo infra certa tempora habent limitationem, meaning that every action in the world is limited to a certain time (Samosir, 2018). The imposition of a time limit for submitting legal claims in any legal matter rests on two fundamental arguments. First, from the perspective of substantive criminal law, there arises a diminishing societal need for prosecution as time elapses. Second, viewed through the lens of procedural criminal law, it involves challenges related to human memory limitations and the inherent conditions of nature that may cause evidence to disappear or lose its evidentiary value over time (Hiariej, 2014). This legal principle lays the ground for a limitation period for tax debt collection.

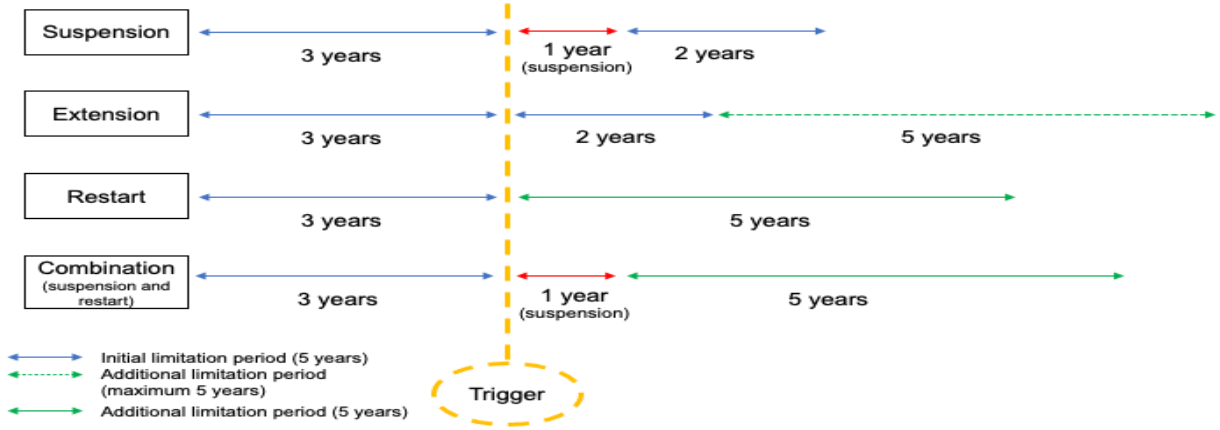
Indonesian tax regulations stipulate that for tax debt owed in 2007 and previous years, the statute of limitations is 10 years and starts from the moment the tax becomes due or from the end of the relevant tax period, part of the tax year, or the relevant tax year. Whereas for tax debt owed in 2008 and the following years, the statute of limitation is 5 years and starts from the issuance of notice of tax collection, notice of tax underpayment assessment, notice of additional tax underpayment assessment, notice of tax correction, objection decision letter, appeal decision, and civil review decision.

The statute of limitation itself can change when certain criteria is met, and the cause of the change differs slightly for tax debt owed in 2007 and the previous years, and for tax debt owed in 2008 and the following years, as stipulated in the Minister of Finance Regulation Number 61 of 2023 concerning the Procedure of Collection Action on Outstanding Tax Amounts, specifically in article 139 to 142. Tax laws in various countries may use different terminology to describe the phenomenon when the statute of limitations period changes. To create a common understanding, Figure 2 illustrates the nature of the changes.

Suppose that in a certain tax jurisdiction, the initial limitation period is 5 years, and the tax debt limitation has run for 3 years. Then, a certain event occurred that triggered changes in the limitation period, whether suspension, extension, restart, or a combination of the three (suspension and restart). According to Law Number 6 of 2023 concerning the Establishment of the Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law, in the case of

Figure 2

Illustration of Changes in Statute of Limitations



Note. Source: Author's Illustration

suspension, the limitation period does not run, and the tax authority cannot enforce collection actions during the suspension period. After the suspension period has elapsed, the limitation period will resume where it left off, and collection actions can be enforced again. In the case of an extension, once a triggering event occurs, the limitation period continues to run as initially stipulated. However, when the initial limitation period ends, another limitation period is added to extend the overall period. The duration of the extended limitation period depends on the triggering event and may not exceed the initial limitation period (Legal Information Institute, 2020). In the event of a restart, the limitation period will be reset once the triggering event occurs (Canada Revenue Agency, 2024). In the case of a combination, the limitation period is suspended when a certain event occurs and then restarts after the event has passed.

2.2 Tax Debt Write-off

Minister of Finance Regulation Number 43 of 2018 concerning Accounting Policy to Write-off Statute-barred Debt, in terms of tax debt write-offs, recognizes two mechanisms: write-offs for accounting purposes and write-offs for administrative purposes. Moreover, in the Minister Regulation Number 147 of 2023 concerning Debt Write-off in Customs and Excises, a tax debt write-off for accounting purposes is the accounting process of removing an asset, specifically accounts receivable, from the balance sheet without eliminating the right to collect the debt. Then, A tax debt write-off for administrative purposes is a series of activities to eliminate the right to collect, or the effort to collect, the debt based on various established criteria and procedures.

After the statute of limitation for debt collection has elapsed and/or certain criteria are met, the Director General of Taxation will conduct regular oversight on tax debts meeting criteria for write-off for administrative purposes. The regulations governing the administrative write-off of tax debts in Indonesia are set out in the Minister of Finance Regulation Number 68 of 2012 on the Procedures for Tax Debt Write-Off and the Determination of the Amount of Write-Off.

For tax debts deemed unrecoverable, two types of research are conducted: administrative and on-site. Administrative research focuses on eliminating tax debts that are no longer collectible due to expiration and on locating documents supporting tax collection that are untraceable. Meanwhile, on-site research is undertaken to identify the underlying reasons why these tax debts have become uncollectible.

2.3 Restriction of Access to Public Services

According to the OECD (2019a), several tax jurisdictions have regulations that deny delinquent taxpayers access to certain government services and temporarily close a business or revoke a license. Approximately 50% of these jurisdictions have implemented the denial of delinquent taxpayers' access to certain government services as a frequently used power. This indicates that blocking access to public services such as Corporate Legal Entity Administration Systems, export-import, or other government services is not an impractical measure for jurisdictions in the context of tax collection enforcement.

