

Effectiveness of The Implementation of The Law on General Provisions and Tax Procedures Related to The Authority of Investigators in Tax Crimes

Pebriana Rizki¹⁾ & Amin Purnawan²⁾

¹⁾Master of Notary Law, Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: pebrianarizki.std@unissula.ac.id

²⁾Master of Notary Law, Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: aminpurnawan@unissula.ac.id

Abstract. *Article 23A of the Constitution of the Republic of Indonesia clearly stipulates that "Taxes and other compulsory levies for state needs are regulated by law." This is the basis that the state is given the authority to carry out compulsory levies but is also limited in that such actions must be regulated in fair and non-arbitrary legal arrangements, so that society does not consider the state to be a thief because it takes people's wealth without the owner's consent. Descriptive research focuses on actual problems and researchers try to synthesize events and incidents that are the center of attention without giving special treatment to the event. Criminal law in criminal acts in the field of taxation has its own specificity, because it needs to be adjusted to the purpose of tax law to put as much money as possible into the state treasury. One of the specific things in criminal acts in the field of taxation is the provisions for investigating criminal acts in the field of taxation carried out by the PPNS of the Directorate General of Taxes. Special arrangements for investigators in criminal acts in the field of taxation are not free from problems, both miscoordination with other law enforcement officers, and the many abuses of absolute investigative authority, which involve criminal acts of corruption in taxation. This encourages renewal in the arrangements investigators of criminal acts in the field of taxation need to be renewed while maintaining the principle of putting as much money as possible into the state treasury.*

Keywords: *Crimes; Effectiveness; Investigators; Implementation.*

1. Introduction

Article 23A of the Constitution of the Republic of Indonesia clearly stipulates that "Taxes and other compulsory levies for state needs are regulated by law." This is the basis that the state is given the authority to carry out compulsory levies but is also limited in that such actions must be regulated in fair and non-arbitrary legal arrangements, so that society does not consider the state to be a thief because it takes people's wealth without the owner's

Master of Law, UNISSULA

consent. "No taxation without representation, taxation without representation is robbery."¹

Taxes play an important role in a country in ensuring the sustainability of government from the aspect of funding the wheels of government, because taxes are the main source of funding for the state budget from various alternative sources of government revenue. Indonesia is a country that makes taxes one of the state's incomes, but has not made taxes the main income in the survival of the people.

Historically, tax collection in Indonesia has been going on since the colonial era, which at that time was often carried out in an exploitative and inhumane manner. The legacy of negative perceptions of taxes still lingers into the era of independence, where taxes are often considered a burden by the community. Therefore, a transparent, accountable, and responsible tax system is needed so that tax revenues are truly considered as voluntary contributions from the community in financing national development.

The function of tax is not only budgetary (filling the state treasury), but also regulatory (regulating the economic and social behavior of society). Therefore, law enforcement in the field of taxation, including efforts to investigate tax crimes, should not be solely oriented towards punishment, but must also educate, provide a deterrent effect, and strengthen voluntary compliance of the community towards tax obligations.²

In this context, the existence of the Law on General Provisions and Tax Procedures becomes very important as a legal framework that provides procedural clarity for the state in collecting taxes, as well as a guideline in enforcing the law against tax violations.

In order to maintain state revenue, tax investigators are needed to tackle criminal acts in the field of taxation so that actions carried out by humans and corporations (legal entities) as subjects of tax crimes can be accounted for, so that justice is created which is an element that cannot be separated from the law as a set of principles and rules that guarantee certainty and order in society.

Based on the provisions of Article 1 Paragraph (1) of Law Number 28 of 2007 concerning Amendments to Law Number 6 of 1983 concerning General Provisions and Tax Procedures (hereinafter referred to as the KUP Law), the definition of tax is a mandatory contribution to the state owed by individuals or legal entities which is mandatory based on the law, without receiving direct compensation and is used for the benefit of the state for the greatest possible prosperity of the people.

The KUP Law is based on the principles of justice, legal certainty, and protection of citizens' rights as reflected in the values of Pancasila and the Preamble to the 1945 Constitution of the Republic of Indonesia, especially in the fourth paragraph which explains that the purpose of establishing the Government of the Republic of Indonesia is to "protect all Indonesian people and all of Indonesia's territory and to advance public welfare, improve the life of the nation, and participate in implementing world order based on independence, eternal peace and social justice".

¹ Dyah AS Dewi, "Implementation of Article 23 A of the Constitution of the Republic of Indonesia in the Refund of Excess Tax Payments," Faculty of Law, Muhammadiyah University of Magelang 4, no. 2 (2011), p.1

² Ministry of Law and Human Rights of the Republic of Indonesia, Academic Manuscript of the Draft Law on the Fifth Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, 2021, https://bphn.go.id/data/documents/na_perpajakan.pdf, p. 262

Master of Law, UNISSULA

Tax is a mandatory obligation for every taxpayer, if the taxpayer does not fulfill his/her obligation then the state has the means and infrastructure to force the taxpayer to fulfill his/her tax obligation. Through the KUP Law, the state has provided several alternative sanctions to force taxpayers to fulfill their tax obligation, starting from administrative sanctions to criminal sanctions. The state does not only use legal instruments that are mandatory because in several state policies in this case the government, provides relief for taxpayers in order to encourage increased reporting of tax obligation which will immediately have an impact on increasing state revenue.

State revenues from taxes in reality do not run optimally because many taxpayers take actions in order to reduce their tax obligations, this happens because many people still think that paying taxes will reduce their wealth.³ The large number of taxpayers who try to reduce their tax burden by breaking the law will certainly have an impact on state revenues, so law enforcement is very necessary to ensure legal certainty regarding state revenues.

Tax crimes are acts related to criminal acts in the field of taxation, where the perpetrators of these acts can be subject to certain criminal penalties in accordance with the provisions of laws and regulations. Usually, tax crimes are committed without any element of violence, so they can be classified as *concursum idealis* crimes. In other words, there are other crimes that follow the occurrence of tax crimes.⁴

Furthermore, TN Syamsah stated that criminal acts in the field of taxation are criminal acts even though the formulation is not included in the formulation of tax legislation.⁵ In simple terms, criminal acts in the field of taxation can be interpreted as violations of tax obligations committed by taxpayers.⁶ Criminal acts in the field of taxation can also be divided based on the group of legal subjects who commit the crime, namely criminal acts by tax officials, criminal acts by taxpayers and tax payers, and criminal acts by third parties.⁷

The Directorate General of Taxes stated that any violation of tax administration provisions will be subject to administrative sanctions, while if an act is related to a criminal act in the taxation sector, criminal sanctions will be imposed.⁸ Compared to other crimes, there are specificities in the enforcement of criminal law in the field of taxation. Article 1 number 31 of the KUP Law states that the investigation of criminal acts in the field of taxation is a series of actions taken by investigators to search for and collect evidence that with that evidence makes clear the criminal acts in the field of taxation that have occurred and find the suspects. Meanwhile, based on the definition of investigators in Article 1 number 32 of the KUP Law, those who are given special authority as investigators to conduct investigations of criminal acts in the field of taxation in accordance with the provisions of laws and regulations are certain Civil Servant Officials (PPNS).

