

The Role of Investigators in Investigating Criminal Acts of Embezzlement in the Field of Taxation (Case Study at Barelang Police Station)

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Abstract. *This study aims to analyze the role of investigators in uncovering tax evasion cases, identify the obstacles faced, and provide recommendations to improve the effectiveness of investigations. This study uses a juridico sociological approach with qualitative methods, collecting data through in-depth interviews with investigators and case studies. The analysis was carried out based on regulations such as Law Number 6 of 1983 concerning General Provisions and Tax Procedures and other related regulations. One case at the Barelang Police showed a perpetrator who claimed to be a tax consultant but did not meet the qualifications as stipulated in Article 2 of the Minister of Finance Regulation Number 175 PMK.01/2022, which is categorized as embezzlement according to Article 372 of the Criminal Code. The results of the study show that the role of investigators includes collecting evidence, analyzing the modus operandi, and coordinating across agencies. The obstacles faced include limited resources, minimal mastery of technology, and the complexity of the perpetrator's modus operandi. This study recommends strengthening investigator training, optimizing digital forensic technology, and updating regulations to improve the effectiveness of law enforcement against tax crimes.*

Keywords: *Evasion; Investigators; Police.*

1. Introduction

The crime of tax evasion is a serious crime that has a significant impact on state finances. This practice results in a reduction in state revenues that should be used to finance development, such as infrastructure, education and health. In Batam City, which is one of the centers of trade and industry in Indonesia, tax evasion is often carried out with a complex modus operandi. The perpetrators take advantage of legal loopholes and weaknesses in the tax system, including manipulation of financial reports and the use of fake tax invoices.

Polresta Bareleng has a strategic role in handling tax evasion cases in its region. As an area with high economic dynamics, Batam faces a high risk of various economic crimes including tax evasion. However, the challenges faced by Polresta Bareleng investigators are quite large, such as limited human resources, technology, and coordination with other agencies. This situation hampers the effectiveness of investigations and law enforcement against tax evaders.

Previous studies have discussed aspects of tax regulation, taxpayer compliance, and tax evasion. Studies such as those conducted by Sriyanto and Nurcahyo (2023) highlight the factors that influence tax evasion. While research by Sulaiman and Yusuf (2024) discusses the importance of stricter regulations to address tax evasion. However, in-depth studies on the role of investigators in the legal system and the challenges they face are still lacking. This study aims to fill this gap.

The level of losses resulting from tax evasion demonstrates the need for more effective law enforcement strategies. Investigators at the Bareleng Police are not only tasked with collecting evidence and uncovering the perpetrators' *modus operandi*, but also coordinating with other agencies, such as the Directorate General of Taxes and the Prosecutor's Office. In this process, investigators face various obstacles, including perpetrator resistance, limited digital forensic tools, and gaps in existing tax regulations.

The theoretical approaches used in this study include the Theory of Authority, Theory of Legal System, and Progressive Legal Theory. These three theories provide a framework for analyzing the role of investigators, identifying challenges faced, and providing strategic recommendations to improve the effectiveness of investigations. This study also explores the relevance of a progressive approach in tax law enforcement in Indonesia.

Strengthening the role of investigators in handling tax evasion cases is not only important to reduce state losses, but also to increase public trust in the legal system. With the level of tax evasion high in Batam City, the role of investigators as the vanguard in law enforcement is becoming increasingly crucial. In addition, investigators also have a responsibility to provide education to taxpayers about the importance of tax compliance.

This study aims to analyze the role of investigators in uncovering criminal acts of tax evasion, identify obstacles faced in the investigation process, and provide strategic recommendations to improve the effectiveness of investigations. Through this approach, this study is expected to provide real contributions to strengthening the taxation system and law enforcement in Indonesia.

