



## Juridical Analysis of Tax Criminal Law Enforcement: an Overview of Legal Regulations and its Implementation in Indonesia

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**ABSTRACT:** The purpose of this research is to conduct a juridical analysis of criminal law enforcement in the field of taxation in Indonesia. The focus of this study is to evaluate the effectiveness of legislation and its implementation in combating tax crimes. The research method used is a normative juridical approach by examining legislation related to tax crimes, including tax laws, government regulations, and relevant policies. Additionally, an analysis of the legal practices and enforcement of tax crimes in Indonesia is conducted. The research findings indicate that the legislation in the field of taxation has a strong foundation to address tax crimes. However, there are several challenges in its implementation, such as the complexity of tax regulations, lack of adequate human resources and technology, and corruption issues that can affect tax law enforcement. In this context, the research provides recommendations to strengthen the system of criminal law enforcement in tax matters. The recommendations include improving coordination among relevant institutions, enhancing the capacity of human resources in the field of taxation, utilizing information technology to support supervision and tax law enforcement, and increasing transparency and accountability in the process of tax law enforcement. This research is expected to provide a better understanding of the regulation of tax crimes and contribute to the policy and the legislative reforms related to tax law enforcement in Indonesia?

**Keywords:** Criminal Law, Law Enforcement Implementation, Tax Crimes



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## INTRODUCTION

Taxation is a critical aspect of a country's economy since it provides an essential funding for government activities and public services. However, tax crimes pose a threat to the integrity and fairness of the tax system. The Directorate General of Taxes (DGT) in Indonesia plays a significant role in enforcing criminal tax laws and addressing tax offenses. These offenses encompass various violations, such as tax evasion, false reporting, forgery, avoidance, and fraud, with severe implications for the state and the obedient taxpayers. Effective enforcement of criminal law in taxation is essential to maintain the integrity of the tax system and to ensure fair compliance.

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However, there are challenges in the enforcement of tax law, including the need for a comprehensive analysis of the legal framework, law enforcement processes, and oversight of tax compliance. The research in this area aims to improve understanding and to strengthen the taxation law enforcement system that will lead to an enhanced tax compliance, increased state revenues, and a fair environment for all stakeholders. Therefore, it is crucial to address challenges such as complex regulations, limited resources, and coordination among law enforcement agencies to effectively handle criminal tax cases in Indonesia (Adi 2020).

The performance of the Directorate General of Taxes (DGT) in law enforcement during the five-year period from 2017 to 2021, as reported by the Direktorat Jenderal Pajak (2022), can be summarized as follows:

Tabel 1. Investigation Report 2017 - 2021

No	Description	Unit	Year				
			2021	2020	2019	2018	2017
1	Issuance of Investigation Warrant	Letter	155	253	176	146	103
2	Completion of Investigation Article 8 paragraph (3) KUP Law	Taxpayer	20				
3	Case Files declared complete by the Prosecutor's Office (P-21) and its equivalent:	File				127	134
4	Taxation Crimes	File	92	95	130		
5	Money Laundering Crime	File	1	2	4		
6	Article 44B of UU KUP	File	10	3	6		
7	Loss to State Revenue	Billion	IDR 1.340	IDR 314		IDR 1.271	IDR 1.785
8	The defendant has been convicted	File	84	91	88	57	24
9	Loss to state revenue	Billion	IDR 511	IDR 671	IDR 1.105	IDR 1.727	IDR 1.342
10	Criminal fine	Billion	IDR 776	IDR 1.337	IDR 3.677	IDR 3.511	IDR 2.107
11	Asset confiscation	Activity	46				
12	Value of seized assets	Billion	IDR 1.060				

Based on the provided data, several observations can be made regarding the effectiveness of law enforcement and tax compliance in Indonesia. Firstly, there has been a decrease in the number of investigation orders issued by the DGT which indicates efforts to improve taxpayer compliance. Secondly, the completion of investigations under Article 8(3) of the Taxation Law shows concrete

steps taken to effectively resolve tax cases. Additionally, the declaration of completed case files by the Prosecutor signifies attempts to gather evidence for legal prosecution against tax offenders. The existence of case files related to tax crimes and money laundering crimes demonstrates the enforcement of laws against tax violations and highlights attention to the connection between tax crimes and money laundering. The increasing number of case files related to Article 44B of the Taxation Law reflects the DGT's focus on addressing tax violations under this provision. Moreover, the data emphasizes substantial state revenue losses caused by tax violations, with harmonization of tax regulations aimed at improving compliance and creating a favorable business environment for investment and economic growth.([Verma 2021](#)).

In 2021, the DGT achieved positive performance in the Gross Income received (PBP or Penghasilan Bruto Penerimaan) . Through law enforcement collaboration, 5,110 taxpayers made corrections to their Tax Return Notices (Surat Pemberitahuan Tahunan or SPT) and/or made payments amounting to IDR 1,618,071,341,906. Furthermore, the DGT also successfully recovered state revenue losses amounting to IDR 1.34 trillion, exceeding the target of IDR 1.07 trillion. The recovery of losses came from the resolution of 434 Preliminary Evidence Examination Reports (LPBP) with the disclosure of wrongful acts under Article 8 paragraph (3) of the General Provisions and Procedures of Taxation Law (UU KUP). PBP serves as an initial step in criminal tax law enforcement. If there is sufficient initial evidence indicating alleged tax crimes, further investigation can be conducted by the State Tax Investigators (PPNS) of the DGT.

Therefore, this research aims to conduct a juridical analysis of law enforcement in taxation sector, focusing on reviewing legislation and its implementation in Indonesia. The findings of this study are expected not only to provide a deeper understanding of the issues and challenges faced in tax law enforcement but also to offer valuable recommendations for policy and legislative reforms.([Sukandar 2021](#))

## Problems Formulation and Research Purposes

Based on the aforementioned background, several issues can be identified regarding tax law enforcement and the termination of tax criminal investigations. These include:

- 1) What is the regulatory framework governing criminal offenses in the field of taxation within the tax legislation?
  - a) Is the regulatory framework governing criminal offenses in taxation clear, comprehensive, and coherent?
  - b) Are there any weaknesses or shortcomings in the regulatory system concerning tax crimes?
- 2) How is the process of criminal law enforcement carried out in handling tax-related offenses and ensuring compliance with tax regulations?
  - a) What are the procedures, practices, and mechanisms employed in enforcing criminal law in tax matters?
  - b) What are the challenges and effectiveness of the current enforcement processes in tax-related offenses?

