



Judicial Control over Tax Crime Investigations: A Systematic Literature Review of Taxpayer Rights, Investigative Authority, and Fiscal Law Enforcement

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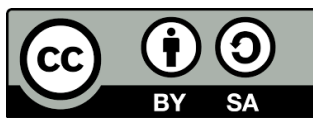
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Abstract

Tax crime enforcement requires a balance among fiscal sovereignty, administrative authority, criminal procedure, and judicial protection. Tax authorities require coercive powers to secure public revenue and combat tax evasion; however, these powers may affect taxpayer rights and legal certainty. The existing literature remains fragmented, creating a need for systematic synthesis. This study systematically examined the international literature on judicial control over tax crime investigations, with particular attention to taxpayer rights, investigative authority, procedural safeguards, and fiscal law enforcement. Using a systematic literature review design guided by PRISMA 2020 and a doctrinal-thematic synthesis, the study analyzed Scopus-indexed literature organized into four research-question streams. The first stream examined how judicial control was conceptualized in tax crime and tax enforcement contexts. The second examined how taxpayer rights were balanced against investigative authority. The third identified legal risks arising when judicial review constrained tax investigations. The fourth mapped research gaps concerning repeated or renewed tax investigations following procedural defects. The final synthesis comprised 30 analytical source records across the four research questions: 3 sources for RQ1, 14 sources for RQ2, 11 sources for RQ3, and 2 sources for RQ4. The findings showed that judicial control should not be treated as a binary opposition between taxpayer protection and fiscal enforcement. Instead, it should operate as a calibrated legality mechanism that distinguishes among minor procedural irregularities, rights-affecting defects, and fundamental abuses of process. The novelty of this study lies in proposing a calibrated judicial control model for tax crime investigations that integrates taxpayer rights, investigative authority, procedural remedies, and fiscal recovery.



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INTRODUCTION

Tax crime enforcement occupies a difficult space between fiscal sovereignty, administrative authority, criminal procedure, and judicial protection. Tax administrations are expected to secure public revenue, detect tax evasion, combat fraud, obtain information, impose sanctions, and support voluntary compliance. At the same time, the tools used to secure fiscal compliance may affect taxpayer privacy, property interests, access to remedies, legal certainty, and the right to challenge administrative or investigative actions. International literature shows that tax litigation ethics, comparative tax enforcement systems, digital tax administration, information exchange, and corporate tax audits all raise questions about the extent to which tax authorities may exercise administrative or quasi-criminal powers (Gammie,

2024; Artič & Kovač, 2025; Guglyuvatyy, 2025; Laprévote & Lin, 2022; Kim & Lee, 2020; van Verseveld, 2022; Boei & van Dam, 2022; Seidman et al., 2025). Therefore, judicial control is not only a procedural safeguard but also a mechanism for preserving legitimacy in fiscal law enforcement.

The second issue concerns the relationship between taxpayer rights and investigative authority. Taxpayer rights are often discussed through the concepts of procedural fairness, legal protection, equal treatment, due process, and access to remedies. Kim and Lee (2020) show that procedural fairness is associated with tax compliance and tax re-audits, while Niesiobędzka and Kołodziej (2017) demonstrate that acceptance of tax authority decisions is shaped by the fairness of both procedures and outcomes. Boei and van Dam (2022) and van Verseveld (2022) further show that cross-border exchanges of information can strengthen enforcement capacity but may create asymmetries in legal protection. These findings indicate that rights protection should not be treated as an obstacle to enforcement. Instead, it is a condition for ensuring that tax enforcement is legitimate, reviewable, and publicly acceptable (Basri, 2026).

The third issue arises when judicial review limits or invalidates tax investigations because of procedural defects. In tax crime contexts, such defects may include unclear authority, inadequate notice, excessive information requests, insufficient reasoning, unlawful use of data, or failure to provide effective remedies. A narrow rights-based approach may treat procedural defects as a complete bar to renewed investigation, whereas a revenue-oriented approach may regard them as correctable irregularities. The reviewed literature on abuse of process, digital justice, administrative decisions, and legal remedies shows that courts must carefully distinguish between errors that can be corrected and defects that seriously undermine legality, fairness, or the right to a defense (Domingos, 2024; Syniehubov et al., 2025; Ibrayev et al., 2026; Radanova, 2026; Attia Khalil, 2025; Basri, 2026; Jasinski, 2025; Al-Billeha, 2025; Csatlós, 2025).

