

The Impact of Technological Development on Civil Law in Indonesia in the Field of Tax Administration: A Study of Supreme Court Decision Number 3031 B/PK/PJK/2022

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Abstract

The development of information and communication technology has brought significant changes to the application of civil law in Indonesia. This transformation is evident through the emergence of electronic contracts, cross-border digital transactions, and the use of electronic evidence, all of which demand adjustments in legal regulations. This article examines Supreme Court Decision Number 3031 B/PK/PJK/2022 in the case of PT. Foxhound Teknologi Nusantara versus the Directorate General of Customs and Excise, which serves as a concrete illustration of the misalignment between technological advancement and the still conventional norms of civil law. Using a descriptive-analytical approach, this study highlights three main aspects: the role of technology in the dynamics of civil law, an analysis of the Supreme Court decision concerning the validity of electronic transactions and digital administrative systems, and the legal implications of technology use in civil and administrative legal transactions. The findings indicate that Indonesia's civil law system is not yet fully prepared to face digitalization, resulting in legal uncertainty and potential financial losses for business actors. Therefore, regulatory reform is needed to reaffirm the legal standing of electronic evidence, ensure personal data protection, and provide legal certainty in digital transactions. Such regulatory adjustments can be achieved through harmonization between the Civil Code, the Electronic Information and Transactions Law, and the Personal Data Protection Law, along with enhanced digital literacy among law enforcement officials and the public. This study is expected to provide both theoretical and practical contributions to the development of a more technology-responsive Indonesian civil law system.

Keywords: Digital Technology, Private Law, Supreme Court Decision

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Introduction

The development of information and communication technology (ICT) has advanced rapidly over the past two decades, influencing various aspects of human life, including the legal system in Indonesia. The ongoing digital transformation has not only changed how individuals and institutions communicate but has also expanded the scope and mechanisms of legal relations among legal subjects. In this context, civil law as the branch of law governing relationships between individuals in society has also been significantly affected. According to Wiryany, Natasha, and Kurniawan, the development of ICT has had a profound impact on Indonesia's communication system, reshaping patterns of interaction among individuals, groups, and organizations..¹ One of the most prominent aspects of technological

¹ Detya Wiryany, Selina Natasha & Rio Kurniawan, "Perkembangan Teknologi Informasi dan Komunikasi terhadap Perubahan Sistem Komunikasi Indonesia" (2022) Jurnal Nomosleca at 243.

development is the transformation of business communication, which has become increasingly electronic and digital. With the emergence of various e-commerce platforms, social media, and mobile applications, Indonesian society now has faster and more efficient access to information, transactions, and communication across diverse economic and social contexts.

Technology has enabled the emergence of new forms of legal relationships such as electronic contracts (e-contracts), online transactions, and digital evidence, all of which require renewed approaches to the enforcement and interpretation of civil law. Pakarti, Farid, Saepullah, and Sucipto state that technological development directly influences the structure and mechanisms of legal protection for civil rights, particularly in matters of privacy and personal data.² As legal activities shift into the digital sphere, the legal instruments used to safeguard the public's legal interests must also adapt to remain relevant in the modern era. According to Pakarti, the phenomenon of digitalization demands adaptive changes within the civil law system, which must be dynamic in nature.³ For instance, in the context of protecting personal data as a civil right, the lack of readiness within civil law to address data misuse in digital spaces can lead to legal uncertainty. Therefore, civil law must not remain stagnant but instead be capable of adapting to the complexity of legal relationships arising from the use of information and communication technology. Wardiana emphasizes that the development of information technology in Indonesia has begun to exert a significant influence on various sectors, including the legal sector, urging the national legal system to become more responsive to digital dynamics. When civil law instruments are unable to fully accommodate these developments, interpretative gaps and inconsistencies arise between technological practices and existing legal norms.

