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The Politics of Tax Criminal Law in Indonesia

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Abstract. *This paper's research is titled The Legal Policy of Tax Criminal Law in Indonesia. The focus of this research is to discover and analyze the legal policy of criminal law in the field of taxation in Indonesia including the criminalization of specific behaviors within the scope of applying rights and obligations in the field of taxation. This research uses a normative legal method with a literature approach to analyze the political choice of tax criminal law in Indonesia. The data used is secondary data, including primary legal materials such as tax regulations and secondary legal materials such as literature and other relevant documents. This legal study points out that Indonesia met two stages of criminal legal policy in the field of taxation, which means the pre-tax reform phase and the tax reform phase, both of which were affected by both internal and external factors.*

Keywords: *Crime; Legal; Policy; Reform; Tax.*

1. Introduction

"*Without a law that circumscribes a particular form of behavior, there can be no crime, no matter how deviant or socially repugnant the behavior in question may be.*" (Schmalleger, 2016)

--Frank Schmalleger—

Frank Schmalleger's statement above underlies the author's thinking to conduct legal research into the choice of tax criminal law applicable in Indonesia. Frank Schmalleger states that there is no crime without a law that provides restrictions on certain behaviors, referring to the principle of legality initiated by Paul Johann Anselm von Feuerbach. The principle of nullum delictum, nulla poena sine praevia lege poenali asserts that criminal law must be written in statute to create a deterrent effect against crime. In the field of taxation in Indonesia, tax criminal law is used as an instrument to support state revenue, although it is not the main choice in the implementation of tax rights and obligations (Rosmawati & Darmansyah, 2023). This is because taxes are basically included in administrative law which regulates the relationship between the state and the people in the collection and payment of taxes.

Although tax is included in the qualification of administrative law, tax also regulates criminal provisions in the tax law. The criminal regulation of taxes in the tax law shows the application of the principle of legality that was first initiated by Fueurbach. Moreover, the Constitution of the Republic of Indonesia mandates that tax regulation must be by law. The Directorate General of Taxes as a tax management institution in Indonesia has a role in the application of tax criminal law (Barus & Pramana, 2022). Based on the 2021

Annual Report, this institution handled 92 tax criminal cases and one money laundering case, with a total state loss of IDR 1.34 trillion. During the year, there were seven types of violations that were subject to tax criminal sanctions, including the use or issuance of fictitious tax invoices, submission of tax returns that were not in accordance with the actual circumstances, failure to deposit taxes that had been collected, failure to submit tax returns, money laundering crimes, and negligence or abuse in NPWP/NPPKP registration. The link between the application of tax criminal law and the principle of legality encourages further study of the politics of tax criminal law in Indonesia, with two main issues analyzed, namely the existence of tax criminal law politics in Indonesia and the factors that influence policy choices in tax criminal law enforcement (Yanto & Hikmah, 2023).

To answer these two issues, the author uses normative legal research methods using secondary data in the form of primary legal materials, secondary legal materials, and supplemented with tertiary legal materials. Primary legal materials are obtained by collecting tax legislation within the scope of formal tax law and material tax law, both of which are still valid, amended, or revoked by tax legislation (Pamungkas et al., 2022). The author conducts research and analysis of primary legal materials to obtain political options for tax criminal law enacted in Indonesia.

The author obtains secondary legal materials through a literature approach by studying books, scientific works, and other literature materials. The author complements legal research materials by collecting tertiary legal materials such as dictionaries, encyclopedias, including the Annual Report of the Directorate General of Taxes to support the research results. The study of secondary data is conducted comprehensively to find out the politics of tax criminal law enacted in Indonesia. The results of the study are described by the author to answer the main problem.

2. Research Methods

This research uses a normative legal method with a literature approach to analyze the political choice of tax criminal law in Indonesia (Kaban, 2023). The data used is secondary data, including primary legal materials such as tax regulations and secondary legal materials such as literature and other relevant documents. The analysis is carried out descriptively qualitatively to understand the existence and factors that influence the politics of tax criminal law in Indonesia. The focus of the research includes formal and material legal aspects in the taxation system as well as the development of legal politics from pre-reform to tax reform. This approach is chosen to examine the legal and philosophical aspects related to the implementation of taxation rights and obligations, as well as internal and external factors that influence taxation policy. The results of the study are expected to provide a detailed description of the characteristics of tax criminal law in Indonesia and become the basis for evaluating the effectiveness of national tax policy.