The state of the art shows that the existing literature remains fragmented. Tax scholarship discusses fairness, trust, taxpayer support, tax sanctions, information exchange, and corporate audits (Kim & Lee, 2020; van Verseveld, 2022; Boei & van Dam, 2022; Seidman et al., 2025; Niesiobędzka & Kołodziej, 2017; Popławski, 2019; Błažo, 2020; Cahyonowati et al., 2026; Fajrana et al., 2025; Majka, 2020; Wang et al., 2025; Rizqiyanto et al., 2025). Public law scholarship discusses judicial review, administrative discretion, automated decision-making, and access to justice (Domingos, 2024; Syniehubov et al., 2025; Ibrayev et al., 2026; Radanova, 2026; Attia Khalil, 2025; Basri, 2026; Jasinski, 2025; Al-Billeha, 2025; Csatlós, 2025). Accounting and digital governance scholarship discusses corporate tax avoidance, audit behavior, and algorithmic tax administration (Guglyuvatyy, 2025; Seidman et al., 2025; Liu et al., 2026). However, these strands are rarely synthesized into a single framework that explains judicial control over tax crime investigations. This article addresses that gap by integrating tax enforcement, taxpayer protection, investigative authority, fiscal law enforcement, and renewed investigations following procedural defects into a single systematic review.

Accordingly, this research aims to systematically examine the international literature on judicial control over tax crime investigations, with particular attention to taxpayer rights, investigative authority, procedural safeguards, and fiscal law enforcement. Specifically, this study seeks to map how judicial control is conceptualized in tax crime and tax enforcement contexts, explain how taxpayer rights are balanced against investigative authority, identify

legal risks when judicial review limits tax investigations, and map research gaps concerning repeated or renewed tax investigations following procedural defects. The contribution of this article is threefold. First, it maps how the international literature conceptualizes judicial control over tax crime investigations. Second, it explains how taxpayer rights are balanced against the investigative authority of tax administrations. Third, it identifies the legal risks and research gaps that arise when judicial review limits tax enforcement, particularly in relation to repeated or renewed investigations following procedural defects. The proposed contribution is a calibrated judicial control model that allows courts to remedy unlawful procedures without automatically precluding legitimate renewed investigations where statutory authority, new evidence, or corrected procedures provide a lawful basis for further investigative action.

METHOD

The search strategy and Scopus database construction were developed through four parallel search streams derived from the four research questions. The review focused on tax crime, tax enforcement, tax administration, taxpayer rights, judicial review, investigative authority, legal uncertainty, procedural defects, and renewed investigations. The literature search was conducted systematically in Scopus, and the final synthesis was organized according to the source groups prepared for each research question. The identification, screening, eligibility, and inclusion procedures followed PRISMA 2020 principles (Page et al., 2021), while the database, search terms, limits, and article-selection procedures were reported in accordance with PRISMA-S guidance (Rethlefsen et al., 2021).

The review employed a doctrinal-thematic synthesis approach because the corpus comprised legal, doctrinal, comparative, qualitative, administrative law, accounting, and public policy studies. The synthesis focused on recurring concepts, including judicial control, taxpayer rights, procedural fairness, investigative powers, legality review, abuse of process, state revenue protection, and renewed investigations. Thematic synthesis was used to organize these concepts across the selected studies (Thomas & Harden, 2008), while doctrinal legal reasoning was applied to interpret their normative implications for tax crime investigations (Hutchinson & Duncan, 2012).

To improve selection accuracy, the articles were screened in stages based on titles, abstracts, keywords, Scopus metadata, and full-text relevance. The selected records were then organized into four research-question streams. Because several studies addressed more than one research question, the same study could be included in multiple analytical streams. Accordingly, the number of studies reported for each research question represented the sources used to address that specific question rather than mutually exclusive bibliographic records.

Identification

At the identification stage, records were identified from the Scopus database using four search streams developed from the four research questions. The first search stream focused on tax administration, tax audit, tax litigation, tax court, judicial review, legal remedies, and taxpayer rights, yielding 85 records. The second search stream focused on taxpayer rights, due process, procedural fairness, tax authority, investigative powers, tax administration, tax enforcement, and tax audit, yielding 133 records. The third search stream focused on judicial review, court decision, legal uncertainty, procedural defect, abuse of process, tax enforcement,

and state revenue, yielding 71 records. The fourth search stream focused on tax enforcement, tax investigation, tax crime, procedural error, invalid investigation, unlawful investigation, case reopening, new evidence, and double jeopardy, yielding 6 records.