By addressing these problems, this research is conducted in order to provide valuable insights and recommendations for policy and legislative reforms in the field of tax law enforcement in Indonesia. The research seeks to analyze the regulatory framework governing criminal offenses in

taxation, understand the process of criminal law enforcement in tax matters, assess tax compliance supervision, and identify issues affecting the termination of tax criminal investigations.

In addition, the research aims to assess tax compliance supervision within the context of tax law enforcement. This involves evaluating existing supervisory mechanisms to ensure tax compliance and prevent tax crimes. The analysis will focus on supervisory institutions, monitoring procedures, and cooperation between relevant agencies.

Furthermore, the study is conducted to identify issues that can affect the cessation of tax criminal investigations. This includes identifying barriers or challenges that hinder the termination of such investigations, for instance lack of evidence, procedural issues, or weaknesses in regulations governing the cessation process. By identifying these issues, the research will contribute to the attempts aimed at enhancing the effectiveness and fairness of the cessation of tax criminal investigations.

## METHOD

The research methodology used is the normative juridical method. The juridical approach refers to a legal dogmatic approach that focuses on the analysis of legal norms and regulations that are applicable and relevant to the research object. The normative approach is used to connect legal norms within legislation with principles, doctrines, theories, history, and comparative law in order to draw conclusions in the research.

To obtain legal materials, literature study is implemented as the research method. Primary legal materials include existing binding legislation, such as the 1945 Constitution, the Criminal Code (Wetboek Van Strafrecht), the Law on the Formation of Legislation, the Law on Judicial Power, the Law on Limited Liability Companies, the General Taxation Law, the Value Added Tax Law for Goods and Services, and the Luxury Sales Tax Law. Secondary legal materials are obtained from books and legal literature, scientific journals, and legal opinions accessible through the internet. Additionally, tertiary legal materials, such as dictionaries and related news, are used to gather information about the disclosure of tax crime cases, both through internet sources and official releases from the tax authorities. These materials help provide an overview of the modus operandi, criminal subjects, accused perpetrators, and the criminal sanctions applied ([Rofiq 2021](#)).

## Conception of Tax Crimes

Criminal law in Indonesia comprises substantive criminal law, which defines criminal offenses and penalties, and procedural criminal law, which governs the processes involved in handling criminal cases. Tax crimes are justified by three main factors. Firstly, tax offenses cause harm to state finances, resulting in financial losses that affect governance, development, and social welfare. Secondly, tax crimes ill treat the society through the deprivation of funds needed for public interests such as infrastructure, education, healthcare, and social welfare. Thirdly, non-payment of

taxes violates legal obligations established by the state, as taxes serve as a means to finance public expenditures ([Smith 2022](#)).

The definition of criminal acts in the field of taxation is not explicitly provided in tax law. However, tax crimes are defined as offenses related to taxation that fall under existing criminal law provisions, such as embezzlement, fraud, forgery, and theft. Law Number 25 of 2007 concerning Investment and Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering provide partial definitions of tax crimes. Minister of Finance Regulation Number 177/PMK.03/2022 offers the clearest definition, stating that criminal offenses in the field of taxation are acts subject to criminal sanctions under various tax laws.

In the Indonesian Criminal Code (KUHP), criminal acts are categorized into: crimes (*misdrijven*) and violations (*overtredingen*). Crimes are perceived as unjust and contrary to the legal order, even if not explicitly designated as criminal acts, whereas violations are acts considered unlawful only after being defined as such by specific laws. In general, crimes carry more severe penalties than violations, involving imprisonment rather than fines or non-custodial penalties. Crimes require proof of fault, such as intent or negligence, whereas violations do not necessitate such proof. Attempting to commit a violation and aiding and abetting a violation are not punishable. Moreover, the statute of limitations and methods of punishment differ the terms crimes from violations. ([M. , & A. F. Rahman 2020](#))

In the sector of taxation, criminal acts are further divided into violations and crimes. Violations are unintentional tax-related offenses resulting from negligence or mistakes, such as failing to submit an Annual Tax Return (SPT) or submitting it with incorrect or incomplete information. Violations are punished with imprisonment and fines based on the amount of tax owed or underpaid. Criminal acts in taxation encompass intentional or unintentional actions that violate tax legislation, including submitting inaccurate information, evading tax payment, or failing to fulfill tax obligations within the specified time frame. Compliance with tax law relies on the fulfillment of legal duties and obligations by all stakeholders, including tax officials and taxpayers. ([Raharja 2019](#))

### **Consolidation of Law of The Republic of Indonesia Number 6 of 1983 Concerning General Provisions and Tax Procedures as Amended by Law of The Republic of Indonesia Number 7 of 2021**

Criminal law can be divided into general criminal law and special criminal law. General criminal law applies to all citizens and encompasses the provisions in the Criminal Code and Code of Criminal Procedure. Special criminal law, on the other hand, is designed for specific legal subjects or is regulated in specific laws. Special criminal law includes military criminal law for active military personnel and laws addressing corruption, terrorism, money laundering, and taxation. In taxation, the General Provisions and Procedures of Taxation Law serve as the basis, and provisions related to tax-related offenses can also be found in the Criminal Code and other legislative regulations. Tax law is considered a special criminal law in the realm of taxation and plays a crucial role in addressing tax offenses while adhering to the principles of general criminal law.

In Indonesia, the principles of law enforcement have evolved to include changes in tax sanctions and the principle of tax law as *ultimum remedium*. Tax law is now considered a last resort for resolving tax issues, with the primary purpose of generating state revenue and providing public services. Before resorting to tax collection, alternative measures such as effective tax regulations, incentives, or voluntary agreements are considered. Criminal sanctions in tax enforcement are used as a last resort for serious or organized tax violations, with milder enforcement measures initially employed, such as tax audits, warnings, fines, and administrative efforts. Criminal prosecution or sanctions are only applied when these actions fail or in cases of severe violations that significantly impact state finances. The use of tax law as *ultimum remedium* should be exercised with caution and proportionality based on the level of tax violations committed. The Taxation Law encompasses both administrative and criminal provisions, with the latter establishing legal sanctions for tax violators who engage in activities such as tax evasion, tax avoidance, or the submission of false data or information in tax reporting. (M., & A. F. (2020). Rahman 2020)

### **Criminal Acts in The Field of Taxation in Indonesia**

As mentioned earlier, the definition of criminal offenses in the field of taxation is most explicitly stated in the Minister of Finance Regulation Number 177/PMK.03/2022 concerning the Procedure for Preliminary Examination of Criminal Offenses in the Field of Taxation. Article 1 number (6) of the Minister of Finance Regulation stipulates:

*“(Criminal Offenses in the Field of Taxation are acts that are subject to criminal sanctions as regulated in the General Provisions and Tax Procedures Law, the Land and Building Tax Law, the Stamp Duty Law, the Tax Collection by Compulsory Letter Law, and the Financial Information Access Law for Tax Purposes.)”*

### **Criminal acts in the field of taxation are regulated under the Consolidation of Law of The Republic of Indonesia Number 6 of 1983 Concerning General Provisions and Tax Procedures, as amended by Law of The Republic of Indonesia Number 7 of 2021**

In the General Provisions and Tax Procedures Law, criminal acts can be categorized as follows:

#### **Criminal Acts in The Field of Taxation according to Article 38 of the KUP Law**

Article 38 of the Indonesian Tax Law (KUP Law) deals with criminal offenses in taxation that result from negligence by taxpayers in fulfilling their tax obligations. It is stated that due to their negligence, individuals who fail to submit tax returns, to submit incorrect or incomplete tax returns, or provide incorrect information that leads to losses in state revenue will be subject to penalties. The penalties include a minimum fine of one time the amount of unpaid or underpaid taxes and a maximum fine of two times the amount of unpaid or underpaid taxes, as well as imprisonment from a minimum of three months to a maximum of one year.

The Indonesian Tax Law (KUP Law) regulates criminal acts related to taxpayers' tax obligations. Article 38 of the KUP Law specifically addresses negligence on the part of taxpayers, which refers to unintentional actions, carelessness, or lack of attention to tax responsibilities.

One of the criminal acts specified in Article 38 is the failure to file tax returns. Taxpayers are required to submit notification letters that report their tax calculations, payments, taxable objects, assets, and liabilities. Timely and accurate submission of these notification letters is crucial for fulfilling tax obligations and maintaining a transparent and effective tax system.

Furthermore, submitting tax returns with incorrect or incomplete information, or attaching false information, is also considered a criminal act. The notification letter must be filled out accurately with complete and clear information in Indonesian using Latin letters and Arabic numerals prior to being signed and submitted to the relevant tax authority office, unless exempted. (Putra 2019)

Attachments accompanying the notification letter should contain truthful information, and failure to include required attachments renders the letter invalid. It is important to avoid attaching false information or providing incorrect or incomplete details in the notification letter.

Compliance with tax obligations, including the timely submission of accurate and complete notification letters, is crucial for maintaining tax transparency and effective tax administration under the KUP Law.

### **Criminal Acts in The Field of Taxation according to Article 39 of the KUP Law**

Article 39 of the Indonesian Tax Law (KUP Law) deals with intentional criminal offenses in taxation. While negligence is explicitly defined in Article 38, the concept of intent is not specifically outlined in the KUP Law. Article 39, paragraph (1) lists various deliberate offenses, such as failure to register for Taxpayer Identification Numbers (TINs) or VAT registration, misuse of TINs or VAT registration, failure to file tax returns, submission of incorrect or incomplete tax returns or information, refusal to undergo an audit, presentation of false or forged documents, failure to maintain proper bookkeeping or provide required documents, and failure to remit withheld taxes. These offenses, which lead to state revenue losses, are subject to penalties that include six months to six years imprisonment and a minimum fine from two times the amount of unpaid or underpaid taxes, up to a maximum fine of four times the amount of unpaid or underpaid taxes.

Paragraph (2) states that if a person commits another tax crime within one year after completing a previous imprisonment sentence, the criminal penalties will be extended by one to two times.

Paragraph (3) addresses attempts to commit tax crimes related to misuse of TINs or VAT registration, and filing incorrect or incomplete tax returns or information in the context of applying for tax refunds, carryover of taxes, or tax crediting. The penalties for such attempts include imprisonment ranging from six months to two years, a minimum fine of two times the amount of the applied tax refunds and/or carryover of taxes and/or tax crediting, and a maximum fine of four times the amount of the applied tax refunds and/or carryover or crediting.

In the determination of criminal offenses, the element of intention (*opzet*) is crucial. Intention refers to the conscious will directed towards committing a specific crime. Proving intentional acts requires demonstrating the desire and knowledge (*willens en wetens*) of the perpetrator, meaning they desired the act and were aware of its consequences. The presence of intention is often established based on the circumstances and actions of the perpetrator during the alleged unlawful act. Compliance with tax obligations, such as registration, proper use of the Taxpayer Identification Number (NPWP), and not obstructing taxation, is vital for maintaining tax transparency, effective administration, and compliance under the KUP Law. (Pratama 2022)

### **Criminal Acts in The Field of Taxation according to Article 39A of the KUP Law**

Article 39A of the Taxation Law (UU KUP) regulates criminal offenses in taxation, specifically pertaining to tax invoices, tax collection evidence, tax deduction evidence, and tax deposit

evidence. This article stipulates that individuals who intentionally engage in the following actions will face imprisonment for a minimum of 2 years and a maximum of 6 years, as well as fines ranging from 2 times to 6 times the amount of taxes indicated in the relevant documents: Issuing and/or using tax invoices, withholding receipts, or tax payment slips that do not correspond to actual transactions and Issuing tax invoices prior to being registered as a Taxable Person for VAT Purposes ([Oktaviani 2022](#)).

Such criminal offenses aim to combat fraudulent practices in relation to tax documentation, which can result in financial harm to both taxpayers and the state's tax revenue. Tax invoices are essential administrative records issued by registered taxable entrepreneurs to document tax collection for taxable goods or services. Offenses related to tax invoices, such as issuing or using invoices without actual transactions, can lead to fraudulent claims and substantial financial losses for the state. This not only impacts government revenue but also affects other taxpayers who rely on these invoices. Withholding tax mechanisms play a crucial role in income tax collection by deducting or collecting taxes on various types of income. The misuse of tax invoices, tax deduction evidence, or tax collection evidence that lacks a basis in actual transactions is considered a tax offense, carrying legal consequences that include criminal sanctions. It is important to ensure that only officially recognized taxable entrepreneurs issue tax invoices to prevent illegal practices and ensure compliance with tax regulations, particularly the Value Added Tax Law ([Mustikasari 2022](#)).