The absolute authority inherent in certain PPNS within the Directorate General of Taxes in

³ Etty Roehaety, "Tax Reform and Its Relation to Tax Compliance," *Journal in the Law Magazine of the College of Law III*, no. 5 (1995)., p.63

⁴ Rochim, *Modus Operandi of Criminal Acts in the Field of Taxation* (Jakarta: Solusi Publishing, 2010)., p. 24

⁵ Syamsyah TN, *Criminal Acts in the Field of Taxation*, 1st ed. (Bandung: PT Alumni, 2011)., p.3

⁶ <http://www.pajak.go.id/content/tindak-pidana-di-bidang-perpajakan> visited on April 25, 2025

⁷ Yohanes Sri Pudyatmoko, *Legal Enforcement and Protection in the Field of Taxation*, First (Jakarta: Salemba Empat, 2007)., p. 26-36

⁸ *Ibid.*

Master of Law, UNISSULA

conducting investigations into criminal acts in the field of taxation has overridden the authority of the Police and the Prosecutor's Office to conduct investigations in general in the Indonesian criminal justice system, as explained in Law of the Republic of Indonesia Number 2 of 2002 Article 14 Paragraph (1) Letter (g) concerning the Indonesian National Police which states that the Police are an institution authorized to conduct investigations and inquiries into all criminal acts in accordance with criminal procedure law and other laws and regulations. The provisions of the Criminal Procedure Law give the main role to the Indonesian National Police in investigations and inquiries so that in general they are given the authority to conduct investigations and inquiries into all criminal acts. However, this still takes into account and does not reduce the authority held by other investigators in accordance with the laws and regulations that are the legal basis for each.

Then based on the Republic of Indonesia Law Number 11 of 2021 concerning amendments to Law Number 16 of 2004 Article 30 Paragraph (1) letter (d) concerning the Attorney General's Office of the Republic of Indonesia states that the Attorney General's Office is an institution authorized to conduct investigations into certain criminal acts. The authority in this provision is the authority as regulated, for example, in Law Number 26 of 2000 concerning the Human Rights Court and Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended by Law Number 20 of 2001 in conjunction with Law Number 30 of 2002 concerning the Corruption Eradication Commission.

The absolute authority inherent in certain PPNS within the Directorate General of Taxes in conducting investigations into criminal acts in the field of taxation has caused legal problems in the enforcement of criminal law in the field of taxation. Many criminal cases in the field of taxation that should have had their law enforcement process continued have been halted so that efforts to ensure state revenue through taxes have not run as they should. Certain PPNS within the Directorate General of Taxes who enforce law in the field of taxation have actually been involved in bribery cases, thereby hindering state revenue and harming justice in society.

Some of the cases below are bad examples of law enforcement in the taxation sector:

1. The case of Bahasyin Assifie, Head of the Jakarta VII Tax Inspection and Investigation Office. Based on the Decision of the South Jakarta District Court No.1252/Pid.B/2010/PN.Jkt.Sel dated September 20, 2010, it was proven legally and convincingly to have committed the crime of money laundering.⁹
2. The case of Pargono Riyadi as a Civil Servant Investigator at the Directorate General of Taxes. Based on the Decision of the Central Jakarta District Court No.44/PID.SUS/TPK/2013/PN.Jkt.Pst dated November 7, 2013, it was proven legally and convincingly that he committed a criminal act of corruption amounting to Rp25,000,000.00 (twenty five million rupiah).¹⁰

In addition to the above cases, there are still many bribery cases involving Civil Servants in the Directorate General of Taxes who are authorized to enforce tax law. Certain Civil Servants in the Directorate General of Taxes as dominus litis for criminal investigations in

⁹ Arfin, "Risks and Opportunities for Corruption in the Tax Sector," SNKN (National Symposium on State Finance), 2018, <https://jurnal.bppk.kemenkeu.go.id/snkn/article/view/238/128>, p. 356

¹⁰ Ibid.

Master of Law, UNISSULA

the field of taxation have the freedom to take any action, because other law enforcement institutions do not have the opportunity to ensure the implementation of criminal law enforcement in the field of taxation other than finding allegations of corruption.

2. Research Methods

The research specifications in writing this thesis are descriptive-analytical, namely making plans systematically, factually and accurately regarding the facts, so that it is hoped that...can obtain a clear, detailed, and systematic description and description. Descriptive research focuses on actual problems and researchers try to synthesize events and incidents that are the center of attention without giving special treatment to the event.¹¹

3. Results and Discussion

3.1. Examination Procedure Law in Criminal Offenses in the Field of Taxation

In general, the provisions of criminal procedure law are regulated and follow the provisions of the Criminal Procedure Code. Indonesia uses the term Criminal Procedure Code which in Dutch is interpreted as *Wetboek van Strafprocesrecht* while the Dutch use the term *Wetboek van Strafvordering* which contains the meaning of the Criminal Prosecution Code.¹² These two terms have differences, namely the criminal procedure code relates to the mechanism of criminal law enforcement as a whole. While the criminal prosecution code only relates to the prosecution mechanism. This difference in terms affects the scope regulated in the related law code. The Criminal Procedure Code means that the rules in the code relate to each stage in the criminal procedure process or law, while the Criminal Prosecution Code means that the code only regulates criminal prosecution.

Criminal procedure law as formal criminal law has a direct relationship with material criminal law, because criminal procedure law is a rule that contains the procedures for the actions of every government institution or agency that has the authority to enforce criminal law, namely the Police, the Prosecutor's Office and the Courts, so that the state's objectives in enforcing criminal law can be achieved.¹³ The purpose of the state in establishing or regulating criminal law is to protect the interests of the state, society and individuals. Criminal law is formed to ensure that every person or legal subject exercises their rights while still paying attention to their legal obligations, namely not harming others. The purpose of regulating criminal law can only be achieved when criminal law can be implemented or enforced if a violation occurs. Criminal law enforcement must also be carried out by prioritizing legal certainty in the sense that law enforcement must be based on applicable legal regulations.

The applicable legal rules in criminal procedures refer to general and special criminal procedure laws. Andi Sofyan stated that criminal procedure law is the law that regulates how to implement material criminal law so as to obtain a judge's decision and the

¹¹ Juliansah Noor, *Research Methodology* (Jakarta: Kencana Prenada Media Group, 2011), p. 111

¹² Didik Endro Purwoleksono, *Criminal Procedure Law* (Surabaya: Airlangga University Press, 2015), p.2

¹³ Wiryono Prodjodikoro, *Criminal Procedure Law in Indonesia* (Bandung: Sumur Batu, 1962), p.13

Master of Law, UNISSULA

procedures for implementing the decision.¹⁴

Criminal procedure law is basically a form of manifestation of mutual control between state institutions whose authority or power has been separated into legislative, executive and judicial authorities. Criminal procedure law is a legal product that is born through a process involving executive and legislative authorities and the final result in criminal procedure law is determined by the authority of the judicial institution. The decision on whether or not someone is guilty and the severity of the defendant's sentence is determined by the Panel of Judges examining the case after hearing the indictment, evidence, demands from the public prosecutor and the defendant's right to defend himself or through his legal counsel.