Screening

At the screening stage, all retrieved records were examined using Scopus refinement criteria, including publication year 2020–2026, article document type, English language, journal source type, and final publication stage. After screening, 59 records remained in SLR 1, 49 records remained in SLR 2, 34 records remained in SLR 3, and 4 records remained in SLR 4. Records were excluded when they did not meet the refinement criteria or when their titles, abstracts, and keywords did not indicate sufficient relevance to the corresponding research question.

Eligibility

At the eligibility stage, full-text assessment was conducted to confirm substantive relevance to each research question. This stage resulted in 8 full-text articles assessed for eligibility in SLR 1, 23 full-text articles in SLR 2, 14 full-text articles in SLR 3, and 2 full-text articles in SLR 4. Articles were retained when they provided conceptual, doctrinal, procedural, comparative, or empirical insight into judicial control, taxpayer rights, investigative authority, legal risk, procedural safeguards, or renewed tax investigation.

Included

After all inclusion and exclusion criteria were applied, 3 studies were included for analysis in SLR 1, 14 studies in SLR 2, 11 studies in SLR 3, and 2 studies in SLR 4. Thus, the total number of analytical source records across the four research questions was 30. The synthesis was organized by research-question stream. Accordingly, several studies that contained overlapping doctrinal relevance were retained in more than one research-question stream rather than being treated as mutually exclusive records.

Data Extraction

Data extraction was conducted using a structured matrix covering author(s), year, research-question stream, title, source, analytical category, and main contribution. This extraction process was carried out to ensure that the synthesis was not merely descriptive, but able to show the contribution of each source to the development of the main legal themes. The extracted themes were then organized into four analytical groups corresponding to RQ1, RQ2, RQ3, and RQ4.

Synthesis

The analysis was conducted using a doctrinal-thematic approach. The included studies were synthesized according to their contribution to four themes: judicial control over tax crime investigations, the balance between taxpayer rights and investigative authority, legal risks when judicial review limits tax investigation, and research gaps on renewed investigation after procedural defects. The synthesis therefore integrates tax enforcement literature, taxpayer-rights literature, administrative-law literature, criminal-procedure comparators, and fiscal-law enforcement studies into one calibrated model of judicial control.