In Indonesia, the restriction of access to public services for delinquent taxpayers is already incorporated in the Minister of Finance Regulation Number 146 of 2023, Article 146. The Regulations governing access blocking to the Corporate Legal Entity Administration System in Indonesia are set out in the Minister of Law and Human Rights Regulation No. 19 of 2017 and the Minister of Law and Human Rights Regulation No. 28 of 2016. Both regulations govern the Procedures for Blocking and Unblocking Access to the Corporate Legal Entity Administration System for Limited Liability Companies, as well as foundations and associations. These rules specify that relevant government agencies/law enforcement authorities authorized to do so may request the blocking of access to administrative systems for limited liability companies, foundations, and associations by submitting a written request to the Minister through the Director General of the General Legal Administration (Minister of Law and Human Rights 2016; Ministry of Law and Human Rights, 2017).

DGT, as the tax authority, utilizes these regulations to implement tax collection measures. The action to block access to the Corporate Legal Entity Administration System is intended to pressure tax debtors to promptly settle their tax debts. According to Sanjaya (interview, June 26, 2024), the Head Section of the Tax Collection by Distress Warrant Regulation of the Directorate General of Taxes, Ministry of Law and Human Rights, has been cooperative in processing requests to block access to the administrative system to date.

2.4 International Tax Debt Collection

In Indonesia, the existing regulation on cross-border mutual assistance is initially set out in the Director General of Taxes Regulation Number 42 of 2011 concerning the Procedures of Tax Debt Collection Assistance Based on Tax Treaty.

The Minister of Finance Regulation Number 61 of 2023, articles 78 to 127, further stipulated the mechanism for cross-border mutual assistance. Despite these articles, Suryo Utomo, the Director General of Taxes, mentions that the DGT is still determining which forms of mutual assistance can be provided or received from partner countries/tax jurisdictions. So far, Indonesia has entered tax treaties with 13 countries: the USA, Armenia, the Netherlands, Belgium, the Philippines, India, Laos, Egypt, Suriname, Jordan, Venezuela, and Vietnam (Rahman, A. (2023). According to I Gusti Nyoman Sanjaya (interview, June 26, 2024), the DGT is currently drafting technical regulations on the procedures for international tax debt collection.[1] The procedures will carry the reciprocity principles (*mutatis mutandis*) with those of the partner countries/tax jurisdictions.

3. RESEARCH METHODOLOGY

This study is qualitative research that employs methods such as a literature review and interviews with relevant policymakers. This is in accordance with Gill et al. (2008), who identified several data collection methods in qualitative research, including observation, visual analysis, literature review, and interviews (individual or group).

The data and literature used in this study are sourced from relevant entities, including the Organization for Economic Co-operation and Development (OECD), the Asian Development Bank (ADB), the Indonesian Ministry of Finance, the Directorate General of Taxes, the Audit Board of the Republic of Indonesia's audit reports, and scholarly journals. In-depth interviews with experts were purposively conducted with three senior policymakers from the Directorate General of Taxes' headquarters to extract insights beyond what the literature and documentary sources could provide. The selection process was guided by two principal criteria: (1) each participant possesses no less than seven years of professional experience in the field of tax debt collection, and (2) each holds a distinct area of expertise corresponding to the thematic focus of this study, namely, regulatory drafting and formulation, technical enforcement policy, and administrative policy for tax debt collection.

Initially, this study was designed to employ a quantitative analysis using empirical data formally requested from the Directorate General of Taxes (DGT) several months prior to the submission. However, the authors received both an official letter and informal communication indicating that the requested dataset could not be provided due to a systemic error in the database. Consequently, the research design was adapted to a qualitative approach. This methodological choice was made to ensure that meaningful insights could still be derived from regulatory documents, secondary data, and expert interviews, which are particularly well-suited to exploring complex legal and administrative phenomena. While qualitative research allows for a nuanced understanding of the contextual and institutional dynamics underpinning tax debt collection, it is acknowledged that it does not yield statistically generalizable results. This paragraph is included to corroborate the findings and solutions proposed in

[1] Interview conducted with I Gusti Nyoman Sanjaya (2024), Head Section of Tax Debt Collection with Distress Warrant Regulation, Directorate General of Taxes

subsection "4.1 Statute of Limitation" and to highlight avenues for future research, particularly potential quantitative studies that could validate and expand upon the qualitative insights presented here once reliable empirical data becomes available.

4. RESULTS AND DISCUSSIONS

4.1 Statute of Limitation

Minister of Finance Regulation Number 61 of 2023 concerning Procedure of Collection Action on Outstanding Tax Amounts stipulated that the collection limitation period of tax debt collection is 5 years since the issuance of notice of tax collection, notice of tax underpayment assessment, notice of additional tax underpayment assessment, notice of tax correction, objection decision letter, appeal decision, and civil review decision, for tax debt owed after 2008. However, it's subject to suspension if certain criteria are met, as stipulated in the Minister of Finance Regulations, specifically in articles 141 to 143. These articles, however, cast doubt on their efficacy in boosting tax revenue from debt collection activities. This skepticism is fueled by comparative analysis of regulations in other countries, where the collection limitation period is longer and the criteria for suspension, extension, and/or restart of the limitation period differ and are more extensive. For example, the Internal Revenue Service (IRS) of the U.S. regulates that the statutory limitation period for tax debt is 10 years (Internal Revenue Service, 2024). The Canada Revenue Agency (CRA) regulated the same matter for 6 or 10 years, depending on the type of tax debt (Canada Revenue Agency, 2024). The 6-year limitation period applies to business payroll debt, whilst the 10-year limitation period applies to business GST/HST debt, individual tax, corporation tax, and large corporation (as defined under the Canada Income Tax Act). As can be inferred, Indonesia has a considerably shorter collection period than some countries with higher tax ratios.

4.1.1 Suspension

In Indonesia, under Law Number 6 of 2023 on the Establishment of the Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law, the statutory limitation period is suspended when taxpayers lodge an objection to the tax assessment letters or an appeal against the decision on the objection. The suspension period ends 1 month after the decision on the letter of objection or the appeal. The DGT must issue a decision on the letter of objection within 12 months (at the latest) after receiving the taxpayer's objection proposal. This means the suspension period can last up to 13 months.

