

Legal Protection for Notaries in Implementation Tax Amnesty for Taxpayers Who Are Suspected of Committing Money Laundering Criminal Act

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Abstract. *The Tax Amnesty Program in Indonesia, although aimed at improving tax compliance, has the potential for abuse and legal risks for notaries involved in making property declaration deeds. Although notaries have a crucial role in verifying taxpayers' documents and identities, the existing legal protection is not yet fully adequate, especially if the taxpayer is suspected of committing money laundering (TPPU). Therefore, this study aims to analyze legal protection for notaries in the context of Tax Amnesty and identify legal loopholes that need to be fixed. The sociological legal research method was used, including analysis of related regulations (Notary Law, TPPU Law, KUP Law, and other regulations) as well as observation of field phenomena. The results of the study indicate the need to strengthen legal protection for notaries through more comprehensive and clear regulations, as well as transparent and accountable supervision mechanisms. This study concludes that stronger legal protection is essential to prevent notaries from getting caught up in legal problems due to taxpayers' actions, while also ensuring that notaries' duties are carried out optimally. Therefore, it is recommended to revise regulations, increase supervision by professional institutions, and provide special training for notaries to understand and minimize legal risks related to TPPU.*

Keywords: *Legal Protection; Notary; Tax Amnesty; TPPU.*

1. Introduction

Notaries as public officials have a central role in enforcing the law in Indonesia. The main basis of a notary profession is the trust placed in him where in carrying out a heavy mandate, notaries are required to be professional whether he is able to resist the temptation of the trust placed in him even though the temptation to misuse it is so great. The foundation in the form of absolute morality must be built and notaries have a large role for the wider community in building

morality.¹ Notaries as free human beings and important elements in national development should be closely associated with humanism considering their significant role in social traffic. Notaries as state officials who are authorized to make deeds have more or less influence on the rights and obligations of the parties who come before them. The existence of legalization from a notary is indeed very necessary to prove the existence of an act and certain rights and obligations.²

The profession of notary is a field of work that is based on the expertise to make authentic deeds and other authorities by those who hold the position.³ However, Notaries, as public servants, often face the temptation to seek personal gain. This is due to the public's desire for fast and efficient service in document processing, often causing them to use brokers. Although there are additional costs outside the official government rates, the public prefers brokers because they are considered to understand bureaucracy better and are able to complete the process more quickly. The existence of these brokers is a challenge for the professionalism of notaries. To carry out their duties properly and in accordance with professional ethics, notaries must prioritize expertise and uphold the code of ethics. Commitment to professional ethics will gain public appreciation and ensure legal and ethical accountability for the legal services provided. Failure in this case, namely ignoring ethics and the law, can result in the dismissal of the notary's position. Therefore, integrity and compliance with legal rules and professional ethics are crucial for the sustainability of a trusted and responsible notary profession. Pressure from the public who want speed and ease in public services needs to be balanced with the integrity and ethical commitment of the notary himself. A transparent and accountable system is needed to prevent abuse of authority and ensure fair and efficient public services. Ethics are needed as an introduction to critical thinking, which can distinguish what is legitimate or not according to law and what is not according to morals. Thus, ethics provide the possibility for notaries to take their own stance and help determine the direction of community development. The code of professional ethics is the result of the unification of the profession concerned and embodies intrinsic moral values and is not imposed from outside. The code of professional ethics is only effective by the ideals and values that live in the professional environment itself.⁴

¹Abdul Ghofur Anshori, 2016, Indonesian Canonical Institution, Legal and Ethical Perspectives, UII Press: Yogyakarta, p. 1.

²*ibid.*, p. 5

³Herlien Budiono, 2013, Collection of Civil Law Writings in the Field of the Nobility (Second Book), Citra Aditya Bakti: Bandung, pp. 161-162.