3. Results and Discussion

3.1. Tax Criminal Law Epistemology

Sudikno Mertokusumo included tax law into state administrative law (Mertokusumo, 2010). However, tax law also contains criminal provisions. The regulation of criminal law in administrative law in the field of taxation can be done considering Article 103 of the Criminal Code implies the regulation of criminal law outside the codification of criminal

law. Looking at the division of criminal law according to Eddy O.S. Hiariej into general criminal law and special criminal law (Hiariej, 2022), tax criminal law is included as a special criminal law that materially deviates from the Criminal Code as a codification of criminal law and formally deviates from the Criminal Procedure Code as a codification of criminal procedure law.

Referring to the division of special criminal law by Eddy O.S. Hiariej into special criminal law in criminal law and special criminal law not in criminal law (Hiariej, 2022), Tax criminal law is included in special criminal law not in criminal law. This is because tax law is principally an administrative law as stated by Sudikno Mertokusumo. Strictly speaking, there are a number of criminal provisions regulated in tax administrative law that are made to deviate materially from the Criminal Code and deviate formally from the Criminal Procedure Code.

Positive tax criminal law, among others, can be found in:

a. Law No. 28 of 2007 on the Third Amendment to Law No. 6 of 1983 on General Provisions and Tax Procedures jis. Law No. 11 of 2020 on Job Creation and Law No. 9 of 2017 on Stipulating Government Regulation in Lieu of Law No. 1 of 2017 on Access to Financial Information for Tax Purposes into Law.

b. Law No. 12 of 1985 on Land and Building Tax.

c. Law No. 10 of 2020 on Stamp Duty.

d. Law No. 19 of 2000 on the Amendment to Law No. 19 of 1997 on Tax Collection by Writ of Compulsion.

The Law regulates the implementation of taxation rights and obligations for taxpayers, tax officers, and other parties as legal subjects. There are 14 articles that stipulate prohibitions and obligations in the field of taxation, where violations are punishable, including the provision of participation. Of these, three articles regulate fault in the form of negligence, while the rest formulate fault in the form of intent, either explicitly or implicitly stated. If the elements of the offense are fulfilled, forms of intent that are not explicitly mentioned in the article are still considered to exist.

The main interest in tax law, both in formal and material tax law, is state revenue. Rochmad Soemitro explains that formal tax law functions to implement material tax law, which regulates the subject, object, taxpayer, and rate (Soemitro, 1988a). This interest is reflected in the considerations of various tax laws, such as Law No. 7 of 2021 and Law No. 12 of 1985, which emphasize increasing state revenue. Therefore, tax criminal law is not solely retributive and repressive, but also oriented towards the recovery of state losses. The ultimum remedium principle allows the settlement of tax crimes outside the court through the payment of taxes payable along with fines, which in criminal law doctrine is called afdoening buiten process. This shows that the politics of tax criminal law emphasizes the protection of state revenue rather than mere enforcement.

3.2. The Politics of Tax Criminal Law in The Pre-Tax Reform Phase

Moh. Mahfud MD defines legal politics as an official policy in making or changing laws to achieve state goals. In the field of taxation, legal politics is directed to increase state revenue through tax legislation, including tax criminal law. Since independence, Indonesia has experienced two phases of tax law politics: the pre-reform phase (1945-

1983) and the tax reform phase (since 1984). Rochmat Soemitro considered that the taxation rules before 1983 were outdated, not in accordance with the government system, Pancasila, and economic development, so tax reform was needed to update a more relevant system (Soemitro, 1988b).

After independence, some provisions of the criminal tax law applicable in Indonesia still use colonial legacy ordinances. These criminal provisions are regulated in tax administrative law. Article II of the Transitional Rules of the 1945 Constitution of the Republic of Indonesia became the basis for the enactment of colonial tax ordinances. Some of the tax laws that apply after independence include:

1. Ordonnantie op de Herziene Inkomstenbelasting 1920 or the Income Tax Ordinance of 1920.

2. Ordonnantie op de Vennootschapbelasting 1925 or the Company Tax Ordinance of 1925.

3. Ordonnantie op de Vermogens Belasting 1932 or the Wealth Tax Ordinance of 1932.

4. Income Tax Ordinance of 1944.

5. Law No. 5 of 1946 concerning the Determination of Income Tax Tariffs for 1946/1947 and Additional Taxes.

6. Law No. 12 of 1947 concerning Radio Tax.

7. Law No. 14 of 1947 concerning Development Tax I.

8. Law No. 14 of 1951 concerning Income Tax on Agricultural Land.

9. Emergency Law of the Republic of Indonesia Number 19 of 1951 concerning Sales Tax Collection which was later stipulated by Law No. 53 of 1953.