One of the manifestations of this issue can be seen in the case between PT. Foxhound Teknologi Nusantara and the Directorate General of Customs and Excise, as decided in the Supreme Court Decision No. 3031 B/PK/PJK/2022. In this case, PT. Foxhound claimed to have suffered losses due to differing interpretations between the use of their digital system and the legal understanding of the authorities. As a technology-based company, PT. Foxhound believed it had fulfilled its administrative obligations digitally; however, the tax authority questioned the validity and legality of the system employed, resulting in a dispute that escalated to the Judicial Review stage at the Supreme Court. The Supreme Court's decision to reject PT. Foxhound's Judicial Review petition highlights that the current legal system is not yet fully accommodative of the use of technology in fulfilling legal obligations, particularly in the administrative and taxation contexts that remain within the domain of civil law. This case reflects a major challenge faced by

² Muhammad Husni et al, "Pengaruh Perkembangan Teknologi Terhadap Perlindungan Privasi dalam Hukum Perdata" (2023) 1:01 Jul 2023 Jurnal Hukum Dan Sosial 205–212 at 208.

³ Husni et al, *supra* note 2.

Indonesian civil law, how to reconcile written and conservative legal norms with the rapidly evolving digital practices.

This study differs from previous research as it specifically analyzes Supreme Court Decision No. 3031 B/PK/PJK/2022 as a concrete example of the impact of technology on civil law in the field of tax administration. Most prior studies have focused solely on electronic contracts or personal data protection in general, without examining their implications through judicial rulings. Therefore, this article makes an important contribution by addressing a research gap concerning the direct relationship between technological development and civil law practices through a jurisprudential case study. Accordingly, the analysis of this case is essential to understand how Indonesia's civil law system seeks to adapt to technological disruption. On one hand, technology offers efficiency, accuracy, and transparency; yet on the other, the lack of regulatory and institutional preparedness may lead to legal uncertainty that can disadvantage both business actors and the general public.

Research Problems

This study seeks to address several key questions. First, how does technological development influence civil law in Indonesia? Second, how can the analysis of the Supreme Court Decision Number 3031 B/PK/PJK/2022 illustrate the relationship between digital technology and the application of civil law? Third, what are the legal challenges and implications arising from the use of technology in civil and administrative legal transactions? The purpose of this study is to analyze the impact of technological advancement on the dynamics of Indonesian civil law, to examine the implementation of technology through the case study of PT Foxhound Teknologi Nusantara versus the Directorate General of Customs and Excise, and to identify the legal gaps emerging from the digitalization of the legal system. Furthermore, this research aims to provide recommendations for adjusting civil law regulations to become more adaptive to technological development. Theoretically, this study contributes to the advancement of civil law scholarship that is responsive to digital innovation. Practically, it serves as a reference for policymakers and legal practitioners in formulating and implementing technology-based civil law regulations.

Method

This study employs a descriptive-analytical approach aimed at providing a detailed description and in-depth analysis of how digital technology developments influence the application of civil law in Indonesia, particularly in cases involving electronic transactions and personal data protection. The descriptive approach is used to offer a comprehensive overview of the current legal conditions related to issues arising from technological advancements. This study seeks to present relevant facts and data concerning the implementation of civil law amid rapid

technological progress and to illustrate how civil law adapts to new challenges in the digital world.

The analytical approach is employed to identify, evaluate, and analyze the legal implications that emerge as a consequence of technological development. In this context, the analytical approach allows the researcher to examine court decisions as a source of legal dynamics, focusing on the case of PT. Foxhound Teknologi Nusantara versus the Director General of Customs and Excise, which involves civil law aspects such as electronic transactions, personal data rights, and consumer protection in a digital context. This analysis is conducted by examining how the court ruled on the case and how the existing legal framework adapts to technological advancements. The analytical approach also aims to explore relevant legal theories, including civil law theory, personal data protection theory, and information technology law theory. This approach is essential as it provides a broader perspective on how Indonesian civil law, which remains largely conventional and grounded in traditional principles, can continue to evolve to accommodate legal needs in the digital era. Within this framework, the study seeks to explore various legal issues that arise at the levels of legislation, law enforcement practices, and the application of legal theories in practice. This approach also enables a deeper understanding of how legal practices, particularly judicial decisions, can serve as instruments for updating and developing existing laws. Therefore, this study also considers the role of judges in creating legal precedents that address new challenges arising from technological progress. Through this approach, the study is expected to make a significant contribution to understanding how civil law can adapt to the continuously evolving phenomenon of technology.