⁴Supriadi, 2006, Ethics and Responsibilities of the Legal Profession in Indonesia, Sinar Grafika, Jakarta, p. 23

The tax amnesty program was launched by the government as an effort to increase state revenue. This policy was driven by unfavorable global economic conditions, including moderation in global economic growth, instability in the United States economy, slowing economic growth in China, uncertainty in monetary policy, falling commodity prices, as well as geopolitical risks in the Middle East and the impact of Brexit. This program is expected to generate state revenue from the ransom paid by participating taxpayers. The process of ratifying the tax amnesty law went through a long debate to ensure effective and convincing substance and implementation. Tax amnesty offers several benefits for taxpayers, such as resolving past tax issues, eliminating administrative sanctions, stopping tax audits, eliminating final income tax on the transfer of land and buildings, and guaranteeing data confidentiality. This program is open to all taxpayers, both individuals and corporations, including MSMEs, even for those who are not yet registered as taxpayers (provided they have income above the PTKP and NPWP). Participants can declare domestic and foreign assets and repatriate foreign funds that have not been reported in the last SPT. Repatriated funds are invested in Indonesia for a minimum of three years and managed through a perception bank. The role of notaries and Land Deed Officials (PPAT) is crucial in tax amnesty. They help taxpayers prepare the required documents and deeds, such as deeds of sale and purchase, exchange, inbreng, granting of building use rights, debt agreements, marriage agreements, wills, and fiduciary deeds, to support asset declarations and investment of repatriated funds.

Notaries also play a role in the transfer of rights to assets that have not been registered in the name of taxpayers, including checking physical and legal data on land, even those who only have proof of ownership in the form of girik. All of this must be done in accordance with applicable laws and regulations. However, the involvement of notaries creates a dilemma. The government guarantees the confidentiality of taxpayer data in the tax amnesty program, but notaries are required to report deeds and legalization periodically. There is a potential conflict between this reporting obligation and the guarantee of confidentiality of taxpayer data. Furthermore, the obligation of notaries as gatekeepers to report suspected TPPU to PPATK based on the Law on the Prevention and Eradication of Money Laundering (UU TPPU) can cause conflict if indications of TPPU are found in transactions legalized by notaries in the context of tax amnesty. Notaries must apply the principle of know your customer (KYC) and report suspected TPPU to PPATK, even though this has the potential to violate the guarantee of confidentiality of taxpayer data in the tax amnesty program. This conflict arose due to the clash between the Notary Law (UUJN) which regulates the reporting obligations of notaries, and the TPPU Law which requires reporting of suspected TPPU.

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Crimes, in this case will analyze the legal protection needed by notaries in this situation, seeking a balance between reporting obligations and guarantees of confidentiality of taxpayer data in order to carry out professional duties ethically and legally. This study is very relevant because it reveals the challenges and legal risks faced by notaries in the context of tax amnesty, which need to be studied to produce solutions that protect the notary profession and ensure compliance with applicable regulations.

2. Research Methods

This study uses a sociological legal approach, combining legal analysis with field data. This analytical descriptive study aims to provide a detailed and accurate picture of notary legal protection. Primary data were collected through interviews with notaries in Semarang, while secondary data were obtained from literature studies, including primary legal materials (TPPU Law, Notary Law, Tax Amnesty Law), secondary legal materials (literature, journals, expert opinions), and tertiary legal materials (legal dictionaries). Data collection methods include literature studies and interviews. The data that has been collected, both from literature studies and interviews, are then analyzed qualitatively to produce a comprehensive analytical description of notary legal protection in the context of Tax Amnesty and alleged TPPU.

3. Results and Discussion

3.1. Legal Construction of the Role of Notaries in the Implementation of Tax Amnesty

3.1.1. The Role of Notaries in the Implementation of Tax Amnesty.

The duties of a Notary are contained in Article 15 of the UUJN, which gives the notary the authority to make authentic deeds for acts, agreements, and determinations that are required or desired by laws and regulations or interested parties, including ensuring the certainty of the date of making, storing deeds, and providing grosse, copies, and extracts of deeds (unless such authority is given to other officials). In addition, a notary is also authorized to validate signatures and dates of letters, book letters, make copies of letters, validate the suitability of photocopies, provide legal counseling related to the making of deeds, make land deeds, and auction minutes deeds. Other authorities can be further regulated in laws and regulations.