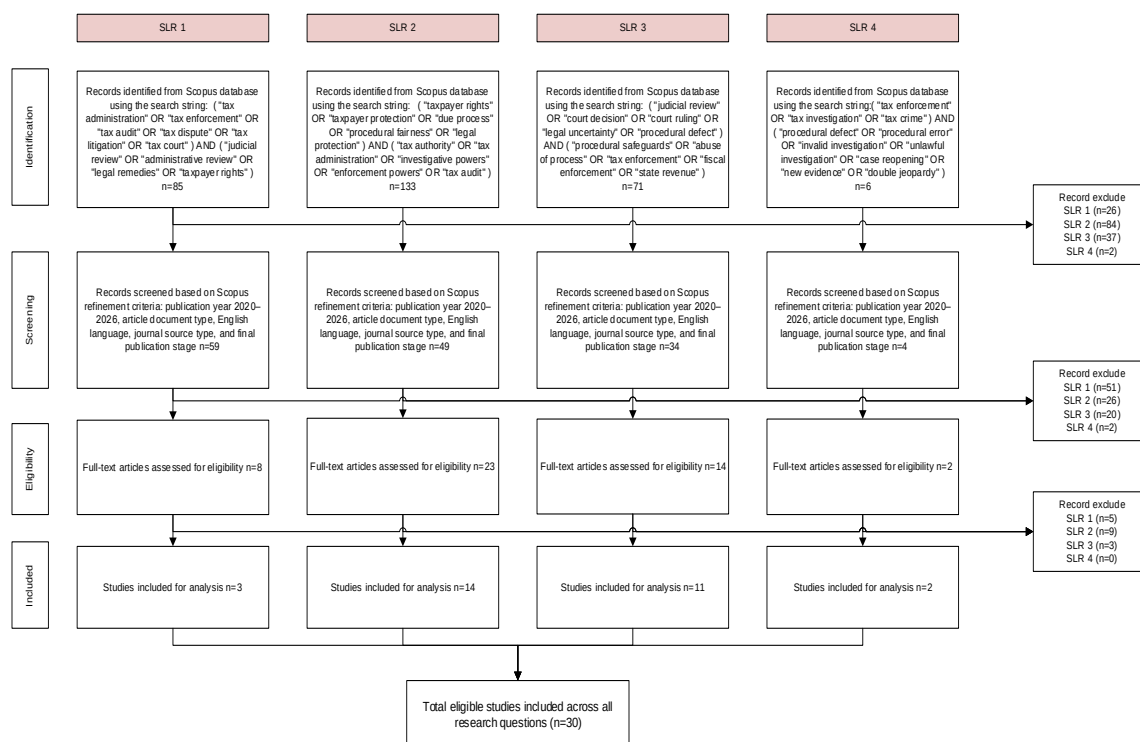


Figure 1. PRISMA-Based Article Selection Process Across Four Research Questions
Source: Developed by the authors based on the PRISMA 2020 guidelines (Page et al., 2021) and PRISMA-S extension (Rethlefsen et al., 2021)

Figure 1 illustrates the PRISMA-based article selection process across four research questions. SLR 1 produced 85 initial records and resulted in 3 included studies. SLR 2 produced 133 initial records and resulted in 14 included studies. SLR 3 produced 71 initial records and resulted in 11 included studies. SLR 4 produced 6 initial records and resulted in 2 included studies. Across all streams, 30 analytical source records were included in the final synthesis. Because several studies were relevant to more than one research question, analytical inclusion was structured by research-question relevance rather than by strict exclusivity across streams.

RESULTS AND DISCUSSION

Data Extraction Matrix of Included Studies

At this stage, all articles that met the inclusion criteria were extracted to obtain a systematic overview of the characteristics and contributions of each study to the research objectives. The extraction process included information on the authors and publication year, source, analytical category and contribution to the research questions. Because the extraction table contains detailed information, the complete matrix is presented in Appendix 1, while the main results section presents thematic summaries relevant to answering each research question.

Conceptualization of Judicial Control over Tax Crime Investigations (RQ1)

To answer RQ1, this review synthesizes 3 studies selected from the first search stream. These studies were retained because they directly discuss tax litigation ethics, comparative tax enforcement systems, judicial review, taxpayer rights, and the reviewability of tax-administration decisions. The summary of the main findings for RQ1 is presented in Table 1.

Table 1. Summary of Findings for RQ1

No.	Authors	Main Finding for RQ1
1	Gammie (2024)	Tax litigation is conceptualized as a rule-of-law forum in which revenue authorities, as repeat litigants, must maintain ethical consistency, legal integrity and respect for taxpayers' right to challenge assessments.
2	Artič and Kovač (2025)	Judicial control is part of the institutional architecture of tax enforcement because tax authorities require coercive powers, but those powers must be bounded by legality, procedure and review.
3	Guglyuvatyy (2025)	AI-based tax administration expands enforcement capacity but increases the need for transparency, explainability, due process and meaningful review of administrative decisions.

Source: Compiled by the authors based on the 3 included studies for RQ1

Based on Table 1, the literature conceptualizes judicial control as a legality architecture that disciplines the exercise of tax enforcement authority. Gammie (2024) emphasizes that tax litigation is not merely a contest between the revenue authority and the taxpayer, but a rule-of-law forum in which ethical conduct, consistency and legal integrity matter. Artič and Kovač (2025) show that judicial control is embedded in the institutional design of tax enforcement because enforcement powers must be accompanied by lawful procedures and review mechanisms. Guglyuvatyy (2025) adds that digital and AI-supported tax administration increases the urgency of transparency, due process and reviewability.

Thus, the synthesis of RQ1 shows that judicial control over tax crime investigations should be understood through four dimensions: legality review, procedural fairness review, proportionality review and integrity review. Judicial control does not necessarily weaken enforcement. Instead, it strengthens the legitimacy of tax crime investigation by ensuring that investigative authority is exercised within legal limits, supported by reasons, and open to meaningful challenge.

Taxpayer Rights and Investigative Authority (RQ2)

To answer RQ2, this review synthesizes 14 studies from the second search stream. These studies were included because they substantively address taxpayer rights, due process, procedural fairness, legal protection, tax authority, tax administration, investigative powers, tax sanctions, information exchange and compliance legitimacy. The summary of the main findings for RQ2 is presented in Table 2.

