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Law Enforcement Against Document Forgery in the Field of Taxation

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Abstract

The tax collection system that applies in Indonesia is a self-assessment system, where taxpayers are given the trust to calculate and pay their taxes owed. In the implementation of the self-assessment system, conflicts arise due to differences of opinion between taxpayers and tax authorities. These differences are often utilized by taxpayers to take advantage of legal loopholes by committing tax crimes, one of which is by falsifying tax documents such as falsification of tax invoices, falsification of bookkeeping or recording of financial report, forgery of stamps, submitting or reporting tax return whose contents are incorrect or incomplete. In order to deal with tax crimes and uphold the principle of the self-assessment system in the Indonesia tax system, as well as to increase tax compliance of taxpayers, tax law enforcement is carried out through tax audits, tax investigations, and tax collection.

Keywords: Tax Law Enforcement, Tax Crime, Falsifying Tax Document.

Introduction

In every country, including Indonesia, tax is a very important and strategic government instrument. Tax money can move the wheels of government, carry out development and regulate the economy of society and the country. The existence of this tax is intended to encourage and create general welfare for the entire community.[1] Tax itself is a transfer of wealth from the private sector to the public sector based on law and can be enforced with no compensation (*quid pro quo*) which can be directly demonstrated, is used to finance general expenditure and is used as a means of encouraging, inhibiting or preventing the achievement of goals that are outside the realm of state finances.[2] Nowadays, taxes are given in the form of money, but in the past the people's wealth that had to be given to the state could be in the form of energy, skills, expertise, property, agricultural products and other goods.[3]

The implementation of taxes is basically the implementation of the goals and ideals of the Indonesian State as outlined in the 4th (fourth) paragraph of the preamble to the 1945 Constitution of the Republic of Indonesia. Welfare for all people without exception is the main basis for every policy decision, including legislative policies, to continue to strive to improve the standard of living of the people, which is basically the constitutional right of every Indonesian citizen.[4] The relationship between taxes and improving people's standard of living, namely taxes have the function of supporting the achievement of a just and prosperous society equally for all Indonesian people. This function is a function budgets or financial which provides as much money as possible into the state treasury and functions regulatory or regulate, that taxes are a tool to regulate society both in the economic and political fields.[5]

In order to increase revenue from the tax sector, the government is carrying out reforms in the

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taxation sector (tax reform). The aim of carrying out reforms in the field of taxation (tax reform) is to realize simplicity in the taxation system, eliminate double taxation, equalize imposition and imposition, provide legal certainty, close opportunities for tax evasion, abuse of authority, to encourage economic and business activities.[6] One form of tax reform was carried out by replacing the colonial tax system which was seen as incompatible with Indonesian culture. Later in the era tax reform, tax policy is based on alternatives to certain elements to achieve targets. One of these alternatives is realized in calculating taxes using a system self-assessment or official assessment. Official assessment system, namely a tax collection system that gives authority to the government (treasury) to determine the amount of tax payable. Meanwhile, self-assessment system is a tax collection system that gives complete authority, trust and responsibility to taxpayers to calculate, pay and report the amount of tax that must be paid themselves. Apart from the two tax calculation systems above, in the reform era a system also applies with holding system, namely a tax collection system that gives authority to a third party to determine the amount of tax owed by the Taxpayer.[7]

In the reform era, the tax collection system that applies in Indonesia is self-assessment system, where Taxpayers are given complete trust and responsibility to calculate, pay and report the amount of tax that must be paid themselves. Thus, voluntary compliance from taxpayers is the goal of this system. The consequence of implementing this system is that tax collection places the responsibility for collection entirely on the Taxpayer.[8] Enforcement self-assessment system provide flexibility to Taxpayers in carrying out their tax obligations. However, implementation is not uncommon self-assessment system causing conflict in its implementation due to differences of opinion between taxpayers and the tax authorities. This difference occurs due to differences in perceptions of the interpretation of statutory regulations related to the calculation and clear application of statutory regulations.[9] Taxpayers often use these conditions to take advantage of legal loopholes by committing criminal acts in the field of taxation (tax crime) in the form of tax avoidance (tax avoidance), tax evasion (tax evasion) irregularities, extortion and falsification of documents (falsifying document).[10]