The Notary Law regulates Article 16 Paragraphs 1 - 12 of the UUJN regarding various obligations of notaries, including acting in a trustworthy, honest, and impartial manner; making and storing minutes of deeds; issuing grosse akta, copies, and extracts of deeds; keeping information on deeds confidential (unless otherwise regulated in the Law); binding deeds; making lists of protest deeds and wills; having an official seal/stamp; reading the deed in front of the person

appearing and witnesses (unless the person appearing has read and understood its contents); and accepting apprenticeships of prospective notaries. Failure to fulfill these obligations, especially letter a, can result in sanctions in the form of written warnings, temporary dismissal, or dismissal with/without honor, including claims for compensation. The use of deeds in originali is regulated separately, with special provisions regarding the making of duplicates and the inclusion of the phrase "Valid as one and one valid for all". Violation of the obligation to accept apprenticeships (letter n) is only subject to a written warning.

Notaries also have other special authorities as stated in Article 51 of the Amendment to the UUJN, namely the authority to correct any writing errors or typographical errors contained in the minutes of the deed that have been signed, where the correction is carried out in the presence of the person appearing, witnesses and the Notary which is stated in the minutes and provides notes about this in the original minutes of the deed by stating the date and number of the minutes of the correction, and a copy of the minutes of the deed must be submitted to the parties.⁵

In addition, the Role of Notaries in Tax Amnesty and Procedures for Submission: Notaries play a role in assisting Taxpayers (WP) in the tax amnesty program. The submission process begins with the WP requesting an explanation and completing documents, including a Statement Letter, proof of payment of tax ransom/settlement, details of assets, list of debts, proof of tax settlement, photocopy of the latest PPh SPT, and a statement letter revoking the previous tax application. WP also needs to include a statement letter of repatriation/declaration of assets, as well as a statement letter of business circulation (for MSMEs).

Regarding taxpayers as shareholders, this can be proven by the company's deed of establishment where the shares are located. As we all know, the deed of establishment is made before a Notary. This means that in this case, the Notary knows the origin of a company's establishment because a Notary is required to keep the minutes of the deed that he has made as regulated in Article 16 paragraph (1) letter b of Law Number 2 of 2014 concerning the Position of Notary which states: "In carrying out his position, a Notary is required to make a Deed in the form of Minutes of Deed and keep it as part of the Notary Protocol."

The list of detailed assets may also include assets obtained from the taxpayer's salary and/or income. Regarding these assets, the Notary can estimate in general how much salary and/or income the taxpayer receives from his/her work in a government or private institution. If the Notary finds any irregularities regarding the amount stated with the taxpayer's apparent condition or other asset details made together, then the Notary should suspect its reasonableness or even find

⁵Ghansham Anand, *Characteristics of Notary Positions in Indonesia*, Sidoarjo, Zifatama, 2014, p. 52.

out the truth. So if in this case the taxpayer attaches asset details, then the Notary's name is automatically included in the attached file.

The involvement of Notaries in tax amnesty as stated in the Tax Amnesty Law can be an important warning for Notaries. Because it is possible that from their duties, Notaries can be involved in money laundering cases whose capacity can change according to the investigation carried out by the authorities. Money laundering or in English known as money laundering is a form of white collar crime and can also be categorized as a serious crime and even transnational crime.

Money laundering emerged in Indonesia after the issuance of Law Number 15 of 2002 concerning the Crime of Money Laundering. The existence of the Law on the Crime of Money Laundering was pioneered by Bank Indonesia (BI), which eventually formed the Financial Transaction Reports and Analysis Center (PPATK) after the Law on the Crime of Money Laundering was passed by the House of Representatives of the Republic of Indonesia. The Crime of Money Laundering is considered a continuing crime. One form of continuing crime is the crime of money laundering. Frank Hagan (1989) explains that money laundering is the laundering of "dirty" money into money that looks clean or legal.⁶The relationship between corruption and money laundering is very close because the profits from a criminal act of corruption are often used for personal interests such as buying assets through transactions from one account to another so that the acquisition of the assets is disguised as coming from a criminal act of corruption. Money launderers utilize notarial deeds in buying and selling transactions so that illicit money can be changed into certain assets.⁷It can be said that the perpetrators of Money Laundering are agile people because they have to move quickly to cover up their actions. Money laundering is still the main mode used by perpetrators of corruption and even terrorism. Victims of money laundering can target anyone because society is a market that is very easy for perpetrators of this crime to exploit.