Table 2. Summary of Findings for RQ2

No.	Authors	Main Finding for RQ2
1	Artič and Kovač (2025)	Comparative tax enforcement shows that investigative and collection powers must be matched with administrative safeguards, appeal procedures and judicial review.
2	Guglyuvatyy (2025)	AI-supported tax administration requires safeguards for transparency, taxpayer rights, explainability and reviewability.
3	Laprévôt and Lin (2022)	Investigative powers in regulatory enforcement should be moderated by procedural rights, non-discrimination and rights of defence.
4	Kim and Lee (2020)	Procedural fairness is associated with compliance and tax re-audits, indicating that taxpayer acceptance depends on fairness during audit and re-audit processes.
5	van Verseveld (2022)	Exchange of information strengthens indirect-tax enforcement but may weaken taxpayers' procedural position if notification and remedies are limited.
6	Boei and van Dam (2022)	Legal protection in international information exchange is often asymmetrical because taxpayers face barriers in challenging cross-border information requests.
7	Kangalgil et al. (2025)	This boundary record illustrates why systematic screening is needed; although not tax-specific, it reflects dynamic modelling logic and was retained as a stream-level source record rather than a central doctrinal authority.
8	Popławski (2019)	Taxpayer support, equal treatment and presumption of honesty strengthen trust and voluntary compliance in tax administration.
9	Blažo (2020)	Discretionary enforcement prioritization must be proper, transparent and just to prevent arbitrary use of administrative power.
10	Cahyonowati et al. (2026)	Voluntary compliance is strengthened when regulatory alteration is supported by trust, organizational fairness and perceived legitimacy.
11	Fajrana et al. (2025)	Perceived fairness, trust and motivation shape tax compliance, showing that rights-sensitive administration can support enforcement goals.
12	Majka (2020)	Tax sanctions can support the collection of tax information, but their legal limits must be defined to preserve proportionality.
13	Wang et al. (2025)	Coercive enforcement powers require legality, necessity, proportionality, last-resort logic and due process safeguards.
14	Niesiobędzka and Kołodziej (2017)	Taxpayers' acceptance of tax-authority decisions is shaped by procedural fairness, outcome favourability and outcome fairness.

Source: Compiled by the authors based on the 14 included studies for RQ2

Based on Table 2, the literature shows that taxpayer rights and investigative authority are balanced through procedural fairness, proportionality, access to remedies, legal protection, transparency and trust. The tax authority requires investigative powers to detect non-compliance, obtain information, apply sanctions and protect public revenue. However, these powers are legitimate only when they are accompanied by taxpayer rights, clear reasons, proportionate procedures and effective remedies (Kim & Lee, 2020; Boei & van Dam, 2022; van Verseveld, 2022; Niesiobędzka & Kołodziej, 2017).

The synthesis of RQ2 therefore indicates that taxpayer rights should be embedded in the design of investigative authority. Information exchange should be accompanied by legal protection and remedy safeguards. Tax sanctions should remain proportionate to the purpose

of collecting information and preventing non-compliance. Digital and AI-based administration should be reviewable, explainable and rights-sensitive. Fairness, trust and support for taxpayers can increase compliance legitimacy, while coercive enforcement without safeguards can undermine confidence in fiscal institutions (Cahyonowati et al., 2026; Fajrana et al., 2025; Majka, 2020; Wang et al., 2025).

Legal Risks When Judicial Review Limits Tax Investigations (RQ3)

To answer RQ3, this review synthesizes 11 studies from the third search stream. These studies were selected because they discuss judicial review, court decisions, legal uncertainty, procedural defects, abuse of process, administrative legality, digital justice, privacy, access to justice, proportional remedies and implications for fiscal law enforcement. The summary of the main findings for RQ3 is presented in Table 3.

Table 3. Summary of Findings for RQ3

No.	Authors	Main Finding for RQ3
1	Rizqiyanto et al. (2025)	Legal uncertainty in digital economy taxation can weaken enforcement and create ambiguity for taxpayers and authorities.
2	Domingos (2024)	Abuse-of-process doctrine requires courts to distinguish procedural management from fundamental unfairness.
3	Syniehubov et al. (2025)	Digital justice systems must preserve transparency, human oversight, inclusiveness and access to justice.
4	Ibrayev et al. (2026)	Transparent administrative review and enforceable judicial oversight are needed to prevent institutional stagnation and legal barriers.
5	Radanova (2026)	Mandatory procedures are compatible with judicial protection only when proportionality, exceptions and safeguards are carefully designed.
6	Attia Khalil (2025)	Administrative decisions with significant consequences require legality, transparency, participation and procedural safeguards.
7	Basri (2026)	State access to protected information may become disproportionate where privacy, encryption or fundamental rights are undermined.
8	Jasinski (2025)	Judicial review of allegedly frivolous or vexatious proceedings provides a comparator for controlling abuse of process.
9	Al-Billeha (2025)	Proportionality and reasoned decisions enable courts to control administrative discretion in sanctioning.
10	Murdiana et al. (2026)	Although outside tax law, the study contributes a rights-protection comparator showing how substantive interests must be balanced with procedural legality in sensitive legal proceedings.
11	Csatlós (2025)	Automated administrative decisions that lack meaningful reasoning can make judicial review ineffective and undermine due process.