The main objective of criminal acts in the field of taxation (tax crime) This itself is to obtain maximum illegal profits or enrich oneself, which results in distortion of state revenues or wealth. To avoid tracking assets obtained from criminal acts in the field of taxation (tax crime) the, Usually the perpetrator carries out acts of diverting, hiding and disguising assets resulting from tax crimes with the aim of not being detected by law enforcement officials.[11] Criminal cases in the field of taxation (tax crime) What often happens in Indonesia is cases of falsification of tax documents (falsifying tax document) such as falsifying tax invoices, falsifying bookkeeping or recording financial reports, falsifying stamp duty, submitting or reporting notification letters whose contents are incorrect or incomplete, etc.[12]

In order to minimize criminal acts in the field of taxation (tax crime) and uphold principles self-assessment system on the tax system in Indonesia, as well as to increase voluntary compliance (tax compliance) from taxpayers, it is very necessary to enforce tax laws (tax law enforcement). Tax law enforcement (tax law enforcement) This includes tax audits (tax audit), tax investigation (tax investigation), and tax collection (tax collection).[13]

Apart from enforcing tax laws (tax law enforcement), the role of society in fulfilling obligations in the field of taxation needs to continue to be increased by encouraging awareness, understanding and appreciation that taxes provide great benefits for society and the state. Fulfilling tax obligations itself is an obligation, where every member of society is obliged to

play an active role in implementing it.[14] In this case, taxes are an instrument for the government to measure how much people are aware of paying taxes or funding state administration and measuring the value of people's real income and welfare. The higher public awareness and the increasing number of Taxpayers shows that the level of public trust in state administration is higher and the attitude of nationalism is also higher. Therefore, the government is also expected to be able to effectively and efficiently manage funds originating from taxes so that the benefits can be immediately felt and enjoyed by the community. Based on this, the author in this paper will discuss and analyze "Law Enforcement Against Document Falsification in the Tax Sector".

Method

To answer these two main problems, the author uses normative legal research methods (normative legal research) using secondary data in the form of primary legal materials, secondary legal materials, and supplemented with tertiary legal materials. The author obtained primary legal material by collecting tax legislation within the scope of formal tax law and material tax law, both those that are still in force, amended, and those that have been repealed by tax legislation. The author conducted research and analysis of primary legal materials to obtain data on tax law enforcement for document falsification in force in Indonesia.

The author obtained secondary legal material through a bibliographic approach by studying books, scientific works and other library materials. The author completes legal research materials by collecting tertiary legal materials such as dictionaries, and encyclopedias, including the Annual Report of the Directorate General of Taxes to support the research results. The study of secondary data was carried out comprehensively to understand the politics of tax criminal law in force in Indonesia. The author describes the results of the study to answer the main problem.

Problem Formulation

1. What are the legal enforcement arrangements for document falsification in the tax sector?
2. What is the solution to law enforcement regarding document falsification in the tax sector?

Result And Discussion

Law Enforcement Arrangements Against Document Falsification in the Tax Sector.

Law enforcement is an effort to make the ideas of legal certainty, social benefit and justice a reality. The process of realizing these three ideas is the essence of law enforcement. Explains that the essence of law enforcement is a process of realizing legal desires or ideas into reality. Legal desires or ideas are the thoughts of the law-forming body in the form of ideas or concepts about justice, legal certainty and social benefits formulated in legal regulations.[15]

Law enforcement can also be interpreted as the administration of law by law enforcement officials and everyone who has interests and is in accordance with their respective authorities according to applicable legal regulations. Thus, law enforcement is a system that involves a harmony between values and rules and real human behavior. These rules then become guidelines or benchmarks for behavior or actions that are considered appropriate or appropriate. These behaviors or attitudes aim to create, maintain and maintain peace. Disturbances to law enforcement may occur, these disturbances arise when there is incompatibility between paired values, which manifests in confusing rules and undirected behavior patterns that disturb the peace of social life.[16]