The instruments used in this research consist of analytical documents in the form of court decisions and literature relevant to the research topic. The main research instrument is the Supreme Court Decision No. 3031 B/PK/PJK/2022, which focuses on the case of PT. Foxhound Teknologi Nusantara versus the Director General of Customs and Excise. This decision was selected because it encompasses legal issues relevant to technological developments in the context of civil law, particularly concerning electronic transactions, personal data protection, and the application of civil law principles in the digital domain. This primary instrument allows the researcher to analyze how the court resolved disputes involving digital transactions and personal data protection, as well as how Indonesia's civil law adapts to advances in information technology. By analyzing the legal considerations contained in the decision, the researcher can evaluate whether the current civil law system provides adequate protection for individual rights in the digital era. In addition to court decisions, other instruments used include literature such as books, scholarly articles, legal journals, and other references discussing related topics such as civil law theory, electronic transaction law, and personal data

protection theory. These references are used to establish a strong theoretical foundation for analyzing legal dynamics resulting from technological development. The researcher also draws upon various works discussing the interaction between civil law and technology, as well as how legal systems can evolve to accommodate emerging legal challenges.

Discussion

1. Influence of Technological Development on Civil Law in Indonesia

The rapid development of information technology has driven significant changes in patterns of social interaction, including those within civil law relationships. This condition requires the legal system, particularly civil law, to adapt and transform in order to remain relevant to contemporary dynamics. In the context of Supreme Court Decision No. 3031 B/PK/PJK/2022, it is evident that the use of technology in tax administration processes and electronic evidence has become an integral part of the case. The challenges that have emerged indicate that existing regulations are not yet fully capable of addressing the legal needs of the digital era. According to Wiryany et al., although information technology in Indonesia has advanced rapidly, there remains a gap between technological progress and the readiness of the legal infrastructure to respond effectively.⁴ The Indonesian government, through various regulations such as the Electronic Information and Transactions Law (UU ITE), has made efforts to adapt to technological developments. Nevertheless, the implementation of these regulations often encounters obstacles, particularly due to the public's limited understanding of data protection and a legal system that remains insufficiently responsive to the rapid transformations occurring in the digital sphere.

The development of information technology has had a significant impact on the taxation and public administration sectors. The use of digital technology in tax management and electronic payment systems has accelerated administrative processes, yet it has also created challenges in terms of monitoring and regulating cross-border transactions. This condition often gives rise to legal disputes concerning the validity of electronic transactions and the rights over digitally exchanged information. The dynamics of information technology development in Indonesia require serious attention from multiple stakeholders, particularly regarding the reform and adjustment of civil law to accommodate these changes. The government, in collaboration with legislative bodies and the judiciary, must continue updating existing regulations so that the law remains relevant to societal needs, especially in the context of deepening digitalization.

Indonesian civil law, which fundamentally refers to the *Burgelijk Wetboek* (BW) inherited from Dutch colonial rule, still fails to adequately cover

⁴ Wiryany, Natasha & Kurniawan, *supra* note 1.

contemporary issues such as electronic evidence, digital transactions, personal data protection, and legal liability for technological systems used by parties. In judicial practice, judges often need to interpret civil law provisions extensively to apply them to disputes with digital characteristics. This situation may lead to legal uncertainty due to the absence of explicit normative references within statutory regulations. The cross-border and low-physical-interaction nature of electronic transactions necessitates regulations that can address emerging aspects such as data access, digital platform liability, and the right to digital privacy. Alongside these developments, the civil law framework must be capable of providing clarity and legal certainty for technology-based entrepreneurs operating in Indonesia to prevent them from being trapped in regulatory uncertainty.