10. Emergency Law No. 11 of 1957 concerning General Regulation of Local Taxes.

11. Law No. 74 of 1958 concerning Foreign Nation Tax.

12. Government Regulation in Lieu of Law (Perpu) Number 11 of 1959 concerning Land Product Tax which was enacted into law by Law No. 1 of 1961.

13. Law No. 27 of Prp of 1959 concerning the Transfer Fee of Motor Vehicle Name.

14. Law No. 8 of 1967 concerning amendments and improvements to the procedures for collecting income tax 1944, wealth tax 1932, and company tax 1925.

15. Law No. 2 of 1968 concerning the Review of Amendments to the 1951 Sales Tax Law.

16. Law No. 10 of 1970 concerning Tax on Dividend Interest and Royalties 1970.

However, Rochmat Soemitro said that the post-independence taxation provisions have weaknesses, including a taxation system that is no longer in accordance with Pancasila and the 1945 Constitution of the Republic of Indonesia, a complicated tax system, the use of legal language that is difficult for everyone to understand so that many tax

regulations are difficult to understand both by tax collectors and taxpayers (Soemitro, 1988b).

Prior to the 1983 tax reform, there were five laws governing criminal tax provisions in Indonesia. The Income Tax Ordinance 1920 provided sanctions for willfully filing false tax returns and violating official secrets. The 1925 Company Tax Ordinance included sanctions for false tax returns, falsification of books, and breach of official secrecy. The 1932 Wealth Tax Ordinance penalized errors in tax reporting, submission of false documents, and violation of official secrets. Emergency Law No. 19 of 1951 provides for penalties related to improper filling of tax returns, falsification of documents, and violation of the obligation to provide information. Law No. 74 of 1958 contains sanctions for incorrect tax reports by foreign taxpayers.

As Rochmat Soemitro said, pre-independence tax criminal provisions were scattered in tax laws that were difficult to understand with a complicated tax system, including being incompatible with Pancasila and the 1945 Constitution of the Republic of Indonesia, making it difficult for both tax collectors and taxpayers. This, according to Soemitro, became one of the considerations for the tax reform that was carried out since January 1, 1984.

3.3. The Politics of Tax Criminal Law in The Phase of Tax Reform

MPR Decree No. II/MPR/1983 outlines the improvement of the taxation system to increase state revenue based on legislation. This policy is an elaboration of Pancasila and the 1945 Constitution of the Republic of Indonesia, which requires every tax levy to have a legal basis. This refinement was motivated by the weakness of tax regulations prior to 1983 which were considered incompatible with the state philosophy. Therefore, the new taxation system was designed to better reflect the spirit of the Indonesian nation and differ from the colonial legacy tax regulations.

The House of Representatives of the 1982-1987 period noted in its report that the distinctive features and characteristics of the Indonesian taxation system are as follows:

"First, tax collection is a manifestation of the dedication of obligations and participation of taxpayers to directly and jointly carry out tax obligations necessary for financing the State and National Development. Second, the responsibility for the obligation to implement taxes as a reflection of obligations in the field of taxation rests with the members of the taxpayer community itself. The government in this case the taxation apparatus in accordance with its function is obliged to conduct guidance, research, and supervision of the implementation of tax obligations of taxpayers, based on the provisions outlined in the tax legislation. Third, members of the taxpayer community are given the trust to be able to carry out national mutual cooperation through the system of calculating, calculating and paying taxes owed (self-assessment) (Dewan Perwakilan Rakyat Republik Indonesia & Indonesia, 1988)."

The distinctive characteristics and style, among others, reflect the principle of mutual cooperation, the principle of independence, and the principle of self-assessment system.

In his State of the Nation Address on August 16, 1983, President Soeharto emphasized the need to improve the taxation system to increase state revenue independently outside oil and gas. As a follow-up, the government submitted the Taxation Bill through Presidential Mandate No. R.06/PU/XI/83 on November 3, 1983, including the General

Provisions of Taxation Bill, the Income Tax Bill, and the Value Added Tax and Sales Tax on Luxury Goods Bill. Minister of Finance Radius Prawiro explained that the new taxation system was designed to be simple, easy to understand, and progressive, with a focus on taxing companies as well as high-income individuals, while low-income people remained protected.