A simple definition of criminal procedural law can refer to the view put forward by JCT Simorangkir, namely that criminal procedural law is procedural law that implements and maintains material criminal law.¹⁵This opinion is very relevant when connected with the facts in the formation of legislation in Indonesia, namely when there is a special material criminal law, it is usually always followed by the formation of special criminal procedural law rules. The formation of special criminal procedural law is an adjustment to special material criminal rules so that these rules can be enforced.

R. Soesilo put forward a detailed definition of criminal procedural law, namely a collection of legal regulations containing the following provisions:¹⁶

- a. How do law enforcement officers take action when a crime has occurred and how to find the truth about a crime so that it can be known who is responsible for the crime.
- b. How to investigate and prosecute criminal acts, and how to take coercive measures against people suspected of committing crimes.

Criminal procedure law, especially in the Criminal Procedure Code, regulates in detail the stages of receiving reports, complaints or being caught red-handed as the initial basis for the validity of criminal procedure law until the implementation of a court decision that has become final. The Criminal Procedure Code does not only regulate how to enforce criminal law because the Criminal Procedure Code regulates how to test the validity of the actions of law enforcement officers in this case investigators and public prosecutors. In the Decree of the Minister of Justice of the Republic of Indonesia Number: M.01.PW.07.03 of 1982 concerning Guidelines for the Implementation of the Criminal Procedure Code, it is stated that criminal procedure law aims to seek and find material truth, namely the complete truth of a criminal case. This complete truth can be found if the law enforcement institution or agency applies the provisions of criminal procedure law honestly and accurately, with the aim of finding perpetrators who can be charged with committing a violation of the law. Then examine the perpetrators of the crime in court, and determine whether or not the crime they committed is proven through a court decision. The court decision will prove whether the person being charged can be blamed or not.

Material truth as the objective of criminal procedural law requires law enforcement to be

¹⁴ Andi Muhammad Sofyan, *Criminal Procedure Law: An Introduction*, 1st ed. (Yogyakarta: Rangkang Education, 2013), p. 4

¹⁵ JCT Simorangkir et al., *Legal Dictionary* (Jakarta: Aksara Baru, 2004), p.78

¹⁶ Soesilo R, *Criminal Procedure Law (Criminal Case Settlement Procedures According to the Criminal Procedure Code for Law Enforcers)* (Bogor: Politea, 1982), p.3

Master of Law, UNISSULA

carried out honestly and legally. Criminal procedural law must be based on evidence presented in court and the validity of the acquisition of evidence must also be tested. This is what distinguishes criminal law from civil law, namely that civil law emphasizes formal truth. Truth in criminal procedural law must be the only truth because the consequences of a criminal law can be misery or punishment. Punishment that can cause suffering for the person subject to criminal sanctions and their family. Thus, criminal procedural law must pay attention to the adage "it is better to acquit a thousand guilty people than to punish one innocent person".

However, on the other hand, Andi Hamzah expressed a different view on the purpose of criminal procedural law. According to Andi Hamzah, seeking the truth is a temporary goal of criminal procedural law. Criminal law has the ultimate goal of seeking order, tranquility, peace, justice and welfare in society.¹⁷The purpose of criminal procedural law put forward by Andi Hamzah is a purpose in a broad sense, namely by connecting it with the purpose of criminal law as a whole or more precisely to the purpose of enforcing criminal law. Criminal procedural law is a means of enforcing criminal law to seek material truth and the enforcement of criminal law aims to create order, tranquility, peace, justice and welfare in society.

The objectives of criminal procedure law above also apply in the examination of criminal cases in the field of taxation. Criminal acts in the field of taxation are criminal acts that are different from other criminal acts. When compared to other criminal acts, there are several specificities in criminal acts in the field of taxation. Criminal acts in the field of taxation are related to state finances, so that if this criminal act occurs, it will have an impact on the occurrence of state financial losses. Although the occurrence of criminal acts in the field of taxation will result in state financial losses, the government cannot prosecute criminal acts in the field of taxation with the provisions of the Corruption Eradication Law, because the basic nature of taxes is a levy from the community itself.

Cases in the field of taxation that are prosecuted using criminal provisions in corruption crimes usually involve regional general treasurers or hospitals that do not make payments for taxes that have been collected and/or Notaries/PPATs that do not pay taxes that have been deposited with parties in land sales and purchases.

Specificity in criminal acts in the field of taxation has an impact on the procedural law of examining criminal acts in the field of taxation. As stated in Article 1 number 26 of the Law on General Provisions and Tax Procedures, preliminary evidence is a condition, act, and/or evidence in the form of information, writing, or objects that can provide an indication of a strong suspicion that a criminal act in the field of taxation is or has occurred by anyone that can cause losses to state revenue. The phrase can cause losses to state revenue indicates that the indicator of a criminal act in the field of taxation is the existence of losses to state revenue. This encourages the procedural law of examining criminal acts in the field of taxation to have a special purpose that is quite different from the procedural law of examining criminal acts in the field of taxation. In examining criminal acts in the field of taxation, in addition to creating order, tranquility, peace, justice and welfare in society, the procedural law in criminal acts in the field of taxation aims to restore the interests of state

¹⁷ Hamzah Andi, Indonesian Criminal Procedure Law, 5th ed. (Jakarta: Sinar Grafika, 2011)., p.9

Master of Law, UNISSULA

revenue that are disrupted due to Taxpayers who do not fulfill their tax obligations.

Based on the provisions in the Criminal Procedure Code, the stages of the validity of criminal procedure law are preceded by 3 (three) things, namely reporting or complaints or being caught red-handed. These three things affect the stages of resolving criminal cases in the Criminal Procedure Code as follows:

- a. Investigation stage
- b. Investigation stage

Based on Article 1 number 5 of the Criminal Procedure Code, the investigation stage is a series of investigators' actions to search for and find an event suspected of being a crime in order to determine whether or not an investigation can be carried out. In general criminal investigations, investigators conclude whether an event is a crime or not based on evidence, but rather on whether or not there are any criminal regulations that have been violated. In other words, investigators assess whether there are provisions that violate the act.

This is different from the investigation of criminal acts in the field of taxation in the Law on General Provisions and Tax Procedures. There are no provisions that explicitly mention investigations. However, the process of examining preliminary evidence can be equated with the investigation stage in criminal acts in general.

Based on Article 1 number 27 of the Law on General Provisions and Tax Procedures, it is stated that preliminary evidence examination is an examination conducted to obtain preliminary evidence of the alleged occurrence of a criminal act in the field of taxation. Similar to an investigation, preliminary evidence examination is a stage where law enforcement officers are convinced that an action is a criminal act in the field of taxation.