In its development, Notaries are placed as one of the parties reporting suspected Money Laundering. This provision is regulated in Article 3 of Government Regulation Number 43 of 2015 concerning the Reporting Party in the Prevention and Eradication of Money Laundering. Given the Notary's duties which have become heavier with this provision, Notaries are required to apply the principle of knowing your customer in carrying out their duties. When a Notary is aware of suspected money laundering committed by his/her client, the notary is asked to

⁶Sabatini, Implementation of the Money Laundering Law (TPPU) in Indonesia (A description of the Knowledge and Application of Public Prosecutor Investigators and PPATK). Indonesian Journal of Criminology Vol. 6 No. III December 2010: 216 – 231

⁷Irvin Sianka Thedean, Legal Analysis of Money Laundering Crime Through Notarial Deeds Case Study of Central Jakarta District Court Decision Number 20/Pid.Sus/Tpk/2013/Pn.JktPst, 2013, Faculty of Law, University of Indonesia.

immediately report to the Financial Transaction Reports and Analysis Center (PPATK).

Notaries as public officials who are authorized to make authentic deeds as regulated in the UUJN are very careful in carrying out their duties. This is because errors or inconsistencies in the deed with the wishes of the person appearing are often used by interested parties to drag Notaries into civil or even criminal cases. In the field of tax amnesty as a public domain, Notaries have the authority to serve clients who wish to make transactions to make deeds to be attached to a statement letter on the use of tax amnesty which is then submitted to the local tax office, either the Pratama Tax Office or the Tax Service, Counseling and Consultation Office. Transactions that may be carried out between Notaries and clients are as follows:

Then if from the transaction there is an allegation that the client who is also a taxpayer has committed a money laundering crime, then the Notary in this case is invited to report to the Financial Transaction Reports and Analysis Center (PPATK). From the report submitted by the Notary as the implementer of the mandate of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes, it is possible that it will reap risks for the Notary himself. Although the Notary will be protected under the umbrella of Law Number 8 of 2010, the taxpayer as the reported party will trace the flow of the report why he was investigated by the authorities for the alleged money laundering crime that befell him. Allegations that are later proven will place the Notary in a safe position even though a bad relationship will arise between the Notary and his client in the future, but if it is not proven or the taxpayer uses other reasons to report back the Notary either criminally or civilly, of course it will be a heavy burden that the Notary will experience afterwards. Therefore, the Notary must be very careful in making decisions in this case.

If a Notary suspects that a money laundering crime has been committed by his/her client, then the Notary is indifferent by refusing to report the allegation to the PPATK, if later on the client is really caught up in a money laundering case, then it is possible that the Notary can also be dragged into it and examined by the authorities as a witness. In the case of an examination of a Notary, the investigator or the authorized party must submit a request for examination to the Notary Honorary Council. With a case of alleged Money Laundering Crime that may entangle the Notary in the future, the Notary Honorary Council will allow the authorities to examine the Notary. The examination continues until the investigator finds sufficient evidence. Through the evidence that has been collected, it becomes a serious problem if the Notary's legal status in the aquo case increases from witness to suspect. Of course, the Notary cannot be free from the obligation to legally prove his/her involvement. Legal proof is presenting facts according to the law that are sufficient to provide certainty to the judge about an

event or legal relationship.⁸In anticipation of bad things that might arise, Notaries need to think again about ignoring the provisions of the Notary Law regarding keeping confidential everything that Notaries know about transactions carried out by their clients, especially since in reality Notaries are allowed to report to the PPATK if they know of suspected Money Laundering Crimes, strengthened by the provisions regulated in Article 16 paragraph (1) letter f of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Notary Law.

By mentioning the profession of Notary in these provisions, it can then encourage Notaries to become parties who are also responsible for reporting suspected money laundering crimes so that Notaries will be summoned for the sake of investigation. A court summons is considered official if it is in the form of a written letter, not permitted orally, the contents of the summons consist of the name of the person summoned, the day, hour, and place of the trial, bringing the necessary witnesses, and bringing all the necessary letters.⁹

The role of Notaries in the context of money laundering (TPPU) and tax amnesty is increasingly complex. The TPPU Law, which continues to be revised, shows the complexity of this crime, while PP No. 43 of 2015 requires Notaries to report suspected TPPU. This is a follow-up to Law No. 8 of 2010, placing Notaries in a strategic position in preventing and eradicating TPPU. However, the Tax Amnesty Law also involves Notaries in assisting Taxpayers (WP). This creates a dilemma: Notaries assist WP in tax compliance, but are also required to report potential TPPU.