Table 1

Actions that suspend the limitation period

No	Criteria for Suspension	Indonesia	Canada	USA
Action the tax debtors initiate				
1	filing an assignment (bankruptcy or proposal) under the Bankruptcy and Insolvency Act, Farm Debt Mediation Act, or Companies' Creditors Arrangement Act	X	✓	✓
2	becoming a non-resident of the country after the tax authority issues a notice of assessment or reassessment	X	✓	✓
3	filing a notice of objection	✓	✓	✓
4	filing an appeal with the Tax Court	✓	✓	✓
5	military personnel serving in the combat zone	X	X	✓
Action the tax authority initiates				
6	accepting security instead of payment of a tax debt	X	✓	✓
7	postponing collection action without accepting security for an object or appealed GST/HST debt	✓	✓	✓

Note. Source: Canada Revenue Agency's Official Website and Indonesia's Law Number 6 of 2023

In the United States of America, however, once the suspension period has elapsed, the remaining limitation period will resume (Legal Information Institute, 2018, 2020, 2022). Some situations that suspend the collection actions are when a tax debtor:

1. lives outside the U.S. for an uninterrupted period of six months or more,
2. request an installment agreement (the review process from the IRS suspends the limitation period),
3. file bankruptcy,
4. file a notice of objection or appeal,
5. file an Offer in Compromise (OIC),

which then will suspend the 10-year statute of limitations during that time (Justia Legal Resources, 2023; Internal Revenue Service, 2023a, 2023b).

In Canada, when a limitation period is extended, the clock stops running on the date the event occurs and does not run during the event. This also has the effect of stalling the collection's limitation period. When the event is completed, the limitation period resumes where it left off. As a result, it may take more than 6 or 10 years to reach the limit. For example, if an event extended the 6-year limitation period by 2 years, it would take 8 years to reach the limit. Table 1 shows some examples of actions that will extend the collection's limitation period (Canada Revenue Agency, 2023).

While Indonesia shares the same criteria as the U.S. and Canada for objections and appeals that suspend the limitation period, that's precisely where the similarity ends (Canada Revenue Agency, 2018; Internal Revenue Service, 2023). The IRS and CRA have a more comprehensive list of situations that can suspend the collection period, which will then be followed by a restart. This will extend the tax debt's lifespan and create more opportunities for tax authorities to pursue payment. The criteria that the DGT can incorporate in the regulations might include situations when tax debtors:

1. file for bankruptcy,
2. lives outside of Indonesia for an uninterrupted period of six months. This aligns with General Provisions of Taxation article 2 section 4 subsection c, stating that residents who stay outside of Indonesia for 183 days in a 12-month period are considered to be foreign tax subjects as stipulated on Law Number 6 of 2023 concerning the Establishment of the Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law article 2 section 4 subsection c, and/or
3. file an Offer in Compromise.

4.1.2 Extension

In Indonesia, no regulations have allowed extension of the limitation period, as illustrated in Figure 2. The mechanisms for altering the limitation period are restart and combination (Law Number 6 of 2023). Whereas, in the U.S., this mechanism exists to accommodate tax debtors who are willing to set up an installment payment plan with the IRS, and they may need to agree to extend the statute of limitations for up to six years, which is the maximum length of the payment plan. The IRS is known to entice a taxpayer into agreeing to an extension in exchange for a generous installment payment plan, especially if they owe considerable amounts and are approaching the end of the limitations period (Justia Legal Resources, 2023). However, tax debtors may come out ahead financially by rejecting the deal and limiting the IRS to any collection efforts that it can complete within the 10-year period (*ibid*).

4.1.3 Restart

To illustrate the comparison between the three jurisdictions in restarting or extending the statute of limitations, Table 2 provides a critical summary.

As can be seen from Table 2, Indonesia has two fundamental differences from the two jurisdictions:

1. The collection limitation period is substantially lower than that of Canada and the USA, and
2. The criteria for restarting or extending the statute of limitations are far more limited than those in Canada, especially given the narrow range of actions the tax authority can initiate.

If not promptly addressed and evaluated, these two fundamental differences could significantly hamper the state's ability to recover tax revenue.

Based on the interview conducted with I Gusti Nyoman Sanjaya (interview, June 26, 2024), Head Section of Tax Debt Collection with Distress Warrant Regulation, Directorate General of Taxes, it's stated that the reason why the tax debt limitation period in Indonesia is shortened from 10 years (for tax debt owed in 2007 and the previous years) to 5 years (for tax debt owed in 2008 and the following years) is to provide legal certainty to taxpayers. Despite the noble reason, he stated that the decision to shorten the limitation period was based solely on the policymakers' assumption at the time that it would provide better legal certainty for taxpayers. There was no evidence, data analysis, regulatory benchmark, literature review, or other scientific methods conducted to support that amendment, to the best of his knowledge. When asked, he also implied that, up to this point, there are no quantitative measures available to determine whether the decision to shorten the

Table 2

Criteria to Restart or Extend the Statute of Limitation

No	Criteria to Restart the Statute of Limitation	Indonesia (≤2007)	Indonesia (≥2008)	Canada	USA
Collection limitation period		10 years	5 years	6 and 10 years	10 years
Start date		The date tax is owed	The issuance date of tax debt	The issuance date of tax debt or the 91st day after notice of assessment is sent	
Actions the tax debtors initiate					
1	make a voluntary payment	✓	X	✓	X
2	write a letter to the tax authority proposing a payment arrangement	✓	✓	✓	✓
3	offer to provide security instead of paying the amount owed	✓	✓	✓	✓
4	make a written request for a reassessment	✓	X	✓	✓
5	file a notice of objection or appeal to the tax authority	✓	✓	✓	✓
6	file a lawsuit to the Tax Court	✓	✓	✓	✓
7	request the tax authority to make pre-authorized debt payments	✓	✓	✓	✓
Actions the tax authority initiates					
8	issues a garnishment or set-off to collect an outstanding tax debt when tax debtors don't make voluntary payments	X	X	✓	X
9	issues a notice of assessment or reassessment against a third party for amounts tax debtors owe	X	X	✓	X
10	certifies taxpayers' tax debt in the Federal Court	X	X	✓	X
11	initiates seizure and sale of assets to collect the outstanding debt	X	X	✓	X
12	applies a refundable credit to taxpayers' tax debt and notifies you by sending you a letter or statement of account	X	X	✓	X
13	notifies the distress warrant to the tax debtors	✓	✓	X	X
14	conducts criminal investigation on tax fraudulence	X	✓	X	X