Dewi et al. emphasize the importance of enhancing legal understanding and enforcement concerning civil aspects within the digital sphere.⁵ The absence of clear regulations and effective legal procedures may trap internet users in legal uncertainty that could be detrimental to their rights. This situation underscores the urgent need for the adaptation of civil law to digital technological developments to ensure adequate protection of individual rights in the digital context. The continuous evolution of civil law in the digital era is necessary to address emerging legal challenges. Its scope extends beyond the protection of personal and data privacy rights to include the validity of agreements and the evidentiary strength of documents created and exchanged in cyberspace. Without sufficient legal adaptation, the rapid growth of digital technology will remain a major challenge for Indonesia's civil law system.

2. Case Analysis of Supreme Court Decision No. 3031 B/PK/PJK/2022 in the Context of Digital Technology Application and Its Relation to Civil Law

Ali Imron explains that in the context of law enforcement, the role of judges is highly crucial, serving not only as interpreters of legislation but also as creators of legal norms in situations not yet covered by existing positive law.⁶ judicial decisions function as important legal sources that not only resolve specific legal disputes but also provide guidance or precedent for similar cases in the future. For instance, in cases involving digital technology, such as electronic transactions, personal data rights, and cybercrime, court rulings play a vital role in shaping the appropriate and relevant application of the law. The case of PT. Foxhound Teknologi Nusantara vs the Director General of Customs and Excise provides a clear illustration of how technology influences the dynamics of civil law in

⁵ Ratna Dewi et al, "Analisis Perspektif Hukum Perdata Dalam Menghadapi Cyberbullying Di Era Digital" (2024) 1:2 JICN: Jurnal Intelek dan Cendekiawan Nusantara 2048-2060, online: <<https://jicnusantara.com/index.php/jicn>>.

⁶ Ali Imron, "Peran dan Kedudukan Empat Pilar dalam Penegakan Hukum Hakim Jaksa Polisi serta Advokat Dihubungkan dengan Penegakan Hukum pada Kasus Korupsi" (2016) Jurnal Surya Kencana Satu : Dinamika Masalah Hukum dan Keadilan at 98.

Indonesia, particularly in relation to electronic transactions and personal data protection. In this dispute, technology functions not only as a means of conducting transactions but also as an essential element within the legal process under scrutiny. As a technology-oriented company, PT. Foxhound Teknologi Nusantara heavily relies on information systems to carry out its business activities, including data management and communication between contracting parties. Technology becomes the central point of contention because the transactions involved concern not only goods or services but also the exchange of information through digital platforms. The role of information technology extends beyond a mere tool of communication or transaction; it encompasses rights associated with personal data that are legally protected. In this case, PT. Foxhound Teknologi Nusantara faced issues concerning payment obligations and reporting to the Directorate General of Customs and Excise, much of which was conducted electronically. This situation demonstrates that transactions utilizing electronic systems require an adequate legal framework to ensure both the validity of the transactions and the protection of the data involved.

The analysis of this case reveals that technology plays a dual function, as a medium of the disputed transaction and as a factor introducing new challenges to the application of civil law. The dispute illustrates how Indonesia's classical civil law system must adapt to the new realities brought about by digitalization, including the regulation of electronic contracts and the governance of personal data. The court, through its decision, affirmed that although traditional civil law does not explicitly regulate electronic transactions, the general principles of civil law can still be applied with certain modifications. The Supreme Court's ruling also highlights the role of technology in reshaping the legal landscape, as an increasing number of legal activities depend on digital platforms and electronic communication. Consequently, civil law must be capable of addressing emerging challenges arising from technological advancement, such as regulating digital contracts, implementing electronic signatures, and protecting personal data from misuse. The role of technology in this case underscores the importance of integrating legal reform with technological progress, ensuring that the legal system remains both relevant and effective amid the rapid transformations brought by the digital era.