### **Criminal Acts in The Field of Taxation according to Article 41 of the KUP Law**

Under Article 41 of the Taxation Law (UU KUP), criminal offenses related to taxation involve the enforcement of the obligation to maintain the confidentiality of taxpayer data known or possessed by tax officials, as stated in Article 34 of the same law. Breaching this obligation can result in legal consequences. Negligence in maintaining confidentiality can lead to a maximum penalty of one year's imprisonment and a fine of up to IDR 25,000,000. Deliberate non-compliance or causing officials to breach their obligations can result in a maximum penalty of two years' imprisonment and a fine of up to IDR 50,000,000. Complaints from affected taxpayers are required to initiate investigation or prosecution in cases of breaching taxpayer confidentiality. Exceptions to the obligation may arise in specific circumstances, such as court proceedings or with written authorization from the Minister of Finance. Ultimately, it is the responsibility of tax officials to safeguard taxpayer information and any violation, whether intentional or due to negligence, can lead to appropriate penalties.

### **Criminal Acts in The Field of Taxation according to Article 41A of the KUP Law**

Criminal offenses under Article 41A of the Taxation Law pertain to the mishandling of data relevant to taxation, specifically information and evidence necessary for the implementation of tax laws and regulations. Such offenses can be committed not only by taxpayers or tax officials but also by individuals who are connected to the taxpayer and engage in activities that can create rights and obligations in the context of taxation. According to Article 41A, individuals who are required to provide requested information or evidence, as stated in Article 35, but deliberately fail to do so or provide false information or evidence, can be subject to imprisonment for a maximum of one year and a maximum fine of IDR 25,000,000.00 (twenty-five million rupiah).

The provision in Article 35 of the Taxation Law sets out the requirements for parties such as banks, public accountants, notaries, tax consultants, administrative offices, and other third parties to provide information or evidence when requested by the Director General of Taxes for tax audits, tax collection, or investigations into tax-related crimes. If these parties are bound by confidentiality obligations, those obligations are nullified specifically for the purpose of tax audits, tax collection, or tax crime investigations, except for banks which require a written request from the Minister of Finance to nullify the confidentiality obligation.

Article 41A of the Taxation Law defines two specific criminal offenses regarding testimony or evidence. The first offense involves intentionally refusing to provide testimony or evidence to the Director General of Taxes, while the second offense pertains to intentionally providing false testimony or evidence. Parties such as banks, public accountants, notaries, tax consultants, administrative offices, and other third parties who have a legal relationship with the taxpayer in the context of tax audits, tax collection, or investigations of tax-related crimes are obligated to provide truthful testimony or evidence. Failure to fulfill this obligation or providing false information can result in criminal charges in the field of taxation..

### **Criminal Acts in The Field of Taxation according to Article 41B of the KUP Law**

The criminal offenses regulated under Article 41B of the Taxation Law are offenses related to the process of investigating tax-related crimes. Article 41B of the Taxation Law specifies that:

*“Any persons that deliberately obstruct or hinder a tax crime investigation shall be sentenced to imprisonment for a maximum of 3 (three) years and a maximum fine of IDR75,000,000.00 (seventy-five million rupiah).”*

The investigation process in tax law enforcement is of utmost importance and should not be impeded. Article 44 of the Taxation Law emphasizes that individuals who obstruct or hinder the investigation of tax-related crimes, such as by obstructing searches or concealing evidence, will face criminal consequences. Obstruction refers to intentionally preventing the investigation from uncovering the methods used in tax crimes, while hindrance refers to intentionally impeding the investigation's ability to uncover such methods. These actions, either physical or non-physical, lead to the failure of the investigation into tax-related crimes.

### **Criminal Acts in The Field of Taxation according to Article 41C of the KUP Law**

The Taxation Law, specifically Article 41A and 41C, addresses criminal offenses related to data and information in the context of taxation. Article 41A focuses on intentional refusal or provision of false testimony or evidence by individuals connected to the taxpayer. Parties like banks, accountants, notaries, and tax consultants are obligated to provide truthful information. Failure to do so can result in imprisonment and fines. On the other hand, Article 41C addresses the deliberate failure to fulfill obligations to provide tax-related data and information. It covers various scenarios, including non-compliance, causing unfulfillment by officials or other parties, and misuse of tax data resulting in state revenue losses. The penalties include imprisonment and fines. These provisions emphasize the importance of fulfilling obligations and safeguarding tax-related information in order to maintain the integrity of the tax system and protect state interests

### **Criminal Acts in The Field of Taxation according to Article 43 of the KUP Law**

In the field of taxation, not only taxpayers and tax officials can commit tax-related crimes, but other parties such as employees, representatives, legal counsel, tax consultants, and other professionals are prone to get involved in various illegal forms, highlighting the importance of understanding their roles and positions to prevent tax offenses and ensure compliance with tax laws.

The involvement of these other parties does not place them in the position of the principal offender (*dader*) of the crime. Their position is limited to participation in a tax-related crime, such as ordering (*doenplegen*), assisting (*medeplegen*), inciting (*uitlokking*), and abetting (*medeplichtigheid*). Thus, the involvement of these other parties in a tax-related crime always falls into one of these forms of participation.

Article 43 of the Taxation Law explicitly states that individuals who are not taxpayers or tax officials can still be classified as committing tax-related crimes. The provisions regarding the actions of these other parties are explicitly regulated in Article 43, which states that the same provisions applicable to taxpayers and tax officials also apply to representatives, proxies, employees, or any other parties who order, participate in, recommend, or assist in tax crimes. This means that these parties can be held accountable for their involvement in tax offenses. The law recognizes various forms of participation in these offenses, aiming to prevent financial losses to the state. The Directorate General of Taxes is responsible for overseeing and investigating taxpayers and related parties to identify and take appropriate action against those involved in tax-related crimes.

#### **1) Ordering to commit (*doenplegen*).**

"Menyuruh melakukan" (*doenplegen*) is a form of participation mentioned in Article 43 paragraph (1) of the Taxation Law (UU KUP). In this context, Lamintang states that within a *doenplegen*, there is a clear distinction between someone who orders another person to commit a criminal act and another person who carries out the instructed criminal act. *Doenplegen* can be literally translated as "maker of the perpetrator" because every individual in Indonesia uses the term "penyuruh" (the one who orders).

If someone else orders the perpetrator to commit an act that would typically be a criminal offense, but for certain reasons the perpetrator cannot be held criminally liable, the perpetrator becomes a mere instrument controlled by the person who gives the order. Such a perpetrator is referred to as "*martus manistra*" (controlled hand) in legal terminology, while the one giving the order is referred to as "*manus domina*" (dominant hand).

Lamintang, with a reference to Simons' viewpoint, addressed several conditions that must be met by a person who is ordered to commit an act, including being deemed "*ontoerekeningsvatbaar*" (not accountable) under Article 44 of the Criminal Code (KUHP). Other conditions include having a mistaken belief or misunderstanding about an element of the offense, lacking culpability or intent required by the law, lacking the required intent despite being indicated in the offense formulation, being under irresistible coercion, fulfilling an official order with good intentions even if given by an unauthorized superior, or lacking a specific attribute or quality necessary for the perpetrator.