Source: Compiled by the authors based on the 11 included studies for RQ3

Based on Table 3, the first legal risk is legal uncertainty. If courts invalidate investigations without distinguishing between curable procedural defects and fundamental rights violations, tax authorities may be uncertain about whether a renewed investigation is lawful. The second risk is under-enforcement because broad judicial limitation may prevent authorities from correcting defective procedures, obtaining lawful evidence or recovering state revenue. The third risk is the transformation of procedural defects into substantive immunity, where a procedural error becomes a complete bar against legitimate enforcement. The fourth risk is

weakening reviewability when administrative or automated decisions lack clear reasoning (Csatlós, 2025; Domingos, 2024; Rizqiyanto et al., 2025; Syniehubov et al., 2025).

The synthesis also shows that judicial review must be calibrated. Abuse-of-process doctrine is necessary where proceedings are oppressive, unlawful or fundamentally unfair, but not every procedural defect should have the same remedy (Domingos, 2024; Jasinski, 2025). Comparative public-law studies indicate that access to justice, reasoned decisions, proportionality, privacy protection and institutional transparency are needed to prevent judicial control from becoming either too weak or too disruptive (Al-Billeha, 2025; Attia Khalil, 2025; Basri, 2026; Ibrayev et al., 2026; Radanova, 2026).

Repeated or Renewed Tax Investigations after Procedural Defects (RQ4)

To answer RQ4, this review synthesizes 2 studies from the fourth search stream. These studies were included because they directly support the discussion of renewed or repeated tax enforcement after procedural defects by examining tax audits, policing-like audit experiences, corporate disclosure, tax avoidance and enforcement strength. The summary of the main findings for RQ4 is presented in Table 4.

Table 4. Summary of Findings for RQ4

No.	Authors	Main Finding for RQ4
1	Liu et al. (2026)	Weak enforcement can increase opportunities for corporate tax avoidance, indicating that legal limits on renewed investigation must not create systematic enforcement gaps.
2	Seidman et al. (2025)	Corporate taxpayers experience audits as police-like processes and use appeals or litigation when audit procedures and outcomes are perceived as unfair.

Source: Compiled by the authors based on the 2 included studies for RQ4

Based on Table 4, the most important gap is the absence of a mature comparative doctrine on renewed tax investigation after procedural defects. Liu et al. (2026) show that weak tax enforcement can create opportunities for corporate tax avoidance, while Seidman et al. (2025) show that tax audits are often experienced by corporate taxpayers as police-like investigations and may lead to appeals or litigation when perceived as unfair. Together, these studies indicate that renewed investigation should not be prohibited or permitted in abstract terms. It must be assessed based on statutory authority, evidentiary threshold, procedural correction and taxpayer-rights implications.

The synthesis of RQ4 identifies three unresolved issues. First, the evidentiary threshold for renewed investigation remains unclear: the literature does not specify whether new evidence, corrected procedure, statutory authorization or fiscal-recovery urgency is sufficient to reopen an investigation. Second, the remedy for procedural defects is underdeveloped: courts may quash an investigative act, require procedural correction, exclude evidence, order reconsideration or prohibit renewed investigation, but the literature does not provide a settled typology. Third, the relationship between taxpayer protection and fiscal recovery remains insufficiently theorized, especially where renewed investigation is needed to correct procedural defects without creating double jeopardy or abuse of process.