Article 10 paragraph (1) of Law No. 12 of 2011 concerning the Establishment of Legislation explains that the establishment of the Tax Amnesty Law aims to meet the legal needs of the community, including the role of Notaries in it. This dual role requires wisdom and caution. Notaries must balance the obligation to assist taxpayers with the obligation to report potential TPPU. Professional confidentiality and reporting obligations must be carefully considered. Intensive training and education for Notaries are crucial to understanding the regulations and ethics of the profession in this situation. Practical guidance from the government is also needed so that Notaries can carry out reporting obligations without hindering the legitimate tax amnesty process. In short, the role of Notaries in this context requires a careful balance between assisting taxpayers and enforcing the law, requiring a deep understanding of regulations and ethical guidelines.

3.1.2. Legal Basis for Notaries in the Implementation of Tax Amnesty.

- a. Law of the Republic of Indonesia Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary.

⁸Abdul Kadir, *Indonesian Civil Procedure Law*, Bandung, Citra Aditya, 1992, p. 128

⁹Badriyah Harun, *Procedures for Facing Lawsuits*, Yogyakarta, Pustaka Yustisia, 2011, p. 17.

b. Government Regulation (PP) Number 22 of 2024 concerning Income Tax Treatment on Income from the Placement of Foreign Exchange Proceeds from Natural Resource Exports in Certain Monetary Instruments and/or Financial Instruments in Indonesia.

3.1.3. Implementation of the role of legislation regarding the position of Notary.

The role of Notaries in the Indonesian legal system faces a complex dilemma, especially in the context of its relationship to tax amnesty and the prevention of money laundering (TPPU). Notaries, as public officials, have an obligation to make authentic deeds, including deeds required in the tax amnesty process (Law No. 11 of 2016). However, this obligation overlaps with other obligations stipulated in Law No. 8 of 2010 and PP No. 43 of 2015, which require Notaries to report any suspected TPPU to the Financial Transaction Reports and Analysis Center (PPATK).

This reporting obligation has the potential to conflict with the obligation of professional confidentiality inherent in the position of Notary, as regulated in Law No. 2 of 2014 concerning Amendments to Law No. 30 of 2004 concerning the Position of Notary. This conflict creates legal disharmony that needs to be studied in depth. This disharmony arises due to several factors, including: differences in institutions and the time of formation of laws and regulations, changes in officials who form regulations, the dominance of sectoral approaches rather than systemic approaches, weak coordination between agencies and legal disciplines, limited public access in the process of forming regulations, and the absence of methods, methods, and standard methods that bind all regulatory institutions.

As a result, there are differences in interpretation, legal uncertainty, and ineffective and inefficient implementation. Furthermore, this disharmony causes legal dysfunction, namely the inability of the law to provide behavioral guidelines, social control, dispute resolution, and orderly social change. To overcome this disharmony, there are several solutions that can be considered. First, changes or revocation of problematic articles/regulations by authorized institutions. Second, judicial review to the Constitutional Court (for laws against the Constitution) or the Supreme Court (for regulations below the law against the Law). Third, the application of legal principles: *lex superior derogat legi inferiori*, *lex specialis derogat legi generali*, and *lex posterior derogat legi priori*. The application of these legal principles aims to prevent dualism and legal uncertainty, as well as provide clear guidelines in the interpretation and application of conflicting laws and regulations. Legal protection for Notaries who report alleged TPPU is provided based on PP No. 57 of 2003.

However, such reporting may be considered contrary to the Notary Law and the Tax Amnesty Law because it has the potential to violate the confidentiality of client data. This dilemma requires Notaries to consider their position as public officials who have the responsibility to maintain the integrity of the Republic of

Indonesia and assist the government in preventing and eradicating criminal acts, including TPPU. Although reporting alleged TPPU may deviate from the Notary Law and the Tax Amnesty Law, such action is in line with the government's efforts to protect the state and society from losses due to TPPU.