Law enforcement has 3 (three) elements that must be considered, namely legal certainty (jurisdiction), justice (justice), and legal expediency (expediency).[17] Legal goals that are close to realistic are legal certainty and legal benefits. Positivists place more emphasis on legal certainty, while Functionalists prioritize the benefits of law, and if there is an adage that states, "the highest right, the highest injury, the highest law, the highest cross" which means that harsh laws can hurt, unless justice can help them, so even though justice is not the only goal of law, the most substantive goal of law is justice.[18] Law without justice is useless and law without purpose or benefit is also unreliable. A good law is a law that is able to accommodate and distribute justice to the people it regulates.[19]

However, in law enforcement efforts there are also complicated problems due to a number of influencing factors such as:

- a) Contents of statutory regulations;
- b) Interest groups in society;
- c) Legal culture; as well as
- d) The morality of law enforcers involved in the judicial process.[20]

Based on this, it can be said that the function of law enforcement is to actualize legal rules so that they are in accordance with what is envisioned by the law itself, namely realizing human attitudes or behavior in accordance with the frame (frame work) which has been established by a law or law.

Talking about taxation, N. J. Feldmann explains that what is meant by tax is performance imposed unilaterally by and owed to the authorities (according to generally determined norms) without any contra performance and is solely used for general expenditure.[21] Furthermore, tax authority is the implementation of tax jurisdiction (tax jurisdiction) as an attribute of the sovereignty of the state, people and objects within its territory.[22] Taxes for the state have two functions, namely budgeter function And regulatory function. In the budgetary function, taxes provide income for the state treasury to finance various state expenditures.[23] Meanwhile, the regulatory function means that taxes can regulate or implement state policies in the economy and social and to achieve government policy objectives in the financial sector. In the social sector, taxes can be used to provide more equitable distribution by asking for higher taxes on the rich and using them to improve the welfare of the poor.[24]

Due to the importance of the tax function for the country, the Indonesian government has made various efforts to increase state income from the tax sector. To implement this goal, the government has carried out various reforms in the field of taxation. One way is through the adoption of tax reform self-assessment system where taxpayers are given full authority to determine the amount of their tax obligations. However, on the other hand, this system is seen as being able to give rise to non-compliance, especially in the form of tax avoidance or evasion.[25]

In order to maximize tax functions and minimize taxpayer non-compliance, tax law is always strengthened by criminal regulations, which cover both criminal acts, criminal and criminal penalties as well as provisions regarding criminal procedural law. With the existence of criminal regulations in the field of taxation, what is called a tax crime has emerged. This criminal act, as a special criminal law, certainly has various deviations from general criminal law.[26] Law enforcement regarding criminal acts in the field of taxation in Indonesia has been regulated

separately in Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning Job Creation, Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax (UU PBB), Law Number 10 of 2020 concerning Stamp Duty and Law Number 19 of 2000 concerning Amendments to Law Number 19 of 1997 concerning Tax Collection by Force Letter (UU PPSP).

These laws and regulations also regulate the sanctions imposed on taxpayers who commit criminal acts in the field of taxation. (tax crime). By including criminal sanctions in the tax law, taxation has given rise to special criminal acts whose objects are related to tax. Although basically some taxpayers comply with their obligations to pay taxes, some are those who do not fulfill their obligations. Therefore, tax criminal law is an important part of encouraging society (general preventive) to pay taxes while reducing those who deny their tax obligations.[27] In Indonesia, criminal cases in the field of taxation (tax crime) What often happens and is done by taxpayers is cases of falsifying tax documents (falsifying tax document) such as falsifying tax invoices, falsifying bookkeeping or recording financial reports, falsifying stamp duty, submitting or reporting notification letters whose contents are incorrect or incomplete.

Criminal provisions against falsification of tax documents (falsifying tax document) in the form of submitting an incorrect or incomplete notification letter is regulated in Article 38 of the KUP Law which reads:

“A person who, through negligence:

- a. not submitting a Notification Letter; or
- b. submit a Notification Letter, but the contents are incorrect or incomplete, or attach information whose contents are incorrect

so that it can cause losses to state revenue, fined at least 1 (one) times the amount of tax owed that is not or underpaid and a maximum of 2 (two) times the amount of tax owed that is not or underpaid, or sentenced to imprisonment for a minimum of 3 (three) months or a maximum of 1 (one) year.”