The Income Tax Bill has simplified the rates from 58 layers to three, namely 15%, 25%, and 35%, and clarified the tax treatment for small companies. Meanwhile, the Value Added Tax (VAT) and Sales Tax on Luxury Goods (STLG) Bill applies a tax crediting system with a rate of 0% or 10% and emphasizes the limitations of small companies. Meanwhile, the General Provisions of Taxation Bill requires the filling of tax returns, imposes fines for violations, and regulates the tax collection system and criminal sanctions. The three bills were passed on December 31, 1983 into Law No. 6 of 1983 (General Provisions and Tax Procedures), Law No. 7 of 1983 (Income Tax), and Law No. 8 of 1983 (VAT and STLG). These laws came into effect on January 1, 1984, except for Law No. 8 of 1983 which was suspended until January 1, 1986. The enactment of these three laws became a milestone of tax reform in Indonesia, replacing the colonial system.

In the 1983 tax reform, the criminal law of taxation was simplified in one law, Law No. 6 of 1983 on General Provisions and Tax Procedures, replacing the previous system that was scattered in various ordinances. Chapter VIII of this law regulates criminal provisions (Articles 38-43), including prohibitions, criminal penalties, expiration of prosecution, and qualifications of offenses or crimes. This Law also regulates errors due to negligence and willfulness that apply to both taxpayers and tax officers (Fiscus) as subjects of criminal law.

The regulation of criminal provisions in the law a quo is based on the subject of law in the field of taxation, namely:

1. Against the legal subject of the Taxpayer, the law regulates two criminal acts in the qualification of negligence, and six criminal acts in the qualification of intent. Arrangements for repetition of criminal acts (residive) are also regulated for criminal acts with intentional qualifications that repeat tax criminal acts before one year has passed since the completion of serving a prison sentence.

2. Against the legal subject of the Tax Officer (fiskus), the law a quo regulates one criminal act in the qualification of negligence, and one criminal act in the qualification of intent as a complaint offense.

In 1994, Law No. 6 of 1983 on General Provisions and Tax Procedures as formal tax law was amended by Law No. 9 of 1994 on Amendments to Law No. 6 of 1993 on General Provisions and Tax Procedures. The content material of the a quo law also changes several criminal provisions in the field of taxation. Changes in the criminal provisions in the law a quo, among others:

1. The formulation of the imposition of punishment (strafmodus) in Article 38 changes from cumulative-alternative to cumulative.

2. Article 39 adds two paragraphs that regulate the repetition of acts (residive) and attempt to commit a criminal offense in the field of taxation (poging) for the criminal offense of misuse or unauthorized use of NPWP or Taxable Entrepreneur

Identification Number or submitting an incomplete tax return and/or statement in order to apply for restitution or make tax compensation.

3. Increase the severity of punishment (strafmaat) in Article 41 paragraph (1) from the original fine of up to IDR1,000,000.00 to a maximum of IDR2,000,000.00. The formulation of the imposition of punishment (strafmodus) in Article 41 paragraph (1) has also changed from cumulative-alternative to cumulative.

4. Increase the severity of punishment (strafmaat) in Article 41 paragraph (2) from the original fine of up to IDR2,000,000.00 to a maximum of IDR5,000,000.00. The formulation of the imposition of punishment (strafmodus) in Article 41 paragraph (2) has also changed from cumulative-alternative to cumulative.

5. Adding two criminal provisions in Article 41A for the act of not providing information or evidence or providing false information or evidence for any person and Article 41B for the act of obstructing or complicating the investigation of criminal acts in the field of taxation.

6. Deleting Article 42 on the division of criminal offenses as offenses or crimes.

7. Adding a provision on participation in Article 43 for perpetrators regulated in Article 41A and Article 41B.

In 2000, Law No. 6 of 1983 on General Provisions and Tax Procedures as formal tax law was amended by Law No. 16 of 2000 on the Second Amendment to Law No. 6 of 1993 on General Provisions and Tax Procedures. Changes in the regulation of criminal provisions in the law a quo, among others:

1. The legal subject in Article 38 is changed from the phrase "whoever" to "every person". In addition, the formulation of criminal imposition (strafmodus) is changed from cumulative to alternative cumulative.