Cross-RQ Synthesis

Table 5. Cross-RQ Synthesis of Judicial Control Literature

RQ	Dominant Finding	Critical Insight	Implication for Discussion
RQ1: Judicial control over tax crime investigations (3 sources)	Judicial control is conceptualized as legality review, integrity review, procedural fairness review and reviewability of tax-administration decisions.	Judicial control should not be reduced to post-hoc court intervention; it is a broader legality architecture governing investigative authority.	The discussion frames judicial control as calibrated supervision that preserves both taxpayer protection and legitimate tax enforcement.
RQ2: Taxpayer rights and investigative authority (14 sources)	Taxpayer rights and investigative authority are balanced through due process, transparency, proportionality, legal protection, information safeguards, trust and fair process.	Rights protection can strengthen enforcement legitimacy and voluntary compliance rather than weaken tax administration.	The discussion emphasizes taxpayer rights as part of enforcement quality and institutional legitimacy.
RQ3: Legal risks of limiting investigations (11 sources)	Judicial review may create legal uncertainty, under-enforcement and procedural overcorrection when courts do not classify defects carefully.	Not all procedural defects justify the same remedy; courts must distinguish curable errors from fundamental abuse of process.	The discussion explains the danger of transforming curable procedural defects into substantive immunity from renewed investigation.
RQ4: Gaps on renewed investigation (2 sources)	The literature lacks a clear doctrine on renewed investigation after procedural defects, especially on evidentiary thresholds, remedies and fiscal recovery.	Renewed investigation should be regulated through statutory authority, new or corrected evidence, proportionality and rights safeguards.	The discussion proposes a calibrated judicial control model for renewed tax investigation after procedural defects.

Source: Compiled by the authors based on the cross-RQ synthesis of 30 analytical source records

Table 5 shows that judicial control, taxpayer rights, investigative authority and renewed investigation are interrelated. Judicial control provides the legality framework; taxpayer rights define procedural limits; investigative authority protects public revenue; and renewed investigation raises the most difficult doctrinal question when a procedural defect has occurred. The cross-RQ synthesis therefore supports the need for a calibrated model of judicial control that can separate curable procedural defects from fundamental violations.

Judicial Control as a Calibrated Legality Architecture

The literature explains that judicial control should be understood as a calibrated legality architecture rather than a binary conflict between taxpayers and the state. In tax crime enforcement, the state has a legitimate interest in detecting tax evasion, protecting revenue and sanctioning fraud. However, that interest must be exercised through legal procedures that can

be reviewed, explained and challenged. The strongest contribution of the reviewed literature is that it shows judicial control operating across several legal moments: before enforcement through statutory limits, during enforcement through procedural safeguards, and after enforcement through remedies and judicial review (Gammie, 2024; Artič & Kovač, 2025; Guglyuvatyy, 2025; Laprêvote & Lin, 2022; Kim & Lee, 2020; van Verseveld, 2022; Boei & van Dam, 2022), (Domingos, 2024), (Csatlós, 2025).

This finding is important because tax crime investigations often combine administrative and criminal features. Tax audits, information requests and sanctions may begin as administrative procedures but can develop into coercive enforcement. For that reason, judicial control must prevent both overreach and under-enforcement. If courts are too deferential, taxpayers may face opaque and disproportionate state action. If courts are too interventionist, lawful investigation may be prematurely terminated. The calibrated model proposed in this review therefore treats judicial control as a proportional response system: the remedy must correspond to the seriousness of the defect and its effect on taxpayer rights.

Taxpayer Rights as a Condition of Enforcement Quality

A major implication of the synthesis is that taxpayer rights are not external to tax enforcement. Procedural fairness, transparency, access to remedies and legal certainty are part of enforcement quality. Studies on taxpayer fairness, trust and compliance demonstrate that taxpayers are more likely to accept authority decisions when they perceive the process as fair (Niesiobędzka & Kołodziej, 2017), (Cahyonowati et al., 2026), (Fajrana et al., 2025), (Rizqiyanto et al., 2025). This means that tax authorities should not view due process as an administrative burden. Instead, due process increases legitimacy, improves compliance and reduces the risk of successful legal challenges.

For tax crime investigations, this finding suggests that safeguards should be embedded from the earliest stage. Tax authorities should define the legal basis of investigation, document reasons, limit the scope of information requests, preserve proportionality and provide meaningful channels for objection or appeal. Information exchange should not be conducted in a way that leaves taxpayers without knowledge or remedies. Digital and AI-based tax administration should also ensure explainability and human oversight. These safeguards strengthen both taxpayer rights and enforcement defensibility (Guglyuvatyy, 2025), (van Verseveld, 2022), (Boei & van Dam, 2022), (Csatlós, 2025).