The case between PT. Foxhound Teknologi Nusantara and the Directorate General of Customs and Excise originated from a tax dispute arising from differing interpretations of electronic administrative obligations within the framework of digital trade. The Supreme Court of Indonesia, in its decision, rejected the Judicial Review (Peninjauan Kembali) filed by PT. Foxhound Teknologi Nusantara. The integration of technology into the management of tax obligations has become an essential component of the national administrative system. The technology-based administrative mechanism implemented by the Directorate General of Customs and Excise was deemed lawful and procedurally valid, rendering the applicant's

objections legally unfounded. The digital data and documents submitted and examined throughout the judicial process were recognized as legitimate evidence under Indonesian Civil Procedural Law, thereby affirming the admissibility of electronic evidence in civil proceedings. This case demonstrates that Indonesia's civil law system is progressively adapting to the digital era. The application of information systems in taxation, transactions, and data management has been formally acknowledged by the Supreme Court as lawful and binding practice. Consequently, technological advancement has not only modernized public administrative procedures but also reshaped evidentiary mechanisms, data collection processes, and administrative validation within Indonesia's civil justice system.

This case offers an important lesson for companies operating within the digital ecosystem: they must possess a solid legal understanding of their administrative responsibilities. Technological advancement not only provides convenience but also introduces new layers of complexity in legal compliance and accountability. Many digital enterprises perceive that traditional tax regulations lack the flexibility required to accommodate the dynamics of modern digital business models. The Supreme Court's decision in this case demonstrates the judiciary's commitment to promoting a more comprehensive integration of technology within the national legal framework. The court's role is particularly strategic, not merely to issue a ruling but also to guide the evolution of legal principles suited to the digital era. Nevertheless, the protection of honest and innovative business entities must remain a priority to prevent over-regulation that could impede domestic technological growth. Consequently, this decision may be viewed as a positive step toward the modernization of Indonesia's civil law. However, stronger communication and collaboration between the government and digital business actors are essential to ensure that the implementation of technology-based legal norms remains coherent, fair, and conducive to sustainable innovation.

3. Challenges and Legal Implications of Technology Use in Civil and Administrative Law Transactions

In the digital era, Indonesian civil law faces a range of significant challenges and transformations driven by advancements in information technology. The rapid development of digital technology has not only altered the way people interact but has also reshaped traditional methods of conducting transactions, communicating, and even resolving legal disputes. Civil law, which fundamentally governs the rights and obligations of individuals and institutions within society, must adapt to address these profound changes, particularly concerning electronic transactions, digital contracts, and personal data protection. As dependence on technology, especially the internet, continues to grow, an increasing number of transactions are conducted digitally, ranging from the buying and selling of goods to the

execution of legal agreements through online platforms. This evolution has created a pressing need for legal frameworks capable of accommodating transactions that are no longer face-to-face but are instead carried out online via electronic devices. One of the most common forms of transaction closely related to civil law dynamics in the digital era is the electronic contract, in which agreements that were once made physically are now frequently executed digitally, whether through email, applications, or other online platforms.

Electronic contracts present unique challenges in terms of evidence and enforcement. In traditional civil law, a contract is deemed valid when both parties provide their signatures as proof of consent. However, the emergence of electronic contracts has raised new questions regarding their validity, particularly concerning the identification of parties and the reliability of the evidence provided. Consequently, civil law must ensure that electronic contracts, despite being digitally based, possess full legal validity and enforceability, especially in the context of proving and executing the rights and obligations of the parties involved. Furthermore, technological advancement has significantly affected the protection of individual rights, particularly in relation to personal data protection. In the digital environment, personal data obtained from electronic transactions can be misused if there are no clear regulations governing its protection.⁷ The protection of personal data within Indonesian civil law has become increasingly crucial as more companies and public institutions collect, process, and store citizens' personal information. Therefore, the existence of comprehensive regulations on personal data protection plays a vital role in maintaining public trust in digital transactions and ensuring that individual rights remain safeguarded within the modern legal framework.