Note. Source: CRA and IRS' Official Website and Indonesia's Ministry of Finance Regulation Number 61 of 2023

limitation period has been successful, a point implicitly corroborated by the interview conducted with Cahyo Prayudi (interview, July 11, 2024).[2]

According to the interview conducted with Dwi Presidiani (interview, November 26, 2024)[3], possible reasons for shortening the limitation period included preventing potential government abuse of power, providing greater legal certainty and fairness for taxpayers, and streamlining the tax authority's collection process. Nevertheless, she corroborated I Gusti Nyoman Sanjaya's assertion that there appears to be a lack of evidence-based rationale for the shortened collection limitation period (interview, June 26, 2024). This suggests a potential disconnect between the policymaker's stated intention and the empirical data that informed its creation.

Aside from the shortened limitation period, one of the changes in the amendment is that the criterion for restarting the statute of limitations is the taxpayer's voluntary payment, which no longer restarts the statute of limitations. However, when asked for her opinion on incorporating taxpayers' voluntary payment as a criterion for restarting or extending the statute of limitations, Presidiani (interview, November 26, 2024) expressed her agreement. She reasoned that such payment constitutes taxpayers' direct recognition of the debt and would equip the tax administration with a potent mechanism for recovering tax debt. She reiterated that to the best of her knowledge, this amendment was also not supported by any empirical data analysis.

The insufficient evidence supporting this regulatory amendment is quite concerning, given its implications for the DGT's ability to enforce collection actions and collect tax revenue. According to Banks (2009), many policy decisions have been made without evidence, in which policy makers rely on intuition, ideology, conventional wisdom, or theory alone, and the resulting policies can go seriously astray, given the complexities and interdependencies in our society and economy, and the unpredictability of people's reactions to change (*ibid*). Hence, there is a need for an evidence-based policy, since better use of evidence in policy and practice can improve development performance in developing countries (Court & Sophie, 2005).

To further add information related to the matter, Cahyo Prayudi (interview, July 11, 2024) stated during the interview that the challenges pertaining to the criteria to restart the statute of limitations are as follows:

1. For direct recognition of tax debts through written statements submitted by taxpayers, even though existing provisions stipulate that this restarts the statute of limitations, the DGT only recently incorporated this into its internal information system, specifically in December 2022. Therefore, there's a chance that many delivered written statements have not yet been documented in the system, especially prior to December 2022 and in previous years.
2. As for indirect recognition, more specifically, when taxpayers file appeals and/or lawsuits to the tax court and/or file a case review to the Supreme Court, it's known that the DGT and the Tax Court have implemented the exchange of information/interconnection of the database through e-Tax Court, effective in August 2023. Therefore, objections or lawsuits cannot be recognized in the system, which automatically restarts the statute of limitations. However, prior to August 2023, no such automatic mechanism existed. Hence, when taxpayers filed lawsuits before the implementation of the e-Tax Court, the statute of limitations remained unchanged, even though it was supposed to restart. According to the Tax Court Secretariat (2023), throughout 2020-2023, the outstanding amount of case files related to appeals and lawsuits from the DGT is 48.167. Such an astronomical number of case files would've provided DGT with golden opportunities to restart the statute of limitations had the ideal mechanism been in place. Despite these flaws,

[2] Interview conducted with Cahyo Prayudi, technical policy reviewer from Section of Quality Control of Tax Debt Collection Administration, Directorate General of Taxes

[3] Interview conducted with Dwi Presidiani, Head of Strategy and Tax Debt Collection Support Section, Directorate General of Taxes

the DGT is currently undertaking development to mitigate this perennial issue.

Those two challenges lead to a situation in which the statute of limitations expires earlier than it should, thereby limiting the DGT's ability to collect debts and creating inaccuracies in tax debt write-off calculations. These also demonstrate that the DGT has not yet implemented a comprehensive monitoring and evaluation mechanism to assess the effectiveness of the statute of limitations.

To conclude all the findings above, the decision to shorten the limitation period in Indonesia has questionable efficacy, given that:

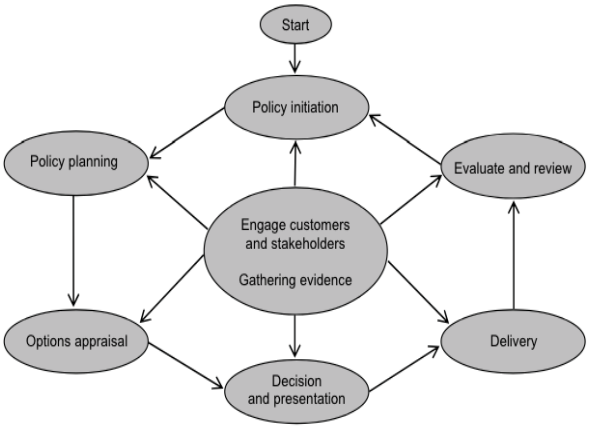
1. Compared to developed countries with higher tax ratios, which in this paper are discussed, the USA and Canada, Indonesia has the shortest limitation period.
2. The criteria for suspending and/or restarting the limitation period are more limited than those in the USA and Canada.
3. The decision to shorten the limitation period from 10 years to 5 years appears to lack a strong scientific basis/evidence-based policy.
4. There are no quantitative metrics/any other metrics available to measure or determine whether the amendment in the limitation period from 10 years to 5 years is a success/effective or not, and
5. The mechanism to monitor and evaluate the results and effectiveness of each criterion that restarts the statute of limitations does not yet exist.