3.2. Characteristics of Criminal Investigations in the Field of Taxation in the Criminal Justice System

The criminal justice system is a series of subsystem elements that are functionally interconnected.¹⁸The criminal justice system has several systems starting from investigation to the implementation of the crime, although in certain circumstances the criminal justice system can work without prior investigation.

Purpura stated that criminal justice focuses on the criminal law, the law of criminal procedure, and the enforcement of these laws, in an effort to treat fairly all persons accused of a crime. Fairness in criminal justice means that an accused person receives equal treatment, impartiality, and the due process of constitutional protections. In reality, criminal justice does not always live up to its ideals and is subject to much criticism as our society struggles to improve it.¹⁹

The criminal justice system exists to ensure that criminal law, criminal procedure law, and criminal law enforcement are implemented properly and impartially so that efforts to seek justice as the goal of criminal law can be achieved. Justice and impartiality still exist in the implementation of the criminal justice system. This is caused by various factors, including a

¹⁸ Soerjono Soekanto, *The Effectiveness of Law and the Role of Sanctions* (Bandung: Remedja Karya, 1988)., p.68

¹⁹ Mahmud Mulyadi, *Criminal Policy (Integral Penal Policy and Non-Penal Approach in Combating Violent Crime)* (Medan: Pustaka Bangsa Press, 2008)., p.89

Master of Law, UNISSULA

lack of understanding of the law and the existence of opinion-forming trials, so that the Panel of Judges in examining and trying cases tends to be under pressure and is not free.

Muladi translates the criminal justice system as a network of justice that uses criminal law as its main tool, both material criminal law, formal criminal law or criminal enforcement law. The implementation of the criminal justice system in Indonesia is basically still in the formality stage because there are many violations of criminal law in several decisions in Indonesia. For example, in the case referred to in the Supreme Court Decision Number 24 K/Pid/2015 dated April 22, 2015 in conjunction with the Decision of the Malang District Court Number 86/Pid.B/2014/PN.Mlg dated August 4, 2014 on behalf of the Defendant Drs. H. Sugeng, the Supreme Court declared the defendant guilty without considering the statute of limitations for the prosecution of the criminal case that had passed. The Malang District Court has issued a decision that the indictment cannot be accepted because the statute of limitations for the prosecution has expired and the Supreme Court without considering the statute of limitations for the prosecution has immediately declared the defendant guilty. The decision is legally flawed because it is not appropriate in applying the law relating to the statute of limitations for prosecution. With various types of neglect of criminal procedure law and criminal law, law enforcement in Indonesia has ignored the purpose of the criminal justice system to create justice.

Criminal justice is carried out to prevent crime, both in the short, medium and long term.²⁰ Criminal justice is organized with the support of several law enforcement institutions or agencies, namely the Police, Prosecutors, Justice, and Lawyers. Each agency has different duties and functions, but has the same legal objectives from each perspective.²¹

Muladi stated that the meaning of an integrated criminal justice system is synchronization or simultaneity and structural and substantial harmony between law enforcement officers or elements involved in the criminal justice system.²² The stages in the criminal justice system consist of arrest, detention, prosecution, trial in court, and ending with the execution of the sentence in a correctional institution.²³

The criminal justice system also applies in handling criminal cases in the field of taxation. However, compared to the criminal justice system in general in the Criminal Procedure Code, there are quite fundamental differences in the investigation stage of criminal acts in the field of taxation. As one of the efforts in handling criminal acts in the field of taxation, the tax law system recognizes the existence of special investigators to investigate cases related to committing criminal acts in the field of taxation. In Article 6 paragraph (1) letter b of the Criminal Procedure Code, it is stated that PPNS is one of the investigators. If a certain criminal act is committed by PPNS, then the criminal act is not a general criminal act that is usually handled by Police Investigators.

The provisions of this special investigator are regulated in the Law on General Provisions and Tax Procedures. Based on Article 1 number 31 of the Law on General Provisions and Tax Procedures, the investigation of criminal acts in the field of taxation is a series of actions by

²⁰ Syaiful, Indonesian Criminal Justice System in the Perspective of Reform, Theory and Practice of Justice.

²¹ Sabuan, Pettanasse, and Akhmad, Criminal Procedure Law., p.8

²² Muladi, Indonesian Criminal Justice System., p.30

²³ Atmasmita, Indonesian Criminal Justice System., p.9

Master of Law, UNISSULA

investigators to search for and collect evidence that sheds light on criminal acts in the field of taxation that have occurred and find the suspect. Furthermore, in the provisions of Article 1 number 32 of the Law on General Provisions and Tax Procedures, it is stated that investigators are certain PPNS within the Directorate General of Taxes who are given special authority as investigators to conduct investigations of criminal acts in the field of taxation in accordance with the provisions of laws and regulations. Unlike investigations in criminal acts which are generally carried out by the Police or the Prosecutor's Office, in criminal acts in the field of taxation, PPNS of the Directorate General of Taxes have absolute authority to conduct investigations. The Law on General Provisions and Tax Procedures does not mention that other law enforcement officers such as the Police and the Prosecutor's Office have the authority to conduct investigations of criminal acts in the field of taxation. On the other hand, the Law on General Provisions and Tax Procedures explicitly states that investigators are PPNS within the Directorate General of Taxes.

3.3. Expansion of Investigative Authority as *Ius Constituendum*

In its development, the absolute authority held by PPNS in the Directorate General of Taxes as the sole investigator in criminal acts in the field of taxation has given rise to other criminal acts originating from criminal acts in the field of taxation. These criminal acts often involve PPNS in the Directorate General of Taxes. In fact, one of the objectives of law enforcement in the field of taxation is to increase state revenue. On the other hand, the weak law enforcement carried out by certain PPNS in the Directorate General of Taxes as the sole investigator has caused many state losses.

Article 44 of the Law on General Provisions and Tax Procedures states that the Investigator shall notify the commencement of his/her investigation to the Public Prosecutor through the investigator of the National Police of the Republic of Indonesia in accordance with the provisions stipulated in the Criminal Procedure Code. However, in practice in the field, the PPNS of the Directorate General of Taxes directly submits the Letter of Notification of Commencement of Investigation (SPDP) and the results of his/her investigation to the Public Prosecutor, on the grounds of shortening the bureaucratic chain. This causes the PPNS of the Directorate General of Taxes to be the only law enforcement officer who has access to and knows information in the investigation. The absence of coordination with the Police as mandated by Article 44 of the Law on General Provisions and Tax Procedures means that there are no other law enforcement officers who can ensure that the PPNS of the Directorate General of Taxes enforces criminal acts in the field of taxation in accordance with the procedures in the Law on General Provisions and Tax Procedures and the Criminal Procedure Code. This practice often causes problems in enforcing criminal acts in the field of taxation.