2. Research Methods

The approach method used in this study is a juridico sociological approach. The specifications of this study are descriptive analysis. Data collection was carried out through literature studies, interviews with investigators, and case documentation at the Bareleng Police. The data obtained were analyzed using descriptive qualitative methods to provide a comprehensive picture of the role of investigators in

investigating tax evasion crimes and the obstacles faced in the investigation process. This method allows researchers to connect the applicable legal theory with the social reality that occurs in the field, thus producing an in-depth and relevant analysis. Interviews with investigators aim to explore direct experiences, strategies, and challenges faced in the investigation. Case documentation provides empirical data that supports the validity of research findings and helps in compiling applicable recommendations.

3. Results and Discussion

3.1. The Role of Investigators in Investigating Criminal Acts of Embezzlement in the Tax Sector

Investigators at the Bareleng Police Department have a strategic role in uncovering criminal acts of tax evasion. This role includes various stages of investigation and inquiry, starting from collecting evidence, interviewing witnesses and suspects, analyzing the modus operandi, to compiling investigation reports. This activity is carried out based on regulations such as Article 39 of Law No. 6 of 1983 concerning General Provisions and Tax Procedures and Article 372 of the Criminal Code, with paying attention to the procedural and substantive aspects of applicable law.

Collecting evidence is a very important initial step in uncovering criminal acts of tax evasion. Investigators are tasked with obtaining documents such as financial statements, tax invoices, and relevant transaction records to support charges against the perpetrator. In 2023, the Bareleng Police handled a case involving a perpetrator who claimed to be a tax consultant. This perpetrator did not meet the qualifications according to Article 2 of the Minister of Finance Regulation Number 175 PMK.01/2022, and manipulated taxpayer documents and misused corporate tax payment funds for personal gain. A major challenge in collecting evidence is the perpetrator's manipulation of documents, which requires in-depth forensic investigation techniques and the use of modern technology to detect manipulation.

Interviews with witnesses and suspects were conducted to obtain information regarding the perpetrator's modus operandi. This process involves parties who are related to the case, such as company employees, tax consultants, or other third parties. The information obtained is used to build a clear chronological flow and adjust it to the physical evidence that has been collected. Investigators also try to dig deeper through professional interrogation techniques that still comply with human rights principles.

Modus operandi analysis is an important stage in the investigation process. The perpetrators often use complex techniques, such as financial statement manipulation, use of fake tax invoices, transfer pricing, and cross-border transactions. Investigators at the Bareleng Police Department utilize digital forensics technology to detect anomalies in the data being investigated. This technology allows investigators to trace crime patterns, uncover perpetrator networks, and find additional relevant evidence.

to strengthen the charges. This technique is also used in tax evasion cases where perpetrators use fake tax invoices to lower their tax liabilities. Inter-agency coordination is a key factor in handling tax evasion cases. Polresta Bareleng is working with the Directorate General of Taxes to obtain taxpayer data, and involving the Prosecutor's Office in the prosecution process.

This mechanism expedites the exchange of information and ensures that the investigation process is carried out according to legal procedures. In cases involving data manipulation and cross-border transactions, this cooperation is essential to ensure the accuracy and legitimacy of the evidence collected.

The preparation of the investigation report is carried out to summarize all findings and evidence that have been obtained during the investigation process. This report must be prepared in detail to support the prosecution process in court. In the context of tax evasion, the investigation report includes a financial analysis showing state losses, a chronology of the case, and recommendations for the next legal steps. This report is an important basis for prosecutors in preparing legal charges against the perpetrators.

Increasing the capacity of investigators is an important step to face challenges in handling tax evasion cases. Training in the areas of financial auditing, digital forensic technology, and tax regulations needs to be provided periodically to ensure that investigators are able to keep up with the increasingly complex developments in the perpetrators' modus operandi. Optimization of modern technology is also needed to increase the efficiency of data analysis and accelerate case investigations. This combination of strategies is expected to strengthen the role of investigators in protecting state finances, increasing taxpayer compliance, and creating a more transparent and accountable tax system.

Investigators also have a responsibility to educate and provide outreach to the public, especially taxpayers, regarding the importance of compliance with tax regulations. his approach aims to improve tax payer awareness and prevent criminal acts of tax evasion in the future. Investigators often work with related agencies, such as the Directorate General of Taxes and the Financial and Development Supervisory Agency (BPKP), to organize seminars, training, or tax awareness campaigns that explain the legal consequences of tax violations. This step also creates a better relationship between the government and the community in building a fair and transparent tax system.