Judicial Review, Legal Risk, and the Problem of Substantive Immunity

The review shows that judicial review can generate legal risk when it does not distinguish between different types of procedural defects. Procedural defects may range from minor administrative mistakes to fundamental violations of due process. If every defect produces termination of investigation, judicial review may create substantive immunity that is not required by the purpose of procedural safeguards. Conversely, if all defects are treated as harmless, taxpayer rights become meaningless. Therefore, courts should classify defects according to their effect on legality, participation, defence rights, evidence reliability and abuse of process (Domingos, 2024), (Jasinski, 2025), (Al-Billeha, 2025), (Majka, 2020).

The proposed calibrated model separates three questions. First, was the investigative act lawful? Second, can the defect be corrected without violating taxpayer rights? Third, what remedy is proportionate to the defect? Under this model, minor defects may justify correction,

while rights-affecting defects may require renewed procedures or evidence exclusion. Only fundamental abuse of process, bad faith, or repeated unlawful conduct should justify a complete bar on renewed investigation. This approach protects taxpayer rights while avoiding unjustified loss of fiscal enforcement capacity.

Renewed Tax Investigation as the Main Research Gap

The most important research gap concerns repeated or renewed tax investigation after procedural defects. Existing literature discusses tax re-audits, tax audits, procedural fairness, legal protection, corporate tax avoidance and abuse of process, but it does not yet provide a comprehensive doctrine on when renewed investigation is lawful after an earlier procedure is invalidated (Kim & Lee, 2020), (Seidman et al., 2025), (Liu et al., 2026). This gap is particularly important for tax crime enforcement because invalidating an investigative act may affect both taxpayer rights and state revenue recovery.

Future research should therefore examine renewed investigation through comparative doctrinal analysis. Key issues include whether renewed investigation requires new evidence, whether correction of procedure is sufficient, whether the same tax period may be investigated again, whether unlawfully obtained evidence must be excluded, and whether courts should distinguish between administrative re-audit and criminal reinvestigation. These questions are central for countries that use pretrial or judicial review mechanisms to control tax crime investigations. Without such doctrinal clarity, courts and tax authorities may produce inconsistent outcomes that either weaken taxpayer protection or undermine fiscal law enforcement.

Research Contributions

The theoretical contribution of this study lies in integrating tax enforcement literature with taxpayer-rights, administrative-law, criminal-procedure and digital-governance perspectives. The study does not treat judicial control as a single procedural event. Instead, it conceptualizes judicial control as an integrated legality architecture that governs tax audits, tax investigations, information exchange, sanctions, administrative decisions and renewed enforcement after procedural defects. This contribution is especially relevant because previous studies tend to discuss these themes separately.

The practical contribution of this study is the calibrated judicial control model. For courts, the model provides a way to distinguish minor procedural irregularities, rights-affecting errors and fundamental abuse of process. For tax authorities, the model emphasizes the need to document reasons, ensure proportionality, preserve taxpayer remedies and avoid arbitrary repeated investigation. For policymakers, the model indicates the need to regulate renewed investigation more explicitly, especially by defining evidentiary thresholds, procedural correction mechanisms and safeguards against abuse.

CONCLUSION

This systematic literature review showed that judicial control over tax crime investigations should be understood as a calibrated legality architecture. The literature conceptualized judicial control through legality review, procedural fairness, proportionality, integrity, reviewability, and access to remedies. Taxpayer rights and investigative authority were not mutually exclusive. Instead, taxpayer rights strengthened the legitimacy and quality of enforcement by ensuring that tax authorities acted transparently, proportionately, and

within legal limits. The review also showed that judicial review could create legal uncertainty and underenforcement when procedural defects were automatically converted into substantive immunity.

The main contribution of this study was the development of a calibrated judicial control model for tax crime investigations. The model required courts to identify the nature of the procedural defect, assess whether it affected substantive rights, determine whether the defect could be remedied, and select a proportionate remedy. This study was limited by its reliance on doctrinal-thematic synthesis and the absence of a quantitative meta-analysis. Future research should test the proposed model through comparative studies of pretrial judicial review, tax re-audits, renewed investigations, exclusion of unlawfully obtained evidence, and fiscal recovery across different legal systems.

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CONFLICT OF INTEREST

The authors declare that there are no conflicts of interest related to the conduct of the research, preparation, or publication of this article.

AUTHOR CONTRIBUTIONS

All authors contributed to the preparation of this article. Bachtiar Arifin and Diding Rahmat, was responsible for the conceptualization of the study, data collection and analysis, interpretation of the results, and manuscript preparation. The other authors contributed to the review, editing, and final approval of the manuscript.

GENERATIVE AI STATEMENT

The authors declare that no generative artificial intelligence was used in the preparation of this article.

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