In 2014, PPNS of the Directorate General of Taxes of West Sumatra-Jambi were named as suspects by the Police.²⁴In this case, the PPNS of the Directorate General of Taxes investigated allegations of criminal acts in the field of taxation committed by a company. However, the company made another report to the Police that the PPNS of the Directorate General of Taxes had falsified letters, committed embezzlement, unpleasant acts, and office

²⁴ Farrel Alanda Fitrah, Agus Takariawan, and Zainal Muttaqin, "The Position of Civil Servant Investigators of the Directorate General of Taxes in the Framework of Tax Criminal Law Enforcement in Indonesia," *SIGN Jurnal Hukum* 3, no. 1 (June 18, 2021): 1–25, <https://doi.org/10.37276/sjh.v3i1.107.>, p.6

Master of Law, UNISSULA

crimes. The case ended peacefully with the Police issuing an SP3. In addition to cases caused by miscoordination and egocentrism of the PPNS of the Directorate General of Taxes, the absolute authority of the Directorate General of Taxes also gave rise to other criminal acts that were detrimental to state finances. Based on data from the Financial Transaction Reports and Analysis Center (PPATK), until June 2019, the number of suspicious financial reports related to allegations of criminal acts in the field of taxation reached 738 reports.²⁵This report then increased sharply until the end of 2019 to 1481 reports.²⁶In 2020, reports of suspicious financial transactions related to alleged criminal acts in the tax sector increased again to 1602 reports.²⁷

As is known, cases of corruption in the tax sector in Indonesia that have been revealed are only a small part of the tax corruption cases that have occurred in Indonesia. Corruption cases in the tax sector carried out by PPNS in the Directorate General of Taxes include:

1. The case of Bahasyim Assifie, Head of the Jakarta VII Tax Inspection and Investigation Office. Based on the Decision of the South Jakarta District Court No.1252/Pid.B/2010/PN.Jkt.Sel dated September 20, 2010, it was legally and convincingly proven that he committed the crime of money laundering. The total assets to be executed amount to Rp.60,992,238,206.00 (sixty billion nine hundred ninety two million two hundred thirty eight thousand two hundred six rupiah) and USD 681,147.37 (six hundred eighty one hundred forty seven point three seven US Dollars).

2. The most widely known case is the case of Gayus Halomoan Partahanan Tambunan, an Executor at the Directorate of Objections and Appeals. Based on the Decision of the South Jakarta District Court No.1195/Pid.B/2010/PN.Jkt.Sel dated January 19, 2011, it was proven legally and convincingly that he caused state financial losses of Rp.570,952,000.00 (five hundred seventy million nine hundred and fifty two thousand rupiah).

The increase in reports of suspicious financial transactions related to criminal acts in the tax sector indicates that there are aspects that need to be improved and optimized in enforcing criminal acts in the tax sector. This encourages renewal of those that regulate absolute investigative authority in criminal acts in the tax sector. In addition, in the source of state revenue, tax is an important and primary source of state revenue, so to maximize state revenue, the state should increase legal protection for its implementation practices.

The Directorate General of Taxes PPNS often use the mode of abusing their authority. The process of examining Taxpayers suspected of committing criminal acts in the field of taxation is used as a means of bargaining. In general, Taxpayers are willing to make such bargaining. This is because only the Directorate General of Taxes PPNS can conduct investigations. In the event of abuse of authority, other law enforcement officers find it difficult to detect the criminal acts committed by the PPNS. This is because there is no other institution that is given the authority to balance the absolute authority of the Directorate General of Taxes PPNS, and because there are no other law enforcement officers who are

²⁵ Yoserwan - Yoserwan, "Secondary Function of Criminal Law in Handling Tax Crimes," *De Jure Legal Research Journal* 20, no. 2 (2020): 165, <https://doi.org/10.30641/dejure.2020.v20.165-176>, p.167

²⁶ Ibid.

²⁷ Muhammad Wildan, 'Up, Suspicious Financial Transaction Reports Alleged Tax Crimes', *DDTC Trusted Indonesia Tax News Portal*, February 22, 2021, <https://news.ddtc.co.id/naik-laporan-transaksi-keuangan-mencurigakan-dugaan-criminal-taxation-27929>, accessed May 30, 2025.

Master of Law, UNISSULA

given the authority to investigate criminal acts in the field of taxation.

The increasing abuse of absolute authority of PPNS of the Directorate General of Taxes as the sole investigator in criminal acts in the field of taxation has encouraged a change in the regulation of criminal investigations in the field of taxation. In the formation of laws and regulations, the term "power tends to corrupt, and absolute power corrupts absolutely" is known. The state must maintain 2 (two) things when a criminal act in the field of taxation occurs. First, maintain state revenues sourced from taxes. Second, prevent corrupt behavior of officials who have absolute authority in their field, in this case PPNS of the Directorate General of Taxes.

Based on the Law on General Provisions and Procedures of Taxation, PPNS of the Directorate General of Taxes do not have the authority to deviate from their investigative authority in order to gain profit. In terms of honorarium, it can be said that compared to other law enforcement officers, PPNS of the Directorate General of Taxes have been given the highest honorarium. In other words, apart from the element of profit, the reason that drives PPNS of the Directorate General of Taxes to commit corruption in their duties as investigators of criminal acts in the field of taxation is because of the opportunity. Absolute authority closes the opportunity for intervention from other law enforcement officers, so the driving reason should be reduced or minimized. This is to encourage optimal state revenue from taxes, as well as optimize protection of said state revenue.

If criminal acts in the field of taxation are compared with criminal acts of corruption, which are criminal acts related to state profits, in enforcing criminal acts of corruption there are 3 (three) law enforcement agencies that have the authority to conduct investigations, namely the Police, the Prosecutor's Office and the Corruption Eradication Commission (KPK). The state formed the Corruption Eradication Commission specifically in enforcing criminal acts of corruption, because existing law enforcement agencies are considered ineffective in eradicating criminal acts of corruption. The Corruption Eradication Law gives investigative authority to law enforcement officers other than the Prosecutor's Office and the Police, namely the KPK.

However, in the Corruption Eradication Law, the KPK is given limited authority in investigating Corruption Crimes. Article 11 of the Corruption Eradication Law states that the KPK's authority to conduct investigations, inquiries and prosecutions is limited to corruption crimes that:

1. involving law enforcement officers, state administrators, and other people who are connected to criminal acts of corruption committed by law enforcement officers or state administrators.
2. received disturbing attention from the public.
3. involving state losses of at least IDR 1,000,000,000.00 (one billion rupiah).

The establishment of the KPK does not immediately eliminate the investigative authority held by the Police in general and the Prosecutor's Office in particular. In other words, other than the special circumstances mentioned in Article 11 of the Corruption Eradication Law, the authority to investigate corruption lies with the Police and/or the Prosecutor's Office.

The existence of the Corruption Eradication Commission does not remove or eliminate the authority held by the Police and the Prosecutor's Office as law enforcers in corruption

Master of Law, UNISSULA

crimes. The laws and regulations only regulate that the central institution for eradicating corruption is the Corruption Eradication Commission.

This provision then has implications that the Prosecutor's Office and the Police must report every investigation and inquiry into corruption crimes to the Corruption Eradication Commission.

Considering that both crimes are related to state revenue, the regulation of investigations in criminal acts in the field of taxation should not be regulated absolutely. Similarly, with criminal acts of corruption, there should be other law enforcement agencies that have the authority to conduct investigations. By regulating the authority of the Police and the Prosecutor's Office in investigating criminal acts in the field of taxation, it will not interfere with the purpose of taxation to put as much money into the state treasury as possible.