Another challenge faced by investigators at the Bareleng Police is the limited technology and adequate human resources to handle increasingly complex tax evasion cases. Some cases involve organized crime networks, using sophisticated methods such as cross-border transactions and digital identity disguise. To address this, there needs to be a larger budget allocation for the procurement of modern forensic technology and an increase in the number of investigators who specialize in taxation and digital investigations. This increase will allow investigators to work more effectively in uncovering the perpetrators' networks and recovering state losses

more quickly and accurately.

3.2. Weaknesses of Investigators in Investigating Criminal Acts of Embezzlement in the Tax Sector

Investigators often face various obstacles in handling tax evasion cases.²⁹One of the main obstacles is the limited human resources who have special expertise in the field of taxation and investigation technology.³⁰The number of available investigators is often not comparable to the number of cases to be handled. This situation slows down the investigation process and reduces efficiency in case investigation.

Technological limitations are another obstacle in investigations.³¹Investigators need forensic technology tools to analyze digital data, such as suspicious transaction patterns or financial report manipulation. In many cases, perpetrators use *software* sophisticated accounting to hide illegal transactions, making it difficult for investigators to uncover evidence without the support of modern technology.

Lack of specialized training for investigators is also a factor that worsens the situation. Tax case investigations often involve complex financial document analysis and digital forensics. Investigators who do not have adequate training in these areas often have difficulty identifying evidence or the perpetrator's *modus operandi*. This condition raises the risk of errors in the investigation process.

Inter-agency coordination is a significant challenge in investigating tax evasion cases. Investigators often need taxpayer data from the Directorate General of Taxes (DGT) to continue the investigation process. Mismatches in working procedures or delays in data exchange often slow down the legal process. This reduces the effectiveness of investigations and gives perpetrators time to hide evidence.

Resistance from the perpetrators adds to the complexity of the investigation. Perpetrators often use various methods to obstruct the legal process, including hiding evidence, falsifying documents, or exploiting loopholes in legal regulations. Some perpetrators with significant resources even try to influence the course of the investigation through political or economic pressure. This situation poses additional challenges for investigators to ensure that the legal process is conducted fairly.

The complexity of the perpetrator's *modus operandi* is one of the biggest obstacles facing investigators. Some perpetrators use techniques such as *transfer pricing*, where corporate profits are diverted to countries with low tax rates. This technique often involves cross-border transactions, requiring international cooperation to uncover suspicious cash flows. Without good cross-border coordination, investigations become difficult.

The lack of relevant regulations on digital transactions is also a problem. In the digital era, many actors use *online platform* to carry out activities their business, but tax regulations in Indonesia have not fully accommodated supervision of digital transactions. This condition creates a legal loophole that is often exploited by perpetrators to avoid tax obligations.

The high workload at the Barelang Police Department is also a significant obstacle.

Investigators often have to handle several cases simultaneously, so that focus on important details in one case is divided. The lack of an integrated data filing system also makes the situation worse, as relevant information is often difficult to access when needed to strengthen charges.

The lack of taxpayer awareness of their obligations adds to the challenges in handling tax evasion cases. Many individuals or companies do not understand the importance of reporting income correctly, creating an environment conducive to tax evasion. This condition prolongs the investigation process, because investigators must work extra hard to prove the perpetrator's evil intentions.

The disparity in access to technology between investigators and perpetrators also provides a major advantage for perpetrators. Some perpetrators use sophisticated technology to hide assets or income, while investigators often do not have adequate tools to track such activities. This limitation puts investigators at a disadvantage in uncovering tax evasion cases.

Another weakness that often occurs is the lack of adequate internal oversight mechanisms in investigations. In some cases, internal coordination among members of the investigation team is not optimal, resulting in duplication of work or loss of important evidence. This indicates the need for a more structured and efficient work system.