These conditions outline situations where the person executing the offense may have mitigating circumstances or lack the necessary mental state, intention, or capacity.

The explanation of Article 43 paragraph (1) of the Taxation Law (UU KUP) clarifies that those who are subject to punishment for committing tax-related offenses are not limited to taxpayers alone but also include tax agents, legal representatives of taxpayers, employees of taxpayers, public accountants, tax consultants, or other parties in their capacity as the ones who give orders to carry out criminal acts in the field of taxation.

### 2) Assisting (*Medeplegen*)

"Turut melakukan" (*Medeplegen*) is a form of complicity. This is emphasized by Lamintang, as within this form of complicity, there is always a main perpetrator and one or more accomplices who assist in the commission of the offense committed by the main perpetrator. Therefore, this form of complicity is often referred to as "*mededaderschap*" (co-perpetratorship). Thus, "*medeplegen*" is not only a form of complicity but also a form of perpetration.

"*Medeplegen*" (assisting) as a form of complicity does not require each person involved to fulfill all the elements of the offense as in the concept of "*doenplegen*" (ordering, perpetrator maker). All the elements of the offense can be divided among several individuals. However, it should also be possible for one participating offender to perform an act that constitutes the commission of the offense, while another participating offender performs an act that does not fall within the description of the offense but is crucial for the execution of the act committed by the first offender. For example, the second participating offender may only act as a lookout while their accomplice carries out the theft. ([Mustikasari 2022](#))

Tax law also recognizes "*turut melakukan*" (*medeplegen*) in relation to an offense. This means that not only the taxpayer is considered the perpetrator of a tax offense, but other individuals are also involved to ensure the commission of the offense. Those who can be considered as "*pihak lain*" (other parties) in relation to "*medeplegen*" include tax representatives, authorized agents of the taxpayer, employees of the taxpayer, public accountants, tax consultants, notaries, doctors, or other professions related to tax law. ([Mitchell 2020](#))

Each person who jointly commits a tax offense is fully responsible for all consequences arising within the scope of their collaboration, and each individual is accountable for their actions. This reflects the consequences that arise from participating in an act that leads to a tax offense.

### 3) Incitement (*Uitlokking*)

*Uitlokking*, or incitement, refers to intentionally influencing another party who can be held accountable to commit an offense using methods prescribed by the law. Once incited, that person deliberately commits the offense in question.

Incitement or instigation to commit an act is one of the forms of complicity. In the context of tax law, it relates to offenses committed by taxpayers due to the encouragement to engage in such actions. This encouragement can be the taxpayer, authorized agents of the taxpayer, employees of the taxpayer, public accountants, tax consultants, notaries, or other professions related to taxation. ([Mawardi 2020](#))

The provision governing individuals who incite or encourage the commission of an act is regulated in Article 43 of the Taxation Law (UU KUP). The explanation of this article expands the understanding of individuals who incite or encourage others to commit an act, not only limited to representatives of taxpayers, authorized agents, taxpayer employees, and other parties, but also includes public accountants and tax consultants. The inclusion of public accountants and tax consultants as parties who incite or encourage others to commit an act is a preventive measure aimed at addressing tax offenses. It is undeniable that public accountants and/or tax consultants play a significant role for taxpayers, including activities that involve instigation or encouragement towards acts that may lead to tax offenses. ([Liu 2021](#))

#### 4) Abetting (*medeplichtigheid*)

Assisting in the commission of an act (*medeplichtigheid*) is also a form of complicity in relation to tax offenses. The nature of assistance in tax law can be active or passive. This differs from Article 56 of the Criminal Code (KUHP), which categorizes two types of assistance:

- a) Those who intentionally provide assistance at the time the crime is committed (actual assistance).
- b) Those who intentionally provide means or information to facilitate the commission of the act.

In tax offenses, individuals can provide active or passive assistance, such as an employee suggesting illegal tax bookkeeping or a tax consultant failing to provide proper advice. According to Article 41(1) and (2) of the Taxation Law, these individuals are considered accomplices rather than perpetrators. Although the taxpayer is the main perpetrator, both the taxpayer and accomplices face the same criminal sanctions under Article 39, Article 39A, Article 41A, and Article 41B. Ideally, accomplices should receive more severe sanctions as they contribute to the offense, but the lack of specific sanctions for accomplices leads to the same penalties for both taxpayers and accomplices. The involvement of accomplices in tax offenses may not be readily apparent when imposing criminal sanctions related to offenses committed by taxpayers.

#### Criminal Acts in the Land and Building Tax Law

The Land and Building Tax Law, also known as Law Number 12 of 1985, serves as the legal framework for the taxation of land and buildings in specific jurisdictions. Its primary objective is to contribute to national cooperation in state financing and development while ensuring fairness, simplicity, and legal certainty. The law encompasses provisions for criminal offenses related to non-compliance by taxpayers.

One offense covered under the Land and Building Tax Law is the failure to submit a Tax Object Notification to the Directorate General of Taxes. Taxpayers are required to provide information about their land or buildings through a notification form, and intentionally failing to submit or doing so negligently can lead to criminal charges. Additionally, submitting a notification with incorrect or incomplete content, including false information, is considered a violation under the law. The law also addresses the offense of deliberately refusing to be audited by tax officials, which hampers their ability to verify tax calculations and ensure compliance with regulations.

The law also outlines penalties for non-payment or late payment of taxes. Taxpayers must fulfill their obligations within specified timeframes, and failure to do so may result in fines or interest charges. In cases of prolonged non-payment, tax authorities have the authority to seize and auction the taxpayer's property to recover the unpaid taxes. The Land and Building Tax Law promotes transparency and accountability in the taxation system, providing guidelines for assessments, valuations, appeals, and dispute resolutions. Tax authorities have the power to conduct inspections, investigations, and audits to verify compliance and collect taxes. It is important for taxpayers to familiarize themselves with the specific regulations and requirements applicable in their region.

### **Criminal Acts in the Stamp Duty Law**

In the Republic of Indonesia, citizen participation in national development is encouraged by fulfilling the payment obligation for Stamp Duty on specific documents. Stamp Duty is a tax managed by the central government through the Directorate General of Taxation and imposed on various written documents that contain information, facts, or statements affecting individuals or interested parties. The types of documents subject to Stamp Duty include agreements, notarial deeds, land deeds, letters involving monetary amounts exceeding IDR 1,000,000, and financial instruments such as bills of exchange and checks with a nominal value surpassing IDR 1,000,000.