To address the challenges, the DGT might take the following actions:

1. Quantitatively measure the impact of the existing regulations that stipulate the length of the statute of limitation (for tax debt owed in 2007 and the previous years and tax debt owed in 2008 and the following years) towards tax debt collection revenue, tax debt collection actions, and tax debtors' behavior and compare the results for tax debt owed in 2007 and the previous years and tax debt owed in 2008 and the following years. Initially, this paper was intended as a quantitative analysis of the regulations in question. However, as mentioned in the "Research Methodology" section, this paper pivoted to qualitative analysis. Despite that, this paper might serve as a basis for future research on the topic, since it constitutes a pioneering effort in its domain, filling a gap in the literature where no prior studies have ventured.
2. Initiate a quantitative simulation of the impact of adding other criteria to suspend and/or restart the statute of limitation (as reflected in IRS and CRA regulations) towards tax debt revenue and tax debt collection actions.
3. Adding other relevant criteria to suspend and/or restart the statute of limitations if the results of the analysis and simulation turn out to be favorable towards enhancing tax debt collection.
4. Initiate the mechanism to regularly monitor and evaluate the results of each criterion that suspend and/or restart the statute of limitation, so that the challenges that were mentioned by Cahyo Prayudi (interview, July 11, 2024) can be prevented. This can also serve as a tool for policymakers to objectively monitor and evaluate the statute of limitations' effectiveness.

Figure 3

The policy process



Note. Source: Head (2019)

The proposed solutions above align with three enabling factors that underpin modern conceptions of evidence-based policy: high-quality information bases on relevant topic areas, cohorts of professionals with skills in data analysis and policy evaluation, and political incentives to use evidence-based analysis and advice in governmental decision-making processes.

According to Head (2019), a more realistic and complex model is conveyed in a diagram published by the Scottish Executive, which allows for the reiteration of process steps and continual consultation and evidence gathering. Therefore, the solutions are also aligned with the evidence-based policy process, as they accommodate the need for periodic evaluation and review of the statute of limitations' effectiveness.

4.2 Collection Enforcement Actions

Collection enforcement actions have captured the attention of the Audit Board of the Republic of Indonesia, as outlined in the Audit Results Report on the Internal Control System and Compliance with the Regulations of the Central Government for the year 2022. Challenges in tax debt management extend beyond organizational aspects to include tax collection procedures (Audit Board of the Republic of Indonesia, 2023). The suboptimal nature of tax collection actions, especially for the legally binding tax assessment letters (*inkracht*), is evidenced by the existence of 390 expired tax assessments totaling Rp808.19 billion, which have not undergone optimal collection efforts, resulting in financial losses for the state as the Directorate General of Taxes (DGT) forfeits its right to pursue collection actions.

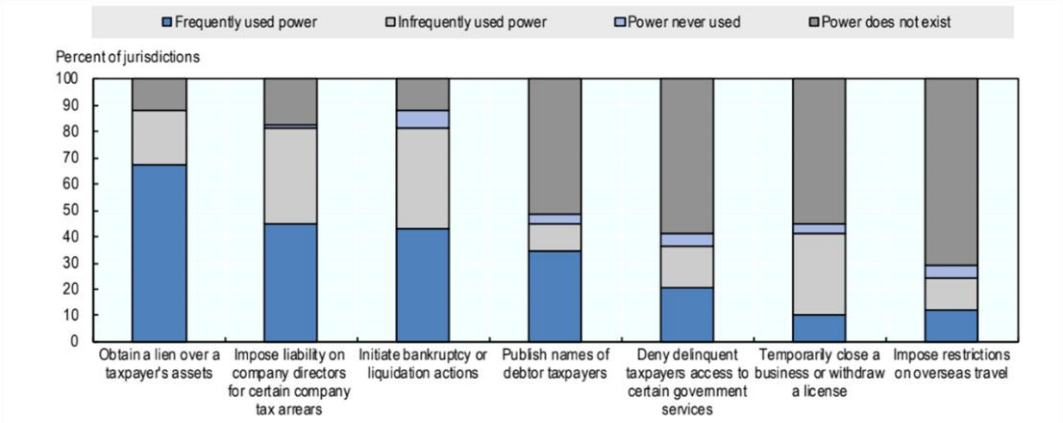
Based on the explanations provided by the DGT, it is evident that the DGT has not undertaken asset seizure for tax assessments even after the issuance of the distress warrant. This serves as a notable indication that the DGT needs to enhance its oversight and control mechanisms concerning tax receivables. This aligns with the findings of Elmirzaev and Kurbankulov (2016), who suggest that tax debt management could be a viable solution for reducing outstanding tax debt. The need for internal improvements within the DGT becomes apparent as part of a comprehensive strategy to address and rectify these operational and regulatory aspects.

Tax debt collection actions in Indonesia encompass both active and passive methods. Passive collection begins when the tax authority issues a tax assessment letter and concludes on the expiration date, which is 1 month from the issuance of the assessment, as stipulated in Article 9, paragraph 3 of the General Taxation Provisions Law. On the other hand, active collection begins when the tax collector delivers a warning letter, conducts immediate and simultaneous collection, issues a distress warrant, executes seizures and asset sales (auctions), imposes an overseas travel ban, and even proceeds to detention. This aligns with the definition of tax debt collection as stipulated in Law Number 19 of 2000 concerning Tax Debt Collection using Distress Warrant.

The Ministry of Finance has enacted several regulations concerning the DGT's authority to enforce tax debt collection actions. The most recent regulation is the Ministry of Finance Regulation Number 61 of 2023 concerning the

Figure 4

Power to assist the enforcement of debt



Note. Source: OECD (2019a)

Procedure for Collection Action on Outstanding Tax Amounts, which came into effect on 12 June 2023 and supersedes the previous regulation, the Minister of Finance Regulation Number 189 of 2020, concerning the same matter. As stipulated in the regulation itself, it is issued with the consideration to provide justice, legal certainty, and effectiveness in the implementation of tax debt collection actions and regulations in the field of tax debt collection, and considering adjustments to the provisions regarding tax debt collection assistance based on Law No. 7 of 2021 concerning Tax Regulation Harmonization.

In its 2019 report, the OECD categorized some of the collection enforcement actions conducted in certain tax jurisdictions, as shown in Figure 4. In the figure, it can be seen that actions such as obtaining a lien over a taxpayer's assets, imposing liability on company directors for certain company tax arrears, and initiating bankruptcy or liquidation actions are widely regulated and implemented in some jurisdictions. Meanwhile, actions such as publishing the names of debtor taxpayers, denying delinquent taxpayers access to certain government services, temporarily closing a business or withdrawing a license, and imposing restrictions on overseas travel are less common. In fact, more than 50% of jurisdictions have not established regulations for these collection measures. This raises the question of whether Indonesia can implement some of these measures and whether there is potential to enhance the effectiveness of tax collection actions.