The role of Notaries in the context of tax amnesty and eradication of TPPU requires a balance between professional obligations and obligations as law-abiding citizens. The government needs to harmonize related laws and regulations to provide legal certainty and reduce ambiguity in carrying out the duties of Notaries. Clarity of regulations and adequate training for Notaries are essential to prevent conflicts of interest and ensure effective and efficient law enforcement. The progress and welfare of the country require the active role of all elements of society, including Notaries, in maintaining the integrity of the financial system and enforcing the law.

3.2. Legal Protection for Notaries in the implementation of Tax Amnesty by taxpayers suspected of committing Money Laundering Crimes.

3.2.1. Money Laundering Crime Against Tax Amnesty

Money laundering or in English known as money laundering is a form of white collar crime and can be categorized as a serious crime and even transnational crime. Money laundering can be said to be a criminal act of corruption because the profits in a criminal act of corruption are often used for personal interests such as buying assets through transactions from one account to another so that the acquisition of the assets is disguised. Money launderers often use notary deeds in buying and selling transactions so that illicit money can be changed into certain assets.¹⁰

Recently, the crime of money laundering has become intertwined with one of the government's programs, namely tax amnesty. Tax amnesty is a declaration of a person's assets to the government represented by the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia through the Pratama Tax Service Office or the local Tax Service, Counseling and Consultation Office. The policy of setting a short time in implementing this tax amnesty is intended so that there are no tax lawsuits made during the implementation of the tax amnesty policy. The reason is, if tax amnesty is carried out for more than one year, it will increase the possibility of tax lawsuits being made.¹¹

¹⁰Irvin Sianka Thedean. 2013. Legal Analysis of Money Laundering Crime Through Notarial Deeds Case Study of Central Jakarta District Court Decision Number 20/Pid.Sus/Tpk/2013/ Pn.JktPst. Faculty of Law, University of Indonesia.

¹¹Bambang Brodjonegoro. This is the Reason the Tax Amnesty Implementation Only Lasts 9 Months. In the link <http://www.hukumonline.com/berita/baca/lt57767247e96c0/ini-alasan-laksanaan-tax-amnesty-hanya-berlangsung-9-bulan>. Accessed on September 27, 2024.

In the Republic of Indonesia Law Number 11 of 2016 concerning Tax Amnesty (hereinafter referred to as the Tax Law) stipulates a dispute resolution mechanism through a lawsuit in the tax court (Article 19 of the Tax Law). However, the Tax Law has sparked controversy and a judicial review by the One Justice Foundation (YSK) and the Indonesian People's Struggle Union (SPRI), which argue that the Tax Law legalizes money laundering and undermines law enforcement. They argue that the Tax Law provides opportunities for white-collar criminals to legalize funds from illegal sources through repatriation, simply with a statement from the Minister of Finance, without adequate legal process. They also argue that the Tax Law violates the principle of openness of public information and hinders the whistle-blowing system program.

Article 3 of the Tax Law states that taxpayers who are undergoing legal proceedings (investigation, prosecution, or trial, including serving a criminal sentence) are not entitled to tax amnesty and must pay off the taxes owed. The tax amnesty policy, which aims to repatriate capital, focuses on tax crimes, so taxpayers with criminal cases outside of tax do not receive amnesty. Although the Tax Law provides amnesty for tax obligations, this does not immediately eliminate the crime of money laundering (TPPU). This is related to the broad definition of tax objects in Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax (UU PPh). Article 4 paragraph (1) of the Income Tax Law defines tax objects as "any additional economic capacity received or obtained by taxpayers, without considering their origin," covering various forms of income. The absence of limitations on the origin of income is a crucial point. The Tax Law eliminates the predicate crime related to taxes, so that acts of tax avoidance that are the basis for money laundering can no longer be prosecuted.

However, if there are elements of TPPU outside of tax crimes, taxpayers can still be prosecuted. Thus, the Tax Law only eliminates the legal consequences of taxation, not other criminal legal consequences, including TPPU. Furthermore, the obligation to repatriate funds from abroad is also not mandatory (Article [Article Number regulating the obligation to repatriate, if any]). Repatriation remains an option (optional) for taxpayers due to regulatory constraints in the Foreign Exchange Traffic Law.