Limited access to experts or independent auditors is an additional obstacle. Investigations into tax cases involving financial statement manipulation often require analysis from third parties who have competence in the field.

Without this support, it is difficult for investigators to ensure that the evidence obtained is strong enough to be used in court.

International regulatory constraints are also a hindering factor in handling cross-border tax evasion cases. Many countries have strict bank secrecy rules, making it difficult for investigators to obtain information about the flow of funds involving tax evaders. The absence of effective legal cooperation with other countries further complicates the investigation process.

Resistance from perpetrators is an obstacle that complicates the investigation of tax evasion cases. Perpetrators with large resources often use legal strategies to slow down or obstruct the investigation process, such as filing legal objections or exploiting existing regulatory loopholes. In addition, perpetrators can also systematically hide assets, for example by moving assets abroad or in the name of a third party. This obstacle not only hampers the investigation process but also reduces the effectiveness of efforts to recover state losses.

The lack of adequate regulation of technological developments and digital transactions is another major challenge. With the increasing number of business activities on line, perpetrators of tax evasion use digital platforms to disguise sources of income or create false financial reports. Limited regulations governing digital transactions, including tax reporting mechanisms for e- platforms-commerce,

providing loopholes that can be exploited by perpetrators. Investigators need more comprehensive regulatory support to handle new dynamics in the increasingly complex modus operandi of tax evasion.

These obstacles demonstrate the importance of reform in the tax evasion investigation system. Investigators need more intensive training, more sophisticated technology, and better coordination with related agencies to overcome the various challenges. Through these steps, the effectiveness of investigations can be improved to protect state finances and ensure justice for the people.

3.3. The Future Role of Investigators in the Investigation of Criminal Acts of Tax Embezzlement

Strengthening the capacity of investigators is a strategic step to face future challenges. Intensive training should be provided to investigators to improve their competency in taxation, financial auditing, and digital forensic technology. This training program needs to be designed to accommodate technological developments and the complexity of the modus operandi of tax evaders.

Optimizing modern technology is essential to support the effectiveness of investigations. Data analysis software, such as suspicious transaction pattern detection systems, can help investigators identify the perpetrator's modus operandi more quickly and accurately. The use of this technology also makes it easier to analyze digital documents and track hidden cash flows.

A data-based digital surveillance system must be developed to improve the efficiency of the investigation process. This system can integrate national and international tax data, making it easier for investigators to access relevant information. In addition, the use of technology block chain can be used to ensure transparency and accuracy of financial transaction data related to tax cases.

Strengthening inter-agency coordination is a top priority. Investigators must establish closer cooperation with the Directorate General of Taxes, the Attorney General's Office, and the Audit Board. The formation of a special cross-agency team to handle tax evasion cases can increase the effectiveness of investigations. This cooperation also allows for faster and more accurate data exchange, thus accelerating the legal process.

Revision of tax regulations is needed to close legal loopholes that are often exploited by perpetrators. Existing regulations need to be updated to accommodate developments in digital technology and cross-border transactions. Tightening regulations on the use of fake tax invoices, transfer pricing, and cross-border tax avoidance should be a priority. Increasing sanctions against perpetrators can also provide a significant deterrent effect.

Public education is an important element in improving tax compliance. National campaigns on the importance of paying taxes and the negative impacts tax evasion against national development must be intensified. Clear information about tax

obligations can help the public understand their role in supporting the national economy. Investigators can also play a role in providing socialization to the public about the legal impact of tax evasion.

Increasing the number of investigators with specialized competencies in taxation and forensic technology should be a focus. Recruiting experts from accounting, legal, and information technology backgrounds can help address the complexity of tax evasion cases. Investigators with multidisciplinary expertise will be better able to identify and address the perpetrators' modus operandi.

Future investigators should leverage international cooperation to address cross-border tax evasion cases. Cooperation agreements with international tax authorities and global anti-corruption organizations can help track the flow of funds involving tax havens. Cross-border collaboration also allows investigators to access information that was previously difficult to obtain, such as foreign bank account data.