4.2.1 Restriction of Access to Public Services

According to Cahyo Prayudi (interview, July 11, 2024), the DGT currently imposes two forms of restrictions on public services for tax debtors, namely blocking access to the Corporate Legal Entity Administration System and to customs. The challenge that DGT currently faces in blocking both services is the manual handling of the end-to-end process. For example, during the blocking of the Corporate Legal Entity Administration Systems, the manual process created a time gap between the proposal to block and the actual blocking. Consequently, it poses the risk of management changes that might occur during the time gap and reduce the effectiveness of the system blocking. A solution to enhance the effectiveness of the administration system access-blocking measure is interoperability between the information systems of the DGT and the Directorate General of Legal Administration in the Ministry of Law and Human Rights. Additionally, the scope of the administration system access blocking should be expanded to include not only corporate taxpayers, such as limited liability companies, foundations, and associations.

Whereas for the blocking of export and import access, as stipulated in the Director General of Taxes Regulation Number 24 of 2017 concerning the Guidance on Recommendation regarding Customs Access, specifically in article 2, the Director General of Taxes can recommend the Director General of Customs and Excise (DGCE) to block the customs access for taxpayers who haven't paid off their outstanding tax debts. Even though there's interoperability between the DGT and DGCE databases, the process of blocking customs access is still conducted manually, according to an interview with Cahyo Prayudi (interview, July 11, 2024).

On the other hand, the Directorate General of Budget at the Ministry of Finance already has an automatic blocking system (ABS) to block certain public services. In the Minister of Finance Regulation Number 58 of 2023, article 184E stipulates that the automated blocking system may be used to resolve matters related to other state receivables, excluding non-tax state revenue receivables. This article implied that the ABS can also be used as a tool to settle tax receivables. Even though this regulation came into effect in May 2023, the DGT has not yet taken advantage of this provision.

According to I Gusti Nyoman Sanjaya (interview, June 26, 2024), ABS cannot yet be implemented in the DGT to block public access due to a lack of provisions that enable the institution to do so. In the Director General of Taxes Regulation Number 24 of 2017, it is stated that the Director General of Taxes must recommend to the Director General of Customs and Excise the

blocking of customs access and must complete all administrative matters as regulated in the said regulation. This aligns with the interview conducted with Cahyo Prayudi (interview, July 11, 2024), in which he stated that manual correspondence is the main issue behind the customs access block.

To address this challenge, the DGT may consider amending existing regulations to enable implementation of the ABS. According to the interview with I Gusti Nyoman Sanjaya (interview, June 26, 2024), DGT might consider eliminating the manual process for the proposal to restrict public services to take advantage of the ABS. Aside from the existing restrictions on Corporate Legal Entity Administration Systems and customs access, the DGT can also benefit from restrictions/blocking on financial services access, which currently does not exist in the DGT. The restriction on access to financial services is regulated under the Minister of Finance Number 58 of 2023, Article 183, Section 4.

4.2.2 Overseas Travel Ban in Tax Debt Collection

Overseas travel bans as a form of tax debt collection are not a new concept in Indonesia. In Minister of Finance Regulation No. 61 of 2023, the overseas travel ban is defined as a temporary prohibition imposed on specific tax bearers from leaving the territory of the Republic of Indonesia for certain reasons, in accordance with prevailing laws and regulations. The proposal for prevention can be made after the date of the Distress Warrant notification, without preceding the issuance of an order to carry out asset seizure, or the sale of seized goods, and may be followed by detention. The ban period is limited to 6 months and may be extended by up to 6 months. As stated in the Minister of Finance Regulation Number 61 of 2023, article 55, section 1, the main criteria for imposing an overseas travel ban on tax debtors are owing a tax debt of at least Rp100.0000.000 and having questionable good faith.

In contrast, in the United States, in December 2015, section 32101 of the Fixing America's Surface Transportation Act (FAST Act) was signed into law, and stipulate that the Department of State, responsible for passport administration, is prohibited to issue and renew passport of tax debtor with seriously delinquent tax debt (amounting to more than USD 50.000), and even has to revoke the passport in some cases. The Internal Revenue Service (IRS) of the United States began sending certifications of unpaid tax debt to the State Department in February 2018 (OECD, 2019a).

In comparison with tax debt collection actions in Indonesia and the U.S., the DGT doesn't have regulations prohibiting the revocation of passports or banning the issuance and renewal of passports for seriously delinquent tax debtors. This regulation can be considered for implementation in Indonesia to optimize tax debt collection and improve the deterrent effect on tax debtors.

However, Dwi Presidiani (interview, November 26, 2024) argued against enhancing the existing overseas travel ban, asserting that the mechanism is already sufficiently potent and is a comparatively rare tool in international tax administration. Presidiani cited Japan's National Tax Authority, a jurisdiction without such authority, to highlight Indonesia's current enforcement advantage. Presidiani contended that strengthening the ban would grant the government excessive authority, increase the risk of abuse, and place taxpayers in an inequitable position. However, it must be noted that this assessment is not currently supported by robust empirical data, literature review, or any other scientific methodologies, and appears to be based primarily on the intuition and political will of policymakers.

4.2.3 International Tax Debt Collection

This study categorized international tax debt collection into three major aspects: regulatory, information systems, and guidelines.

4.2.3.1 Regulatory Aspect

This section summarizes the existing regulations in Indonesia and the OECD report on the mechanisms for international tax debt collection under both domestic and foreign regulations. Regarding the regulatory aspect, this section

places the quality control of international tax debt collection at the center of the discussion.

It is imperative that the DGT emphasize the importance of quality control across all aspects of assistance with recovery requests, since low-quality requests can lead to lengthy delays and wasted resources. While the current regulations are in effect, this study suggests that certain elements within them could benefit from further enhancement. The refined elements are outlined in Table 3.