The Stamp Duty Law in Indonesia specifies criminal provisions related to stamp duty offenses, such as forging or counterfeiting adhesive stamps or signatures, possessing and circulating forged stamps, intentionally using or selling stamps with distinguishing marks removed, and storing materials used for forging stamp-related items. The criminal penalties for these offenses are determined by the Indonesian Penal Code (KUHP) and can result in imprisonment. Counterfeiting or forging stamps and falsifying necessary signatures can lead to a maximum imprisonment of seven years, while unauthorized use of stamps without permission from the Minister of Finance can also result in a maximum imprisonment of seven years. The imposition of criminal sanctions is aligned with the regulations concerning stamp duties and aims to ensure compliance with Stamp Duty obligations in the country.

### **Criminal Acts in the Tax Collection Law with Forced Collection Letters**

The General Provisions and Tax Procedures Law includes provisions that classify certain actions as criminal acts with the aim of enhancing tax revenue, which serves as the primary source of national income for independent national development. Ensuring taxpayer compliance and active participation in tax payment is crucial. Tax arrears can occur, and to address this, the law emphasizes consistent and continuous tax collection as a means of improving compliance. The Tax Collection with Forced Collection Letters Law, enacted in 2000, governs tax collection and includes criminal provisions. Article 41A of this law specifies criminal penalties for various tax-related offenses. These offenses include violations by taxpayers, failure to fulfill obligations by specified parties, and intentional obstruction of tax enforcement actions. The law also prohibits taxpayers from engaging in actions such as transferring, concealing, damaging, or encumbering seized assets during the seizure process. If seized assets cannot be sold through auctions, they can be used to pay for tax collection costs and debts through various means. Failure to comply with

these provisions may result in imprisonment and fines. It is crucial for all parties involved to adhere to these provisions to avoid criminal penalties.

### **Criminal Acts in the Financial Information Access for Tax Purposes Law**

The Financial Information Access for Tax Purposes Law includes criminal provisions outlined in Article 7. These provisions target financial institutions, other entities, and their management or employees. Failure to comply with reporting requirements, properly implement procedures for identifying financial accounts, or provide requested information, evidence, or testimony can lead to criminal penalties.

Under Article 7(1), individuals who commit the aforementioned offenses may face imprisonment for up to one year or a fine of up to Rp1,000,000,000.00. Similarly, Article 7(2) imposes fines of up to Rp1,000,000,000.00 on financial institutions and other entities for non-compliance with reporting obligations or failure to implement proper procedures.

Additionally, Article 7(3) specifies that anyone who provides false statements, conceals, or reduces information in the reports required under Article 2(2) may be subject to imprisonment for up to one year or a fine of up to Rp1,000,000,000.00.

These criminal provisions are crucial for promoting taxpayer compliance and ensuring financial service providers' adherence to tax laws. By imposing penalties, including imprisonment and fines, the law aims to control and enforce tax regulations effectively. It is worth noting that Indonesia has been classified as a country at risk of failing to meet its commitments under the Automatic Exchange of Financial Information (AEOI). The Global Forum has identified the absence of primary legislative regulations at the act level to implement AEOI in Indonesia. Failure to the establishment of these regulations by the deadline of June 30, 2017, would result in Indonesia being publicly recognized as a country not fulfilling its commitment to implement AEOI.

### **Perpetrators of tax crimes in Indonesia**

Perpetrators of tax crimes can include various parties involved in the implementation of tax laws and regulations. Tax officials, who encompass tax officers and experts appointed by the Director General of Taxation, play a crucial role in enforcing tax laws and regulations. They include the Director General of Taxation, officials appointed to enforce tax laws, and experts appointed to assist in tax implementation. ([Kusnandar 2020](#))

Taxpayers, as defined in Article 1 number 2 of the General Taxation Law (KUP), refer to individuals or entities with rights and obligations according to tax laws and regulations. Taxpayers can be both individuals and entities, such as unincorporated entities and those with legal status, including companies, partnerships, cooperatives, associations, and other forms of entities.

Apart from tax officials and taxpayers, other parties can also participate in tax crimes. These parties, while not considered perpetrators, can be involved in tax offenses through actions such as instigation, aiding and abetting, abetting, and assistance. Examples of such parties include employees of taxpayers, representatives, legal counsel, tax consultants, public accountants, notaries, and land deed officials. Their involvement in tax crimes is limited to participation rather than being the primary offenders. ([Lee 2019](#))

## **The law enforcement process for handling criminal offenses in the field of taxation**

### **Preliminary Evidence Examination**

The preliminary evidence examination process is the initial step in handling tax-related criminal offenses in Indonesia, aimed at gathering initial evidence or indications of potential tax-related crimes that could lead to state revenue losses. This process, conducted by the Directorate General of Taxes or assigned internal audit units, follows specific procedures outlined by the Minister of Finance. The examiner of preliminary evidence has both obligations and authorities, including delivering notices, maintaining confidentiality, securing evidence, accessing relevant places and electronic data, requesting statements and evidence, and using necessary force if required. If sufficient evidence is found, a full investigation is conducted by authorized agencies. This simplified procedure ensures efficiency, effectiveness, and respects the rights and privacy of individuals or entities under examination, contributing to the protection of state revenue. ([Kuraniawan 2020](#))

### **Investigation of Tax Criminal Offenses**

The investigation of tax criminal offenses is a crucial process conducted by Civil Servant Investigators (PPNS) of the Directorate General of Taxes in Indonesia. It involves searching for and collecting evidence to clarify the tax crimes that have occurred and identify the suspects. The investigation focuses specifically on acts that violate tax laws and is conducted within the context of tax legislation. PPNS has the authority to receive and examine information, request statements and evidence, examine documents, conduct searches, and seek assistance from other law enforcement agencies when necessary. The investigation results are reported to the public prosecutor through the Indonesian National Police investigators, ensuring compliance with the procedural requirements. ([Bhatti 2019](#))

The use of criminal law in the taxation field is considered a last resort and is only employed for significant tax law violations that have the potential to cause substantial losses to state revenue ([Kim 2020](#)). It is not automatically applied to all tax law violations but requires careful examination and analysis. The policy aims to balance the need for effective law enforcement with the preventive effects of criminal law in the tax domain. However, the bureaucratic process of notifying the public prosecutor through the police investigators can cause delays in the investigation. It is suggested that direct notification by PPNS to the public prosecutor would streamline the process and facilitate prompt action in investigating tax criminal offenses.