The Supreme Court's ruling in the case of PT. Foxhound Teknologi Nusantara provides a concrete illustration of the evolving dynamics of civil law in the digital era. This decision reflects the judiciary's effort to strike a balance between established legal principles and the emerging challenges brought about by technological advancement. Although Indonesian civil law has yet to comprehensively regulate digital transactions in detail, the ruling underscores the importance of adapting legal provisions to meet the evolving needs of an increasingly digital society. The court emphasized that while existing legal principles remain applicable, they must be interpreted and adjusted to ensure the protection of individual rights and the preservation of legal certainty amid the rapid expansion of digitalization. In the digital era, harmful acts such as defamation, fraud, and hate speech can occur without spatial or temporal limitations.⁸ This phenomenon creates a new dilemma for civil law, particularly in regulating and safeguarding individual rights. Existing legislation often fails to

⁷ Andry Setiawan & Uswatun Khasanah, "Hukum Perdata dan Keamanan Siber: Menanggapi Ancaman dan Risiko Teknologi terhadap Hak-Hak Individu" (2025) 5:2 Jurnal Penelitian Hukum Indonesia 101–118.

⁸ *Ibid.*

comprehensively address legal issues arising from digital activities. One notable example is cyberbullying, which damages an individual's reputation online and affects not only social aspects but also the victim's civil rights. This situation calls for a proactive response from civil law to regulate and protect individuals from the adverse effects of technology, including imposing limitations on irresponsible expressions of free speech. Therefore, civil law must adapt to the changing patterns of social interaction in cyberspace and ensure the protection of individual rights, encompassing both privacy and freedom of expression.

With the growing adoption of blockchain technology and smart contracts, the need to update legal provisions governing digital transactions has become increasingly urgent. Blockchain, as a technology that ensures the security of transaction data through a decentralized system, has the potential to influence how civil law defines the validity of transactions and the admissibility of evidence in legal disputes. Although this technology offers solutions to several existing legal challenges, civil law must promptly adopt and adjust its principles to provide legal certainty for societies that increasingly rely on technology in their daily activities. The dynamics of civil law in the digital era demand legal reforms that are responsive to social and technological change. The rapid transformation of the digital landscape is inevitable, yet Indonesia's civil law system must adapt to remain relevant and effective in regulating the rights and obligations of individuals and institutions in a technology-driven world. Legal reforms in areas such as digital contracts, electronic transactions, and personal data protection are essential to ensure that civil law continues to deliver security, justice, and protection for all parties involved.

The protection of personal data has become one of the most critical legal issues in the digital era, particularly with the increasing use of information technology across various aspects of life, including business operations and legal transactions. In the context of civil law, personal data holds a fundamental position as it is directly related to individual rights that must be guaranteed and protected by the state and the legal system. In Indonesia, the rapid advancement of information technology demands a more comprehensive regulatory framework for personal data protection, given the potential for misuse that could lead to both legal and social harm if not properly regulated. The case of *PT. Foxhound Teknologi Nusantara v. Director General of Customs and Excise* illustrates how technological developments influence the management and utilization of personal data in digital transactions. As a technology-based company, PT. Foxhound Teknologi Nusantara not only handles private customer data but also engages with sensitive information that may be exposed during legal proceedings. Therefore, clear regulations governing the collection, storage, and processing of personal data are essential to ensure legal certainty and safeguard the right to privacy in the digital age.

The primary implication for personal data protection in the digital era lies in the growing risk of data breaches and misuse resulting from electronic systems that lack adequate security mechanisms.⁹ In cyberspace, personal data often becomes an easy target for malicious actors, such as hackers, who can easily access and exploit such information for unlawful purposes. This situation underscores the crucial role of personal data protection within civil law to ensure that individuals' rights to privacy and control over their data are not violated by unauthorized parties. One of the major challenges in Indonesia is the absence of a comprehensive and enforceable regulatory framework governing personal data in electronic transactions. Although the Personal Data Protection Act (PDP Law) was enacted in 2022, its effective implementation remains constrained by various obstacles, including limited institutional readiness and insufficient compliance with data security standards. Consequently, more detailed regulations are required to establish the obligations of entities that collect and process personal data, including the duty to obtain explicit consent from data owners and to adopt robust security measures to prevent potential violations.