To summarize the table above, there are three key differences between the OECD report and Indonesian regulations, which Indonesia lacks. Since this non-exhaustive check list is apparently the standard best practice in some members of the Forum on Tax Administration (FTA) as indicated in the OECD report, this study asserts that the DGT could consider to incorporate the missing aspects

Table 3

Comparison between OECD Report and Minister of Finance Regulation Number 61 of 2023

No	Aspect	OECD Report	Minister of Finance Regulation Number 61 of 2023	Article
Administrative Matters				
1	the right forms are used and are completed correctly in accordance with the requirements of the requested authority	✓	✓	Article 79 section 3; Article 83 section 3
2	the calculation of the total amount of pending debt is correct	✓	✓	Article 79 section 3; Article 83 section 3
3	the correct attachments are enclosed and no relevant supporting documentation is missing	✓	✓	Article 79 section 3; Article 83 section 3
4	the total amount for collection exceeds the minimum amount agreed upon or the requirements to send a request under the threshold are met	✓	X	-
Statute of Limitation				
5	the debts are not older than the time limit agreed upon;	✓	X	-
6	the period of limitation of the debts included in the request has not expired yet	✓	✓	Article 79 section 2 subsection e
Collection Actions				
7	the taxes for which assistance is requested are covered by the legal instrument with the jurisdiction concerned	✓	X	-
8	the debts are the subject of an instrument permitting enforcement	✓	✓	Article 79 section 3 subsection e; Article 84 section 4 subsection b
9	the debts are not contested or, if they are, the requirements to request assistance in their collection are met	✓	✓	Article 79 section 2 subsection c
10	the applicant jurisdiction demonstrates that it has exhausted all practical means provided under its legal framework to collect and enforce its own outstanding tax debts before it turns to requesting for offshore assistance	✓	✓	Article 79 section 2 subsecton d; Article 84 section 4 subsection f

Note. Source: OECD (2019a); Minister of Finance Regulation Number 61 of 2023

from the list (number 4, 5, and 7) into the existing regulations to further enhance the quality control of international tax debt collection. This study argues that the three aspects share a common objective of improving legal certainty in cross-border mutual assistance for tax collection. Moreover, aspect number 4 is ideal to have in place to avoid wasting resources on a relatively insignificant amount of tax debt.

4.2.3.2 Information System and Guidelines Aspects

According to the OECD report, almost all surveyed FTA member jurisdictions use IT tools to process international tax debt collection (OECD, 2019b). For example, in Belgium, all incoming and outgoing requests are processed by the Belgian Competent Authority in a dedicated application called STIRint, a central, multi-workflow system for international cooperation. For each legal base of international cooperation, a separate module is made available. The module managing international tax debt recovery is directly connected with the European Commission's Common Communication Network mailboxes and allows the creation of a recovery file for each request. This file can then be linked to other requests and debtors, which contain automated follow-up workflows and generate statistics.

Given the intricacies inherent in seeking and providing mutual assistance in tax debt collection, and the resource implications for both the applicant and requested jurisdiction, the importance of clear guidelines and training on international tax debt collection sits at the top of the priority list.

In Belgium, for example, general guidelines and instructions, including updates, are sent via mail to all agents working in tax debt management. All relevant information concerning international tax debt recovery can also be found on a dedicated space on the administration intranet. A first category of documentation consists of instructions that provide more theoretical information on mutual assistance, including a detailed analysis of the legal basis. A second category of documentation is oriented towards the practical application of international tax debt recovery.

To assist with the application of the practical procedures, a consolidated table is produced in Belgium to provide a general overview of international recovery possibilities by jurisdiction. For each jurisdiction covered by the consolidated table, a detailed country profile is created that contains both legal/conceptual and practical information on how to request assistance from that jurisdiction (legal basis, administrative requirements, practical issues, etc.). The country profile is updated each time new information becomes available. In addition, practical user guides have been developed for both the internal IT application that manages international recovery requests and the EU's e-forms users.

Mirroring the implementation in those countries, the DGT might consider the following:

1. Initiation of IT tools to register incoming or outgoing requests to file the correspondence and e-forms exchanged regarding each request, to record their outcome, to check progress with casework, and to obtain relevant statistics.
2. Formulation of a jurisdiction-specific information database that sets out the possibilities, requirements, and any restrictions on mutual assistance in tax administration. This will allow the DGT to see briefly the elements that need to be considered before proceeding with a request for mutual assistance from another jurisdiction.

4.3 Tax Debt Write-off

According to the Audit Board of the Republic of Indonesia's audit results of 2018, DGT lacked a clear policy on resolving statute-barred tax debts that had been written off for accounting purposes. In 2017, the Ministry of Finance wrote off, for accounting purposes, the statute-barred tax debts amounting to Rp32.754.196.844.939,00 and the accumulated allowance for doubtful accounts amounting to Rp32.659.127.817.242. However, the Audit Board of the Republic of Indonesia assessed that the tax debt working papers did not accurately and comprehensively reflect all tax debt-related

transactions and were unreliable as supporting evidence for the presentation of the accounts receivable balance in the balance sheet. Furthermore, the statute-barred tax debts presented off-balance-sheet had not yet been addressed with write-offs for administrative purposes in accordance with existing regulations at that time.

To tackle those challenges, the Audit Board of the Republic of Indonesia recommended that the DGT formulate a clear technical policy on tax debt write-offs for both accounting and administrative purposes. In response to the recommendation, the Minister of Finance instructed the Director General of Taxes to formulate a policy on tax debt write-off for accounting purposes and to revise the existing regulation on the procedures for tax debt write-off for administrative purposes (Minister of Finance Regulation Number 68 of 2012). However, to date, the said minister regulation has not yet been amended.

Following the procedures, after tax debt is written off for accounting purposes, it is then written off for administrative purposes. The submission of proposals for tax debt write-offs for administrative purposes follows a hierarchical process, starting with the Head of the Tax Office and extending to the Minister of Finance. The procedures and workflow for write-off are stipulated in the Circular Letter of the Director General of Taxes Number SE-13/PJ/2013. Proposals for tax debt write-off from the Tax Office to the Regional Office of the Directorate General of Taxes can be submitted twice a year, divided into two semesters.