Therefore, Tax Amnesty and law enforcement against TPPU are separate matters and have different legal bases. Tax Amnesty focuses on eliminating tax obligations, while law enforcement against TPPU continues regardless of the Tax Amnesty program. Clarity of this separation is important to prevent misunderstandings and ensure fair and effective law enforcement. These differences in interpretation and potential conflicts indicate the need for regulatory harmonization and transparency to prevent abuse and protect the integrity of the legal system.

3.2.2. Legal Protection for Notary Positions in the Implementation of Tax Amnesty.

Notaries in Indonesia, as public officials who make authentic deeds, have significant authority and responsibility, including the obligation to report suspicious transactions related to Money Laundering (TPPU). This position carries legal risks that require comprehensive legal protection, both preventive and repressive.

Preventive protection emphasizes risk prevention through coaching and supervision from the Notary Supervisory Board, ensuring understanding of regulations and codes of ethics. The principle of prudence, including identity verification, data validation, and careful deed-making processes, is crucial. Regulation of the Minister of Law and Human Rights Number 9 of 2017 (Permenkumham 9/2017) also plays a role, requiring notaries to have internal policies and procedures to minimize suspicious transactions, while ensuring that reporting does not violate official secrecy. Article 28 of the TPPU Law overrides official secrecy in the context of reporting suspicious transactions. Repressive protection is provided by the TPPU Law (Law No. 8 of 2010), especially Article 83 paragraph (1) which guarantees the confidentiality of the reporter's identity, protecting notaries and their families. Article 85 prohibits the disclosure of the reporter's identity in court, while Article 87 provides legal immunity from civil or criminal charges if reporting is done in good faith and in accordance with procedures. However, regulatory complexity and legal uncertainty remain challenges in identifying suspicious transactions. Socialization, intensive training, and increased coordination between institutions are essential for effective implementation of regulations and optimal legal protection.

This reporting obligation, although not explicit in the UUJN, comes from the TPPU Law and Permenkumham 9/2017, where reporting is done personally, outside the capacity as a public official. This legal protection is also important to maintain the integrity of the Notary profession and the legal system as a whole. Prior to the TPPU Law, protection of reporters was regulated in Law No. 13 of 2006 concerning Protection of Witnesses and Victims, PP No. 57 of 2003, and KAPOLRI No. 17 of 2005, emphasizing the protection of personal security, property, confidentiality of identity, and identity disguise. Reporters also have the right to provide information without direct confrontation. The TPPU Law strengthens this protection in Chapter IX (Articles 83-87), including confidentiality of identity by PPATK, investigators, public prosecutors, and judges. Violations of confidentiality can be sued. The TPPU Law also provides legal immunity from civil and criminal lawsuits if reporting is done in good faith. This protection system, both before and after the TPPU Law, is a long-term investment in law enforcement and crime prevention, demonstrating a commitment to democracy and justice. It needs to be continuously strengthened and refined to effectively eradicate TPPU.

4. Conclusion

Based on the description above, it can be concluded that the role of Notaries in the implementation of tax amnesty is regulated in Law Number 11 of 2016 concerning Tax Amnesty (UUPP), which requires them to create and/or legalize certain documents to assist taxpayers. However, the involvement of Notaries in this case has the potential to create a conflict of interest, especially if the client is suspected of committing money laundering (TPPU). Legal protection for Notaries in this case is focused on exemption from lawsuits (civil and criminal), as well as ethical code sanctions related to confidentiality, but still emphasizes the importance of cooperation with investigators in terms of fair and transparent investigations. This protection is crucial considering the potential risks faced by Notaries due to reporting suspicious transactions that have the potential to violate the confidentiality provisions in the Notary Law. The first author's suggestion is to increase the capacity and competence of Notaries through training and continuing education in the field of criminal procedure and taxation. Second, there needs to be a revision to the Money Laundering Crime Law (UU TPPU) No. 8 of 2010, especially Article 17 paragraph (1), to explicitly include Notaries as one of the categories of parties reporting suspicious transactions. This affirmation will provide stronger legal certainty and more comprehensive legal protection for Notaries as reporters, in accordance with the protection provided by Article 29 of the TPPU Law. With these steps, Notaries can play an optimal role in eradicating TPPU without sacrificing the principle of professional confidentiality and their legal rights.

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