Following the analysis of the development of civil law in the digital era, it is essential to emphasize that personal data protection has become a central issue in legal practice and judicial decisions. In the Supreme Court ruling involving PT. Foxhound Teknologi Nusantara concerning administrative obligations and electronic reporting to the Directorate General of Customs and Excise, significant implications arise regarding personal data protection in digital transactions. The improper collection and processing of data without regulatory compliance can result in data misuse and violations of individual rights. Therefore, companies operating in the digital sector must ensure that all managed data, whether financial, administrative, or personal, are protected in accordance with legal principles and applicable regulations. Personal data protection should also form an integral component of every electronic contract to guarantee that the information of the parties involved is not unlawfully used or exploited by third parties. Strict legal enforcement governing the collection, use, and processing of personal data not only ensures individual protection but also enhances public awareness of privacy rights and supports the creation of a secure and accountable digital environment. Consequently, personal data protection should be regarded as part of fundamental human rights that must be safeguarded by Indonesia's civil law system to remain relevant amid the rapid advancement of technology.

⁹ A A Ngurah Deddy Hendra Kesuma, I Nyoman Putu Budiarta & Puru Ayu Sriasih Wesna, "Perlindungan Hukum Terhadap Keamanan Data Pribadi Konsumen Teknologi Finansial dalam Transaksi Elektronik" (2021) 2:2 Jurnal Preferensi Hukum 411–416, online: <<https://www.ejournal.warmadewa.ac.id/index.php/juprehum/article/view/3350>>.

Conclusion

The development of information and communication technology has had a significant impact on the dynamics of civil law in Indonesia. Digital transformation has created new patterns of legal interaction between individuals and corporations, particularly through electronic systems, digital transactions, and the use of personal data. The case study of the Supreme Court Decision No. 3031 B/PK/PJK/2022 involving PT. Foxhound Teknologi Nusantara and the Directorate General of Customs and Excise provides a clear illustration that legal disputes are no longer limited to conventional issues but are closely related to the utilization and validity of technology within legal contexts.

The Supreme Court's decision indicates that the use of technology in managing tax obligations has become an integral part of the state administrative system. In this case, the technology-based administrative system implemented by the Directorate General of Customs and Excise was deemed lawful and procedurally appropriate, rendering the applicant's objections legally unfounded. The digital data and documents submitted and examined during the legal process were recognized as valid evidence under Indonesia's Civil Procedural Law, thereby opening the possibility for electronic evidence to serve as a legitimate basis for judicial consideration.

Objectively, the existing civil law regulations remain conventional and have not yet fully accommodated the complexity of digital interactions. Subjectively, there is growing concern over the weak legal protection of personal data and the uncertainty surrounding the use of digital evidence. The courts, particularly the Supreme Court, continue to serve as a vital pillar in aligning law enforcement with technological developments, although their role remains limited to interpreting norms that have not been explicitly regulated. Therefore, it can be concluded that technological progress necessitates a comprehensive reform of civil law, encompassing substantive legal provisions, evidentiary systems, rights protection, and dispute resolution mechanisms that are relevant to the digital era.

Suggestion

The government and policymakers need to promptly update civil law regulations to make them more responsive to digital dynamics. This includes strengthening the legal foundations of electronic contracts, digital evidence, and personal data protection as fundamental civil rights. It is also important to synchronize various regulations, such as the Civil Code, the Electronic Information and Transactions Law (ITE Law), and the Personal Data Protection Law (PDP Law), to prevent overlaps or legal vacuums. For law enforcement officers and legal practitioners, including judges, prosecutors, and advocates, improving competence in understanding legal issues in the digital era is crucial. Education and training in cyber law, digital forensics, and the interpretation of electronic evidence are

necessary to ensure that the handling of technology-based civil cases is objective and fair. Business actors and digital corporations, including technology startups, must have a thorough understanding of civil law aspects related to their digital activities. They are advised to establish data protection policies, user consent mechanisms, and legally valid digital contract systems to prevent future disputes. Academics and legal researchers should continue to develop studies on the impact of technological developments on civil law. Comprehensive and data-based research will provide a strong foundation for regulatory reform and enrich legal scholarship in addressing legal challenges in the digital era. Finally, the general public needs to improve their digital legal literacy to avoid becoming victims of data misuse or disadvantageous electronic contracts. Awareness of civil rights in the digital space is essential to create a fair, secure, and public-oriented legal ecosystem.

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