### **Prosecution of Tax Criminal Cases**

Once the investigation of tax criminal offenses is completed, the Tax Investigation Officer (PPNS DJP) transfers the case files to the public prosecutor through the Indonesian National Police investigator, marking a shift in jurisdiction. While the public prosecutor assumes responsibility for prosecuting the case in front of the District Court, the PPNS DJP can still provide assistance until the prosecution stage. It is essential for the public prosecutor to possess a thorough understanding of tax laws and exercise their authority effectively to ensure a successful prosecution. Compliance with legal provisions and accurate preparation of the indictment are crucial for a fair and just prosecution process based on the applicable laws. According to Article 141 of the Indonesian Code of Criminal Procedure (KUHAP), the public prosecutor has the authority to consolidate

multiple tax criminal cases into a single indictment when they involve the same taxpayer or non-taxpayer committing multiple offenses or when multiple offenses are related to each other. The public prosecutor must ensure that the indictment meets specific requirements regarding the identity of the offender and a precise description of the offenses committed. Copies of the referral and indictment are provided to the perpetrator, their representative or legal advisor, and the Tax Investigation Officer (PPNS DJP) simultaneously to uphold human rights and notification time limits. (Nahak 2014)

### **Termination of Tax Criminal Investigation**

The termination of a criminal tax investigation in Indonesia is not always followed by prosecution by the public prosecutor, as there are juridical reasons specified in tax law that allow the investigator, the Tax Office Investigator (PPNS DJP), to discontinue the investigation against the offender. This is done to avoid violating human rights and ensure justice, usefulness, and legal certainty within the framework of legal protection. The termination of investigation is not initiated by the investigator but is based on the order from tax law, and failure to comply with the specified juridical reasons would constitute an unlawful act by the investigator. However, if there are no justifiable juridical reasons, the investigator is not allowed to terminate the investigation, as investigation is mandatory to conclusively uncover tax-related crimes. It is important to ensure that the termination of investigation is based on valid justifications, and the PPNS DJP must act in accordance with the law and not engage in arbitrary actions. (Arief 1994)

The termination of investigation carried out by the PPNS DJP must be based on the predetermined reasons stated in Article 44A of the Tax Law, which states:

"The investigator referred to in Article 44 paragraph (1) shall terminate the investigation referred to in Article 44 paragraph (2) letter j if there is insufficient evidence, or if the event does not constitute a tax crime, or if the investigation is terminated due to the event being time-barred, or if the suspect has passed away."

When a criminal investigation in the field of taxation is terminated, a tax assessment letter may still be issued, except in cases where the event has expired. The termination can occur due to insufficient evidence, where the investigation lacks the required evidentiary elements to establish a tax offense. Additionally, if the event does not qualify as a tax crime based on the loss to state revenue, the investigation must be terminated to prevent abuse of authority (Green 2023).

Furthermore, if the event has expired, regardless of the actual loss to state revenue, investigating it would violate tax law. Lastly, if a suspect dies during the investigation, the investigation must be terminated as the actions of the deceased cannot be inherited. The termination of investigations aims to ensure legal certainty and prevent violations of tax law by the tax authority. (Johnson 2021)

### **Termination of Investigation for the Benefit of State Revenue**

Criminal provisions in the General Taxation Law (UU KUP) are considered as a last resort and are based on the principle of *ultimum remedium*. These provisions aim to address tax offenses that harm state revenue, disrupt the national economy's stability, undermine its foundations, and hinder financing for national development and people's welfare. The law prioritizes the recovery of state losses and emphasizes imprisonment as a criminal penalty. However, there are limitations

to the capability of criminal law in addressing crimes, as the causes of crime are complex and extend beyond criminal law's scope (Hall 2022). Criminal sanctions are seen as symptomatic treatment rather than a solution to eliminate the causes of crime. The functioning of criminal law requires diverse supporting means and entails higher costs. In the field of taxation, criminal sanctions are intended to ensure compliance and optimize state revenue rather than solely criminalizing taxpayers. The Minister of Finance can request the Attorney General to halt tax crime investigations upon application from taxpayers who have settled their outstanding tax obligations and administrative sanctions. The focus of tax law is on the utility for state revenue rather than the criminalizing of the taxpayers. (Haryanto 2021)

### RESULTS AND DISCUSSIONS

In order to achieve the optimal state revenue, the Directorate General of Taxes (DGT) implements law enforcement strategies focused on revenue-supporting activities. Here are some strategies carried out by the DGT in 2021:

- 1) Collaborative law enforcement activities: The DGT collaborates with various functions such as supervision, examination, intelligence, and other related units. In this cooperation, there is an exchange of information, coordination of actions, and effective resource utilization to identify potential tax violations.
- 2) Synergy with law enforcement agencies: The DGT establishes synergy with law enforcement agencies such as the police and the prosecutor's office through coordination and joint investigations. The aim is to enhance the effectiveness of handling tax-related crimes by leveraging the expertise and authority of each party.
- 3) Harmonization of regulations with law enforcement policies: The DGT harmonizes tax regulations with law enforcement policies. If there are weaknesses or legal loopholes that can be exploited by offenders, the DGT strives to improve and refine tax regulations to strengthen law enforcement efforts.
- 4) Law enforcement that provides legal certainty: The DGT conducts law enforcement based on the principle of providing legal certainty to taxpayers. This involves the use of clear procedures, respect for taxpayers' rights, and protection of the legitimate interests of taxpayers.

The implementation of comprehensive legal regulations in the field of taxation in Indonesia aims to achieve optimal state revenue through effective and fair enforcement while protecting the rights and interests of taxpayers. These regulations provide clarity, consistency, and transparency, ensuring that taxpayers are aware of their rights and obligations. The Directorate General of Taxes (DGT) plays a crucial role in enforcing tax laws, conducting audits, investigations, and imposing penalties to ensure compliance and deter tax evasion. However, challenges such as limited resources and evolving tax evasion schemes persist, requiring continuous updates and adaptations. It is important to prioritize fairness, protect taxpayer rights, and engage in international cooperation to combat tax evasion and promote transparency. The positive performance of the DGT in 2021, including taxpayer corrections, revenue recovery, and collaboration in law

enforcement, reflects the progress made in enforcing tax regulations and combating tax crimes. (Evans 2019)

The performance of the Preliminary Evidence Examination by the Directorate General of Taxes during 2021 can be summarized as follows:

» Kinerja Pemeriksaan Bukti Permulaan, 2021	
Uraian	Jumlah
A Tunggakan awal (surat)	817
B Penerbitan Surat Perintah Pemeriksaan Bukti Permulaan/SPPBP (surat)	434
C Penyelesaian:	
Usul penyidikan (laporan)	145
Pasal 8 ayat (3) Undang-Undang KUP (laporan)	448
Sumir (laporan)	65
<b>Jumlah penyelesaian</b>	<b>658</b>
D Pembatalan SPPBP (surat)	25
E Tunggakan akhir (surat) (A+B-C-D)	568
<b>Penerimaan <i>extra effort</i> dari pemeriksaan bukti permulaan dan penyidikan</b>	<b>Rp1,618 triliun</b>

Source: Directorate of Law Enforcement, Directorate General of Taxes (DGT)

In conducting tax crime investigations, the Directorate General of Taxes (DGT) in Indonesia employs joint investigations with the Directorate General of Customs and Excise and other relevant institutions. These collaborative efforts are required to uncover tax crimes, prosecute offenders, and maximize state revenue. In 2021, the DGT implemented various strategies, including integrated investigations with money laundering offenses, asset tracing, establishment of a task force, strengthening the role of the judiciary and law enforcement agencies, synergy with anti-corruption efforts, data synchronization, and publication of investigative activities. Through such measures, the DGT strives to enhance law enforcement effectiveness, recover lost revenue, and prevent future tax crimes while promoting transparency and public trust. (Davis 2020)

The joint investigations conducted by the DGT have yielded significant results, including the completion of preliminary evidence examinations of taxpayers through multidoor investigations and the utilization of data from Customs Free Trade Zone Notices. These collaborative efforts facilitate the sharing of resources, knowledge, and experiences among institutions, strengthening law enforcement and improving tax compliance. The DGT has also focused on tracing, blocking, and seizing assets related to tax crimes, aiming to recover losses to state revenue and deter potential offenders. Furthermore, the establishment of a task force, synergy with anti-corruption efforts, and the synchronization of investigation information system data have enhanced coordination, effectiveness, and transparency in addressing tax crimes. By implementing these strategies, the

DGT aims to prosecute tax offenders, prevent future tax crimes, and safeguard state revenue for the benefit of the Indonesian society as a whole. (Chen 2021)

Finally, effective criminal law enforcement in the field of taxation is crucial for maximizing state revenue and promoting tax compliance in Indonesia. The application of criminal provisions after administrative law enforcement ensures that tax offenders are held accountable for their actions. The research on the juridical analysis of criminal law enforcement in taxation provides valuable insights for policy development, increasing public awareness, and improving the taxation system. The use of joint investigations, integration with money laundering offenses, asset tracing, and collaboration among relevant institutions has proven to be effective in uncovering tax crimes and prosecuting perpetrators. The efforts of the Directorate General of Taxes (DGT) to strengthen the role of the judiciary enhance coordination between law enforcement agencies, and promote transparency contribute to a more robust and comprehensive approach to combat tax offenses. By adopting these strategies, the DGT aims to enhance law enforcement, recover losses to state revenue, and foster a culture of tax compliance in Indonesia

By implementing these strategies, DGT could enhance the effectiveness of law enforcement in the field of taxation, prosecute tax offenders, recover losses to state revenue, and prevent future tax crimes.

### CONCLUSIONS

Criminal offenses in the field of taxation are regulated by several tax laws and regulations, such as Law No. 6 of 1983 on General Provisions and Tax Procedures, Law No. 12 of 1985 on Land and Building Tax, Law No. 13 of 1985 on Stamp Duty, and Law No. 19 of 2000 on Tax Collection by Force. Perpetrators of tax crimes include taxpayers, tax officials, and other parties involved in tax rights and obligations, while the victims of tax crimes are the state and taxpayers. The application of criminal law in the field of taxation is done after administrative law enforcement has been completed, as criminal provisions in tax laws are considered as *ultimum remedium*.

The enforcement of criminal law in taxation in Indonesia plays a crucial role in maximizing state revenue. Tax crimes are regulated by various tax laws, and criminal provisions are considered as a last resort after administrative law enforcement. The application of criminal law involves preliminary evidence examination, investigation, and prosecution, with the aim of holding perpetrators accountable and deterring tax evasion. The research on the juridical analysis of criminal law enforcement in taxation has important implications, among others are the development of more effective policies, increased awareness and understanding among taxpayers, and improvement of the taxation system. Nevertheless, the research has limitations such as data availability, time constraints, legal complexity, and generalizability. By considering these implications and limitations, the research can contribute to enhancing the effectiveness of tax law enforcement in Indonesia and optimizing state revenue collection.

Furthermore, the research helps raise public awareness and understanding of the consequences of tax violations (Chandra 2019). By disseminating the findings and promoting a greater understanding of tax law enforcement, taxpayers can make more informed decisions and comply

with their tax obligations. This can lead to increased voluntary compliance and a reduction in tax evasion, ultimately contributing to higher state revenue. Moreover, the identification of weaknesses and challenges in the implementation of tax law enforcement provides a basis for system improvements. Policymakers can use the research findings to address gaps in regulations, streamline procedures, and invest in necessary infrastructure and resources. This can strengthen the overall tax administration system and enhance its capacity to effectively enforce tax laws. However, it is important to acknowledge the limitations of the research. The availability of comprehensive and accurate data, as well as the complexity of the taxation system, can pose challenges to conducting a comprehensive analysis. The generalizability of the research findings may be limited to specific contexts, therefore further studies are needed to validate and generalize the results. ([Brown 2022](#))

In conclusion, the research on the juridical analysis of criminal law enforcement in the field of taxation provides valuable insights and recommendations for enhancing tax compliance, optimizing state revenue, and improving the overall tax administration system. By addressing the implications and limitations of the research, policymakers and stakeholders can take informed actions to strengthen tax law enforcement and promote a fair and efficient taxation system in Indonesia.

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## **Juridical Analysis of Tax Criminal Law Enforcement: An Overview of Legal Regulations and Its Implementation in Indonesia**

Silalahi

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Peraturan Menteri Keuangan Republik Indonesia Nomor 177/ PMK.03/ 2022 tentang Tata Cara Pemeriksaan Bukti Permulaan di Bidang Perpajakan.

Peraturan Menteri Keuangan Republik Indonesia Nomor 55/ PMK.03/ 2016 Tentang Tata Cara Permintaan Penghentian Penyidikan Tindak Pidana di Bidang Perpajakan Untuk Kepentingan Penerimaan Negara.

Peraturan Menteri Keuangan Nomor 256/ PMK.03/ 2014 tentang Tata Cara Pemeriksaan dan Penelitian Pajak Bumi dan Bangunan.