Investigator performance assessments should be conducted periodically to ensure the effectiveness of the investigation process. These evaluations may include analysis of the number of cases successfully solved, the quality of evidence collected, and the impact of cases on state revenues. The results of the evaluations can be used to identify areas for improvement and design more effective strategies.

The development of a more structured work system is needed to optimize the investigation process. The use of a case management platform can help investigators organize data, identify evidence, and track case progress. This system can also be used to monitor investigator performance in real time.

Investigators must be supported by a fair incentive system to increase work motivation. Awards for investigators who successfully uncover major cases can provide morale boosts as well as being an incentive for others to work better. These incentives can be in the form of increased welfare or formal recognition of their achievements.

Increased internal supervision within the police force is needed to ensure the accountability of investigators. A strict supervision mechanism can prevent deviations in the investigation process. This supervision can also ensure that every step taken by investigators is in accordance with applicable legal procedures.

Collaboration with academic institutions can be a solution to increase the capacity of investigators. Joint research and research-based training can help investigators understand the latest developments in taxation and forensic technology. This collaboration can also produce new, more effective and efficient investigation methods.

The role of investigators in the future must be more proactive in preventing criminal acts of tax evasion. Investigations that are only reactive to case reports must be balanced with prevention strategies through in-depth data analysis. Investigators

can use tax data to identify potential violations before cases occur.

Community involvement in assisting the investigation process of tax evasion cases needs to be improved. Investigators can encourage community participation through easier reporting and a strong witness protection system. Transparency in handling cases can also increase public trust in the legal system.

The use of artificial intelligence in tax data analysis is a great opportunity in the future. This technology can help investigators identify suspicious patterns in a short time. AI-based algorithms can be used to analyze thousands of transaction data and find anomalies that can be evidence of tax evasion.

Investigators must be more adaptive to changes in international tax regulations. Reliance on traditional tax systems must be replaced with a more modern and global approach. Knowledge of international regulations, such as BEPS policies (*Base Erosion and Profit Shifting*), becomes very important to face cross-border tax challenges.

Investigators also need to take advantage of developments in artificial intelligence-based technology (*artificial intelligence*) to support future investigation processes. AI-based algorithms can help analyze complex transaction data, identify tax evasion patterns, and track anomalies in financial reports more quickly and accurately. This technology also allows investigators to handle large amounts of data that were previously difficult to process manually, thereby speeding up the investigation process and increasing the accuracy of the evidence found.

In addition, investigators need to focus more on strengthening prevention mechanisms through the development of early warning systems (*early warning system*). This system can monitor tax data online *real time* to identify potential violations before the case becomes big. With this approach, investigators can take proactive steps to prevent state losses, while building a more transparent and accountable tax system. This innovation will not only increase the effectiveness of investigations but also strengthen public trust in law enforcement in the taxation sector.

Through these strategic steps, investigators can be more effective in investigating tax evasion crimes in the future. Technological support, special training, and strong inter-agency coordination will be the keys to success in protecting state finances. These efforts will also increase tax compliance and public trust in a fair and transparent tax system.

4. Conclusion

Investigators at the Barelang Police Department have an important role in uncovering criminal acts of tax embezzlement, through evidence collection, witness and suspect interviews, modus operandi analysis, and cross-agency coordination, but limited resources, technology, and coordination are the main obstacles faced. This study found that the role of investigators in the future can be improved through intensive training, optimization of digital forensic technology, strengthening tax

regulations, and public education to increase tax awareness and compliance. The implementation of these strategies is expected to strengthen the effectiveness of investigations, protect state finances, and encourage the creation of a fairer and more transparent tax system. Increasing the capacity of investigators must also be accompanied by stricter internal supervision to ensure accountability at every stage of the investigation. Collaboration across institutions, both at the national and international levels, needs to be strengthened to overcome the challenges in handling increasingly complex tax evasion cases. By taking these steps, investigators can play a more proactive role in preventing and uncovering criminal acts of tax evasion, while strengthening public trust in the legal and taxation system in Indonesia.

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