2. The legal subject in Article 39 is changed from the phrase "Whoever" to "Every person" and adds one criminal provision in Article 39 paragraph (1) for actions that refuse tax audits.

3. Increase the severity of punishment (strafmaat) in Article 41 paragraph (1) from the original fine of IDR2,000,000.00 to a maximum fine of IDR4,000,000.00.

4. Increase the severity of punishment (strafmaat) in Article 41 paragraph (2) from the maximum fine of IDR5,000,000.00 to a maximum fine of IDR10,000,000.00.

5. Changing the legal subject in Article 41A from "Whoever" to "Every person" and increasing the severity/lightness of punishment (strafmaat) from the original fine of up to IDR5,000,000.00 to a maximum fine of IDR10,000,000.00.

6. Changing the legal subject in Article 41B from "Whoever" to "Every person"

In 2007, Law No. 6 of 1983 on General Provisions and Tax Procedures as formal tax law was amended by Law No. 28 of 2007 on the Third Amendment to Law No. 6 of 1993 on General Provisions and Tax Procedures. Changes in the regulation of criminal provisions in the law a quo include, among others:

1. Adding requirements for the application of punishment on Article 38 and changing the formulation of punishment from indefinite sentence to interdefinite sentence which determines the minimum and maximum limit of fine punishment which is alternated with confinement punishment which also determines the minimum and maximum limit of confinement punishment.

2. Adding two criminal provisions in Article 39 paragraph (1) for the act of misusing or using without right NPWP or confirmation as a Taxable Entrepreneur and for the act of not keeping books, records, or documents in Indonesia.

3. Changing the formulation of punishment in Article 39 paragraph (1) and Article 39 paragraph (3) from indefinite sentence to interdefinite sentence which determines the minimum and maximum penalty of fine cumulative with imprisonment which also determines the minimum and maximum penalty of imprisonment.

4. Adding two criminal provisions in Article 39A for the act of falsification and/or use of false documents on tax invoices, tax collection receipts, tax withholding receipts, and/or tax deposit receipts and the act of issuing tax invoices but not yet confirmed as a Taxable Entrepreneur.

5. Increase the severity of the fine (strafmaat) in Article 41 paragraph (1) from a maximum fine of IDR4,000,000.00 to a maximum fine of IDR25,000,000.00.

6. Increase the severity of the fine (strafmaat) in Article 41 paragraph (2) from a maximum fine of IDR10,000,000.00 to a maximum fine of IDR50,000,000.00.

7. Increase the severity of the fine (strafmaat) in Article 41A from a maximum fine of IDR10,000,000.00 to a maximum fine of IDR25,000,000.00.

8. Increase the severity of the fine (strafmaat) in Article 41B from a maximum fine of IDR10,000,000.00 to a maximum fine of IDR75,000,000.00.

9. Adding four criminal provisions in Article 41C against government agencies, institutions, associations, and other parties that do not provide tax data and information to the Directorate General of Taxes, against any person who causes government agencies, institutions, associations, and other parties that do not provide tax data and information to the Directorate General of Taxes, any person who intentionally does not provide data and information requested by the Directorate General of Taxes, and any person who intentionally misuses tax data and information.

10. Amend the inclusion provision in Article 43 paragraph (1) that applies to Article 39 and Article 39A.

Furthermore, in 2020, Article 38 of Law No. 6 of 1983 was amended through Law No. 11 of 2020 on Job Creation, by removing the condition of punishment for repeated acts. This means that after tax reform, tax criminal law is not only regulated in the general provisions and procedures of taxation, but also in various other tax laws. This is necessary to protect state revenue from offenses that can only be handled through criminal law.

In 1985, Law No. 12/1985 on Land and Building Tax regulated criminal provisions in Articles 24 and 25 related to negligence and intentional harm to the state, with special

maximum penalties and alternative fines. In the same year, Law No. 13 of 1985 on Stamp Duty also formulated criminal provisions, which were later revoked by Law No. 10 of 2020. Law No. 10/2020 regulates crimes related to forgery, use, and distribution of counterfeit stamps in Articles 24, 25, and 26, with special maximum penalties and fines.

Then, Law No. 19/2000 on Tax Collection by Writ of Compulsion regulates criminal provisions in Article 41A, with the legal subject being the taxpayer, including the taxpayer's representative. This provision protects state revenue against goods confiscated to settle tax debts. The criminal punishment is a special maximum penalty and special maximum fine, including for obstruction of justice against the Tax Bailiff.