The concept of division of authority used in eradicating corruption should be used as a reference in eradicating criminal acts in the field of taxation, so that the PPNS of the Directorate General of Taxes is no longer the only institution authorized to eradicate criminal acts in the field of taxation. By adding the Police and the Prosecutor's Office as law enforcers who have the authority to investigate criminal acts in the field of taxation, the main source of state revenue can be protected and guaranteed to the maximum.

There is no bad reason to propose changes to the absolute investigative authority in criminal acts in the taxation sector. On the contrary, there are many reasons to eliminate the legal system that does not have checks and balances, where the Law on General Provisions and Tax Procedures only grants absolute investigative authority to the PPNS of the Directorate General of Taxes. Meanwhile, in the laws and regulations governing the authority to investigate criminal acts in general in Indonesia, there are several law enforcement agencies that have the authority to investigate criminal acts, namely the Police as the *dominus litis* of investigation and the Prosecutor's Office as the investigator in special criminal acts.

Article 1 number 1 of the Police Law states that the Police are all matters relating to the functions and institutions of the police in accordance with laws and regulations. The Police Law states that the function of the police is one of the functions of the state government in the field of maintaining public security and order, law enforcement, protection, patronage and service to the community. In the Indonesian legal system, the police act as *dominus litis*, investigators and investigators in criminal acts.

The police have the authority to conduct investigations and inquiries into all criminal acts. However, this authority does not apply if more specific laws and regulations specifically regulate investigators and/or investigators of a criminal act. As the *dominus litis* of investigations and inquiries into criminal acts in general, this authority of the police should not be immediately abolished, but only set aside by more specific laws and regulations.

The Republic of Indonesia National Police, based on Article 15 paragraph (1) of the Police Law, generally has the authority to carry out police functions, namely:

- a. receive reports and/or complaints
- b. help resolve disputes between community members that could disrupt public order
- c. prevent and overcome the growth of social diseases

Master of Law, UNISSULA

d. monitor flows that can cause division or threaten the unity and integrity of the nation

In detail, the authority of the Police is regulated in the provisions of Article 15 paragraph (2) of the Police Law. Based on the authority of the Police in investigations and the requirements for investigators in the Police, it can be said that based on the legal basis and quality, Police Investigators have the ability as investigators of criminal acts in the field of taxation. In addition, the facilities and infrastructure in the Police to prevent and eradicate criminal acts in the field of taxation are relatively complete and optimal.

The police have the authority to supervise the business activities of Taxpayers. This authority will make it easier for the police to participate in the examination of tax obligations of Taxpayers which are implemented with a self-assessment system. In addition, the police have internal regulations that can support the prevention and eradication of criminal acts in the field of taxation. These regulations are regulations regarding the implementation of restorative justice. Restorative justice is law enforcement that focuses on restoring the situation. The internal regulations of the police regarding restorative justice show that the police understand the basic principles of law enforcement in the field of taxation, namely to put as much money as possible into the state treasury. So the authority of the PPNS of the Directorate General of Taxes should not immediately eliminate the authority of the police in investigating criminal acts in the field of taxation.

In addition to the Police, the Prosecutor's Office is a law enforcement officer who has the authority in investigations. Article 2 of the Prosecutor's Office Law states that the Prosecutor's Office is a government institution that exercises state power in the field of prosecution and other authorities based on laws and regulations. Basically, the Prosecutor's Office is formed based on the needs of the state in prosecuting perpetrators of criminal acts. The main function of the Prosecutor's Office is as a representative of the state and/or victims in fighting perpetrators of criminal acts to overcome criminal acts. In addition, the Prosecutor's Office has a function to overcome criminal acts.

The Prosecutor's Office has the authority to continue or stop a criminal case in court. In addition, the Prosecutor's Office also has the authority to set aside a criminal case, the authority of which is inherent in the Attorney General. The duties and authorities of the Prosecutor's Office in the criminal field as regulated in Article 30 paragraph (1) of the Prosecutor's Law are as follows:

a. Conducting prosecution. The authority to prosecute is held by the public prosecutor as a monopoly, meaning that no other body may do so or in other words, *dominus litis* is in the hands of the public prosecutor or prosecutor.²⁸ Furthermore, in the general explanation of the Attorney General's Law, it is explained that the prosecutor's office as a government institution that exercises state power in the field of prosecution, it is emphasized that this state power is exercised independently.

b. implementing the judge's decision and the court's decision that has become final. Implementing the court's decision also includes carrying out the duties and authority to control the implementation of the death penalty and court decisions regarding confiscated goods that have been and will be confiscated for subsequent auction sale. The Prosecutor's Office is the executor of the court's decision and is responsible for ensuring that the court's

²⁸Andi Hamzah, Op.Cit., p. 16

Master of Law, UNISSULA

decision is implemented in accordance with the verdict. However, in its implementation, the Prosecutor's Office tends to be passive when the convict has been executed in the Correctional Institution and the authority to implement the decision seems to have transferred to the Correctional Institution.

c. supervise the implementation of conditional criminal decisions, supervised criminal decisions, and conditional release decisions. The authority to issue conditional release decisions is inherent in the Correctional Institution in accordance with the structure as regulated by the Ministry of Law and Human Rights. The Prosecutor's Office has the authority to ensure whether the conditions for release or conditional release have been met and their implementation is in accordance with laws and regulations or not.

The Prosecutor's Office has the authority for pre-prosecution, namely determining whether or not the files of a case are complete. In the investigation of criminal acts in the field of taxation, there is also the authority to determine the completeness of the files of a case. Based on the similarity of this form of authority, it can be said that the Prosecutor's Office understands better how to assess the completeness of the investigation files of a case to be continued to court. In addition, in the Law on General Provisions and Tax Procedures, the authority to stop the investigation of criminal acts in the field of taxation lies with the Attorney General, where the Attorney General is the highest leader of the Prosecutor's Office. So based on the legal basis and organizational structure, the regulation of investigative authority in the Law on General Provisions and Tax Procedures becomes less relevant, because it does not regulate the authority of the Prosecutor's Office in investigations, but only regulates the authority of the Attorney General in terminating investigations. In line with internal police regulations, the Prosecutor's Office also has regulations regarding the settlement of criminal cases based on restorative justice.

The Prosecutor's Office as a law enforcer authorized to investigate corruption crimes has an understanding of restorative justice and state financial protection. Through basic principles that are in line with the enforcement of corruption laws, it can be said that the Prosecutor's Office also has the competence to be given the authority to investigate criminal acts in the taxation sector. The Prosecutor's Office's participation in the investigation of criminal acts in the taxation sector can facilitate the decision to terminate the investigation of criminal acts in the taxation sector if the interest in putting as much money as possible into the state treasury has been achieved. Through the Prosecutor's Office's participation, the decision does not need to wait for the Attorney General's decision. The legal basis for the Prosecutor's Office's authority as an investigator in criminal acts and the practice of the Prosecutor's Office's duties and functions are sufficient reasons so that the authority of the PPNS of the Directorate General of Taxes does not immediately eliminate the Prosecutor's Office's authority as an investigator of criminal acts, including criminal acts in the taxation sector.