The process of debt write-off for administrative purposes in Indonesia appears to be quite administrative, given the numerous procedures and documentation requirements that need to be prepared and the length of the chain of command needed to write off the debt, from the Head of Small Tax Office all the way up to the Minister of Finance. According to the Asian Development Bank, legal provisions and administrative policies should be in place to enable the removal of uncollectible debts from current debt inventories without undue bureaucracy (Chooi, 2023). The high levels of uncollectible debt in current debt inventories are due to a variety of factors. One of them is indicative of inadequate write-off policy and practices (*ibid*).

Based on the interview conducted with Cahyo Prayudi (interview, July 11, 2024), another challenge pertained to tax debt write-off for administrative purposes is the high amount of debts that have not be written off yet due to the absence of tax debt write-off for administrative purposes for some periods of time, presumably a few years before 2018, even though the process was supposed to be conducted twice a year based on existing regulations. The tax debt write-off for administrative purposes was then conducted again, following the Audit Board of the Republic of Indonesia's recommendation that the DGT do so, based on the audit findings of the Central Government Financial Statement for FY 2017. The write-off process, delayed for years, had accumulated an overwhelming amount of tax debt that had long since expired. Aside from the numerous documents required to administratively write off those debts, another step in the write-off process that can be streamlined is the lengthy chain of command. Despite that, the legal provisions to accelerate tax debt write-offs for all or certain types of debt are not yet in place, so DGT is stuck with the manual process of writing off debt under existing regulations.

The last step in the administrative tax debt write-off process is the issuance of the Minister of Finance Decree on tax debt write-off. Based on Law Number 30 of 2014 concerning Government Administration, the delegation of authority may be granted to government officials to make or execute decisions, provided that they serve the public interest and are in accordance with good governance principles.[4] Therefore, there's nothing that restricts the delegation of authority from the Minister of Finance to the Director General of Taxes to issue a decree to write off tax debt. The delegation of authority is expected to streamline

[4] Indonesia. (2014). Law Number 30 of 2014 concerning Government Administration, article 9 section 4

the write-off process and remove administrative burden.

According to the interview conducted with I Gusti Nyoman Sanjaya and Cahyo Prayudi (interview, June 26 and July 11, 2024), the delegation of authority can indeed be given to the Director General of Taxes. However, I Gusti Nyoman Sanjaya argues that there needs to be a separation between the criteria for tax debt that the Director General may write off and those set by the Minister of Finance. He proposes that tax assessment letters amounting to or less than Rp100.000.000 can potentially be written off under the Director General of Taxes Decree. For tax assessment letters, amounts exceeding that amount must be written off under the Minister of Finance Decree and must undergo the peer-review process conducted by the Inspectorate General.

Under the Minister of Finance Decree Number 657 of 2019 on the Delegation of Authority to the Officials in the Directorate General of Taxes, a few ministerial tasks have been delegated to officials in the DGT. However, it has yet to include the mandate regarding tax debt write-off for administrative purposes. Delegating the mandate to the Director General of Taxes is expected to streamline the tax debt write-off process.

Bureaucracy reform has emerged as a crucial aspect of administrative development, aiming to transform traditional bureaucratic structures into efficient and responsive systems (Dewi, 2016; Syam et al., 2018; Wihantoro et al., 2015). Previous studies have shown the positive impact of process streamlining on improving administrative efficiency and service quality (Alshurideh et al., 2019; Braune et al., 2021; Paetsch & Drechsel, 2021; Rengifurwarin et al., 2018).

The regulations suggesting tax debt write-offs in Indonesia were issued more than a decade ago, indicating they may no longer align with current global developments and international best practices. It's worth noting that one of Adam Smith's principles of good taxation is efficiency, which should be a primary reason to streamline the tax debt write-off process (Smith, 1776). Furthermore, according to Escobari (2012), a more efficient tax administration yields higher tax compliance levels.

5. CONCLUSION

The relatively low tax ratio in Indonesia, the surge in uncollectible tax debts, and the Audit Board of the Republic of Indonesia's audit report on tax debt collection call for an innovative approach to address this perennial issue, including improvements to current frameworks. This paper narrowed down and categorized the issues pertaining to tax debt collection regulations into three topics: statute of limitations, collection enforcement actions, and tax debt write-offs. The policy recommendations for each issue are tailored through a blend of expert opinions, recommendations from national and multilateral organizations, and international best practices.

After an exhaustive literature review, to the best of our knowledge, there's no other academic research that has discussed topics like those we've studied in this paper. Therefore, this research makes a distinct contribution by: (1) presenting a pioneering examination of certain aspects of tax debt collection regulations, filling a gap in the literature where no prior studies have ventured; (2) grounding this analysis in expert opinions gathered through novel in-depth interviews; and (3) proposing several recommendations for the DGT improvement based on regulatory benchmark, recommendation from international organizations and the Audit Board of the Republic of Indonesia, and other academic literatures.

6. IMPLICATIONS AND LIMITATIONS

After dissecting the issues, this study offers 7 recommendations to the enhance the existing tax debt measures: (1) quantitatively evaluate the effectivity of the existing statute of limitations through empirical analysis once the dataset is available, (2) amending the law by adding criteria to change (suspend, extend, and/or restart) the statute of limitation based on quantitative analysis (evidence-based policy), (3) prolonging the statute of limitation itself to mirror with regulations in

countries with higher tax ratio, such as Canada and USA with up to 10 years statute of limitation, armed with empirical data analysis, (4) amplifying the deterrent effect to tax debtors through strengthening overseas travel ban mechanisms similar to the USA, (5) improving restriction of public services (automatic blocking system) by enabling legal provisions for the institution enforce the action, according to the expert, (6) formulating technical regulations related to international tax debt collection according to international best practice, and (7) initiating legal provisions to streamline the process of tax debt write off.

This study is subject to several limitations. First, this paper focuses solely on three aspects of tax debt collection regulations: the statute of limitations, collection enforcement actions, and tax debt write-offs. Hence, it imposes constraints from other potential aspects in the regulations to be enhanced. Secondly, the collection enforcement actions reviewed in this study are limited to overseas travel bans, thereby excluding other tax debt collection actions that might require regulatory refinement. Prospective researchers should broaden the scope of analysis in this paper by including more examples and/or recommendations from reputable sources to provide a more holistic policy recommendation and regulatory enhancements for policymakers. A prospective researcher can also conduct quantitative research on the statute of limitations using empirical data once it's available to determine whether changes to the statute of limitations have been effective.

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