Law No. 9 Year 2017 on Access to Financial Information for Taxation Purposes regulates the punishment in Article 7 for the head or employee of Financial Services Institution who violates the obligation to submit financial information to DGT. Criminal punishment for individual is special maximum imprisonment or fine, for corporation is special maximum fine, and for any person who falsifies or conceals financial information with special maximum imprisonment or fine.

Thus, the politics of tax criminal law after the 1983 tax reform contains criminal provisions in five tax laws, namely the law on general provisions and tax procedures (KUP Law), the law on land and building tax (PBB Law), the law on tax collection by force letter (PPSP Law), the law on stamp duty (BM Law), and the law on access to financial information for tax purposes (AIK Law). Criminal procedure law in enforcing criminal law in the field of taxation is subject to the Criminal Procedure Code and the law on general provisions and procedures for taxation, which is a special criminal law made deviating from the Criminal Procedure Code as a codification of criminal procedure law.

3.4. Factors Influencing the Politics of Tax Criminal Law in Indonesia

According to Moh. Mahfud MD, legal politics is the choice of law enforcement to achieve state goals, so that law functions as a tool to realize these goals. This view is in line with Roscoe Pound's theory of law as a tool of social engineering, where law plays a role in regulating behavior and resolving conflicts of human interests (Freeman, 1994). Pound emphasized that law is effective in changing people's behavior and serves as a tool of social engineering (Freeman, 1994). This is also in line with E. Adamson Hoebel's view of the function of law in maintaining social order (Hoebel, 1954).

The affirmation of the function of law is also explained by Hoebel, stating that law has four main functions: (1) regulating relationships between members of society to create integration, (2) maintaining order by determining law enforcement authority, (3) solving problems, and (4) adapting to social change.

In principle, Mahfud MD, Pound, and Hoebel assert that law functions as a tool to regulate and protect public order, prevent conflicts of individual interests, and maintain social stability. In taxation, criminal law is used to protect the interests of state revenue that cannot be resolved by other laws. This interest is the main consideration in the formulation of tax laws, including the application of criminal sanctions to ensure taxpayer compliance and sustainability of state revenue.

Law always develops along with changes in society, as emphasized by Sudikno Mertokusumo (Mertokusumo, 2005). Law in principle regulates the relationship between individuals and individuals and individuals and society so that the law tries to find a balance between giving individual freedom and protecting society against individual freedom. In taxation, the law attempts to balance taxpayer freedom with the protection of state revenue. Therefore, the regulation of taxation criminal law continues to undergo adjustments in order to safeguard the interests of the state.

Despite the change of government regime, the politics of taxation criminal law in Indonesia remains consistent, where criminal law remains part of tax administration law. This is in line with the ultimum remedium principle which affirms that criminal law is used as a last resort if other laws cannot resolve the offense. However, the global view on the application of criminal law in the field of taxation is also a factor that influences the politics of criminal law in the field of taxation in Indonesia. The Organization for Economic Co-operation and Development (OECD) headquartered in Paris, France provides a view of handling non-compliant taxpayers through the application of criminal law as the first principle of the Ten Global Principles (Crimes, 2017). Even the OECD with reference to the recommendations of The Financial Action Task Force (FATF) states the importance of tax crime as a predicate offense that is included in the qualification of money laundering crimes. Indonesia has been cooperating with the OECD in the form of the Indonesia-OECD Cooperation Agreement (FCA) since 2007 so that Indonesia has become an OECD strategic partner (OECD Key Partners) along with Brazil, China, India, and South Africa. Thus, global views on the regulation of criminal provisions in the field of taxation can also affect the politics of criminal law in the field of taxation in Indonesia.

4. Conclusion

The politics of criminal law in the field of taxation in Indonesia aims to protect the interests of state revenue and has changed in line with tax reform. There are two main phases, namely pre-tax reform (1945-1983) which was still influenced by colonial law with a complex and difficult to understand system, and the tax reform phase (1984-present) which is more in line with the principles of Pancasila, the 1945 Constitution, and the self-assessment system. This reform provides legal certainty by detailing tax criminal offenses in clearer laws. The politics of tax criminal law is influenced by internal factors, such as the interests of state revenue and the development of society, as well as external factors, such as global views on the importance of criminal law in cracking down on non-compliant taxpayers.

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