The regulation of criminal investigators in the field of taxation has a ratio legis that the party considered to best understand the needs of tax law enforcement is the employee of the Directorate General of Taxes, the participation of external tax parties is very minimal. However, along with its development, this reason is no longer relevant and the practice of its implementation has deviated from the essence of the regulation.

The Directorate General of Taxes as a law enforcer in the field of taxation does not carry out

Master of Law, UNISSULA

investigative duties and functions consistently, so that the spirit of protecting state revenues is not optimally implemented. The human resources of the Police and the Prosecutor's Office have developed significantly, especially in understanding the importance of taxes for the state and also support changes in the regulation of this investigation, so that the initial essence of the regulation of criminal investigations in the field of taxation can be achieved.

In realizing the supremacy of law and enforcement, law enforcement must be carried out consistently and continuously.²⁹The weakness of law enforcement carried out by the Directorate General of Taxes encourages legal reform in tax law enforcement, namely by involving the Prosecutor's Office and the Police in investigating criminal acts in the field of taxation. The participation of the Prosecutor's Office and the Police in investigating criminal acts in the field of taxation is to strengthen and balance and strengthen the authority of the PPNS of the Directorate General of Taxes in investigations, not merely in order to take over.

In taxation regulation, the main essence of law enforcement regulation in taxation is to put as much money as possible into the state treasury, so that the use of criminal sanctions is as ultimum remedium. Thus, putting as much money as possible into the state treasury should not only be carried out by one law enforcement officer, but also with the participation of other law enforcers, so that there is no absolute authority that has access, knows information, and can ensure the income of the money. On the other hand, absolute authority can hinder law enforcement in ensuring state revenue through taxes.

4. Conclusion

1. Criminal law in criminal acts in the field of taxation has its own specificity, because it needs to be adjusted to the purpose of tax law to put as much money as possible into the state treasury. One of the specific things in criminal acts in the field of taxation is the provisions for investigating criminal acts in the field of taxation carried out by the PPNS of the Directorate General of Taxes. The ratio legis regulation of investigators of criminal acts in the field of taxation is because the tax collection system in Indonesia still requires an active role from the government, namely the PPNS of the Directorate General of Taxes as the party that collects taxes. In addition, the PPNS of the Directorate General of Taxes is considered to have sufficient access to tax collection information, and is considered to have a better understanding of the criminal purpose in criminal acts in the field of taxation. 2. Special arrangements for investigators in criminal acts in the field of taxation are not free from problems, both miscoordination with other law enforcement officers, and the many abuses of absolute investigative authority, which involve criminal acts of corruption in taxation. This encourages renewal in the arrangements investigators of criminal acts in the field of taxation need to be renewed while maintaining the principle of putting as much money as possible into the state treasury. As the authority to investigate corruption related to state finances lies with 3 law enforcement institutions, the authority to investigate criminal acts in the field of taxation can be extended to the police and the prosecutor's office. So that as *ius constituendum*, the parties authorized to investigate criminal acts in the field of taxation become 3, namely PPNS Directorate General of Taxes, Police, and Prosecutors. PPNS Directorate General of Taxes as the main law enforcement apparatus, then in certain legal

²⁹ Bambang Waluyo, *Law Enforcement Against Criminal Acts in the Field of Taxation*, 1st ed. (Jakarta: Sumber Ilmu Jaya, 2006), p.1

Master of Law, UNISSULA

circumstances, the Police and Prosecutors are given special authority to coordinate with the Directorate General of Taxes to investigate criminal acts in the field of taxation.

5. References

Journals:

- Achmad, Ruben. "ASPEK HUKUM PIDANA DALAM TINDAK PIDANA PERPAJAKAN." *Jurnal Hukum Doctrinal* 1, no. 2 (2016).
- Al-Jaza'iri, Abu Bakr. "Aisarat al-Tafsir Li Kalam al-'Aliyya al-Kanir." In *III. Madinah: Makatabah Al-Ulum Wa Al-Hikam*, 1994.
- Arfin. "Risiko dan Peluang Terjadinya Korupsi Di Sektor Pajak." *SNKN (Simposium Nasional Keuangan Negara)*, 2018. <https://jurnal.bppk.kemenkeu.go.id/snkn/article/view/238/128>.
- Badri, Ainul. "Jurnal Analisis Hukum Jurnal Analisis Hukum." *Efektivitas Kebijakan Pembatasan Sosial Berskala Besar (PSBB) di Indonesia Ditinjau dari Perspektif Hukum Ainul* 2, no. 2 (2021).
- Daryanti, D, A Asriyana, dan A Hasti. "Etika Dan Keadilan Pajak Dalam Perspektif Islam." *AKMEN JURNAL ILMIAH* 21, no. 1 (2024): 61–70. <https://ejournal.nobel.ac.id/index.php/akmen>.
- Dewi, Dyah A. S. "Implementasi Pasal 23 A UUD Negara Republik Indonesia dalam Pengembalian Kelebihan Pembayaran Pajak." *Fakultas Hukum Universitas Muhammadiyah Magelang* 4, no. 2 (2011).
- Djaenab. "Efektifitas Dan Berfungsinya Hukum Dalam Masyarakat." *Ash-Shahabah : Jurnal Pendidikan Dan Studi Islam* 4, no. 2 (2018).
- Fitrah, Farrel Alanda, Agus Takariawan, dan Zainal Muttaqin. "Kedudukan Penyidik Pegawai Negeri Sipil Direktorat Jenderal Pajak dalam Kerangka Penegakan Hukum Pidana Perpajakan di Indonesia." *SIGn Jurnal Hukum* 3, no. 1 (18 Juni 2021): 1–25. <https://doi.org/10.37276/sjh.v3i1.107>.
- Galih Orlando. "EFEKTIVITAS HUKUM DAN FUNGSI HUKUM DI INDONESIA." *Tarbiyah bil Qalam : Jurnal Pendidikan Agama dan Sains* 6, no. 1 (11 Desember 2022): 50–58. <https://doi.org/10.58822/tbq.v6i1.77>.
- Hakim, Ridwan. "Konsep Pajak Dalam Kajian Al-Qur'an Dan Sunnah." *TAFAKKUR (Jurnal Ilmu Al-Qur'an dan Tafsir)* 2 (2021): 36–48.
- Nugroho, Sigit Sapto, Anik Tri Haryani, dan Farkhani. *Metodologi Riset Hukum. Oase Pustaka*. Vol. 2, 2020. [https://unmermadiun.ac.id/repository_jurnal_penelitian/Sigit Sapto Nugroho/URL Buku Ajar/Buku Metodologi Riset Hukum.pdf](https://unmermadiun.ac.id/repository_jurnal_penelitian/Sigit%20Sapto%20Nugroho/URL%20Buku%20Ajar/Buku%20Metodologi%20Riset%20Hukum.pdf).
- Roehaety, Ety. "Reformasi Pajak dan Kaitannya dengan Kepatuhan Perpajakan." *Jurnal dalam Majalah Hukum Sekolah Tinggi Ilmu Hukum* III, no. 5 (1995).
- Siregar, Nur Fitryani. "Efektivitas Hukum." *Al-Razi: Jurnal Ilmu Pengetahuan dan Kemasyarakatan* 18, no. 2 (2018): 1–16. <https://ejournal.stai-br.ac.id/index.php/alrazi/article/view/23>.

Master of Law, UNISSULA

Yoserwan, Yoserwan -. "Fungsi Sekunder Hukum Pidana dalam Penanggulangan Tindak Pidana Perpajakan." *Jurnal Penelitian Hukum De Jure* 20, no. 2 (2020): 165. <https://doi.org/10.30641/dejure.2020.v20.165-176>.

Books:

- Adi, Rianto. *Metodologi Penelitian Sosial dan Hukum*. Jakarta: Granit, 2004.
- Andi, Hamzah. *Hukum Acara Pidana Indonesia*. Cet. 5. Jakarta: Sinar Grafika, 2011.
- Atmasasmita, Romli. *Sistem Peradilan Pidana Indonesia*. Jakarta: Putra Bardin, 1996.
- Fajar, Mukti, dan Yulianto Achmad. *Dualisme Penelitian Hukum Normatif & Empiris*. Yogyakarta: Pustaka Pelajar, 2010.
- Fidel. *Cara Mudah dan Praktis Memahami Masalah-Masalah Perpajakan*. Jakarta: Muara Kencana, 2010.
- Hadjon, Philipus M. *Tentang Wewenang*. Surabaya: Universitas Airlangga, 2001.
- Husein, Harun M. *Kamus Besar Bahasa Indonesia*. Cet. 1. Jakarta: Balai Pustaka, 1989.
- Kansil, C.S.T, dan Christine S.T Kansil. *Pengantar Ilmu Hukum Indonesia*. Jakarta: Rineka Cipta, 2014.
- Kantaprawira, Rusadi. *Hukum dan Kekuasaan*. Yogyakarta: Universitas Islam Indonesia, 1998.
- Lubis, M. Solly. *Filsafat Ilmu dan Penelitian*. Bandung: Mandar Maju, 1994.
- Moeljatno. *Asas-Asas Hukum Pidana*. Jakarta: Rineka Cipta, 2000.
- Muhaimin. *Metode Penelitian Hukum*. Mataram: Mataram University Press, 2020.
- Nawawi, Hadari. *Metode Penelitian Bidang Sosial*. Gadjah Mada University Press, 1983.
- Noor, Juliansah. *Metodologi Penelitian*. Jakarta: Kencana Prenada Media Group, 2011.
- Prodjodikoro, Wiryono. *Hukum Acara Pidana di Indonesia*. Bandung: Sumur Batu, 1962.
- Pudyatmoko, Yohanes Sri. *Penegakan dan Perlindungan Hukum di Bidang Perpajakan*. Pertama. Jakarta: Salemba Empat, 2007.
- Pujiyono. *Rekonstruksi Sistem Peradilan Pidana Indonesia dalam Perspektif Kemandirian Kekuasaan Kehakiman*. DPKK Kehakiman, 2014.
- Purwoleksono, Didik Endro. *Hukum Acara Pidana*. Surabaya: Airlangga University Press, 2015.
- . *Hukum Pidana*. Surabaya: Airlangga University Press, 2013.
- Pusat Bahasa Departemen Pendidikan Nasional. *Kamus Besar Bahasa Indonesia (KBBI)*. Jakarta: Pusat Bahasa Departemen Pendidikan Nasional, 2008. <https://perpus.unimus.ac.id/wp-content/uploads/2012/05/Kamus-Besar-Bahasa-Indonesia.pdf>.
- R, Soesilo. *Hukum Acara Pidana (Prosedur Penyelesaian Perkara Pidana Menurut KUHP Bagi Penegak Hukum)*. Bogor: Politea, 1982.
- Reksodipoetro, Mardjono. *Hak Asasi Manusia Dalam Sistem Peradilan Pidana*. Pusat Pelayanan Keadilan dan Pengabdian Hukum Universitas Indonesia, 1994.

Master of Law, UNISSULA

- Riady, Roy, Hasanul Mulkan, dan Serlika Aprita. *Tindak Pidana Perpajakan*. Diedit oleh Yudi Umara. Cet. 1. Tasikmalaya: Perkumpulan Rumah Cemerlang Indonesia, 2024. <https://www.rcipress.rcipublisher.org/index.php/rcipress/catalog/download/1086/1945/2864-1?inline=1>.
- Rochim. *Modus Operandi Tindak pidana di bidang perpajakan*. Jakarta: Solusi Publishing, 2010.
- Sabaryanto. "Tinjauan Hukum Islam Tentang Penghapusan Sanksi Administrasi Bunga Utang Pajak (Study Pada Peraturan Menteri Keuangan Nomor 29/pmk.03/2015)." *Hukum Islam*, 2017. <https://repository.radenintan.ac.id/id/eprint/1612>.
- Sabuan, Ansori, Syarifuddin Pettanasse, dan Ruben Akhmad. *Hukum Acara Pidana*. Ed. 1. Bandung: Angkasa, 1990.
- Simorangkir, J.C.T., dan Dkk. *Kamus Hukum*. Jakarta: Aksara Baru, 2004.
- Soekanto, Soerjono. *Efektivitas Hukum dan Peranan Sanksi*. Bandung: Remedja Karya, 1988.
- T.N, Syamsyah. *Tindak Pidana di Bidang Perpajakan*. Cet. 1. Bandung: PT Alumni, 2011.
- Waluyo, Bambang. *Penegakan Hukum Terhadap Tindak Pidana di Bidang Perpajakan*. Cet. 1. Jakarta: Sumber Ilmu Jaya, 2006.
- Yesmil, Anwar, dan Adang. *Sistem Peradilan Pidana, Konsep, Komponen, dan Pelaksanaannya dalam Penegakan Hukum di Indonesia*. Cet. 2. Bandung: Widya Padjajaran, 2011.

Regulation:

The 1945 Constitution of the Republic of Indonesia.

Criminal Code (KUHP).

Law of the Republic of Indonesia Number 8 of 1981 concerning Criminal Procedure Law.

Law Number 6 of 1983 concerning General Provisions and Tax Procedures.

Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.

Law of the Republic of Indonesia Number 2 of 2002 concerning the National Police of the Republic of Indonesia.

Internet:

<http://www.pajak.go.id/content/tindak-pidana-di-bidang-perpajakan>.

Muhammad Wildan, 'Up, Suspicious Financial Transaction Reports Alleged Tax Crimes', DDTC Trusted Indonesia Tax News Portal, February 22, 2021, <https://news.ddtc.co.id/naik-laporan-transaksi-keuangan-mencurigakan-dugaan-criminal-taxation-27929>.