Then in Article 39 paragraph (1) of the KUP Law, apart from regulating the submission of incorrect or incomplete notification letters, it also regulates falsification of bookkeeping and recording of financial reports, namely:

“(1) Every person who willfully:

- a. not registering to be given a Taxpayer Identification Number or not reporting his business to be confirmed as a Taxable Entrepreneur;
- b. misuse or use without right the Taxpayer Identification Number or Taxable Entrepreneur Confirmation;
- c. not submitting a Notification Letter;
- d. submit a Notification Letter and/or information whose contents are incorrect or incomplete;
- and. refuse to examine as intended in Article 29;
- f. showing false or falsified books, records or other documents as if they were true, or do not reflect the actual situation;

g. does not maintain bookkeeping or records in Indonesia, does not show or lend books, records or other documents;

h. not keep books, notes or documents which are the basis for bookkeeping or recording and other documents including the results of data processing from bookkeeping which is managed electronically or organized using an online application program in Indonesia as intended in Article 28 paragraph (11); or

i. do not deposit taxes that have been withheld or collected.

so that it can cause losses to state revenues, he will be punished with imprisonment for a minimum of 6 (six) months and a maximum of 6 (six) years and a fine of at least 2 (two) times the amount of tax owed that is not or underpaid and a maximum of 4 (four) times the amount of tax owed that is not or underpaid."

Furthermore, regarding falsification of tax invoices is regulated in Article 39A of the KUP Law which reads:

"Every person who willfully:

a. issuing and/or using tax invoices, proof of tax collection, proof of tax withholding, and/or proof of tax deposits that are not based on actual transactions; or

b. issued a tax invoice but has not been confirmed as a Taxable Entrepreneur

shall be sentenced to imprisonment for a minimum of 2 (two) years and a maximum of 6 (six) years as well as a fine of at least 2 (two) times the amount of tax in the tax invoice, proof of tax collection, proof of tax withholding, and/or proof of tax deposit and a maximum of 6 (six) times the amount of tax in the tax invoice, proof of tax collection, proof of tax withholding, and/or proof of tax deposit. tax collection, and/or proof of tax payment that is not based on actual transactions is subject to criminal sanctions.

Furthermore, apart from the KUP Law, falsification of tax documents (falsifying tax document) It is also regulated in Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax (UU PBB) and Law Number 10 of 2020 concerning Stamp Duty. Article 24 of the PBB Law regulates the submission of incorrect or incomplete notification letters which reads:

"Whoever, through negligence:

a. not returning/submitting the Tax Object Notification Letter to the Directorate General of Taxes;

b. submit a Tax Object Notification Letter, but the contents are incorrect or incomplete and/or attach incorrect information;

causing losses to the State, shall be punished with imprisonment for a maximum of 6 (six) months or a maximum fine of 2 (two) times the tax owed.

Article 25 of the United Nations Law also regulates the falsification of documents in addition to the delivery of incorrect or incomplete notification letters that read:

“(1) Whoever intentionally:

a. not returning/submitting the Tax Object Notification Letter to the Directorate General

- b. submit a Tax Object Notification Letter, but the contents are incorrect or incomplete and/or attach incorrect information;
 - c. presenting false or forged letters or other false or forged documents as if they were genuine;
 - d. not showing or not lending letters or other documents;
- and. does not show data or does not convey the required information; thereby causing losses to the State, shall be punished by imprisonment for a maximum of 2 (two) years or a fine of a maximum of 5 (five) times the tax owed.

(2) The non-taxpayer concerned who carries out the actions as intended in paragraph (1) letters d and e, shall be punished with imprisonment for a maximum of 1 (one) year or a fine of up to Rp. 2,000,000,- (two million rupiah).

(3) The criminal threat as intended in paragraph (1) is doubled if a person commits another crime in the field of taxation before 1 (one) year has passed, starting from the completion of serving part or all of the prison sentence imposed or from the time the fine was paid."

Furthermore, regulations regarding falsification of documents are also regulated in Article 25 of the Stamp Duty Law which reads:

"Every person who uses, sells, offers, delivers, has supplies for sale, or imports into the territory of the Unitary State of the Republic of Indonesia:

- a. Seals that are forged or made unlawfully are as if they were original, not forged, and made unlawfully; or
- b. goods which are affixed with the stamp as intended in letter a, as if the goods were genuine, not counterfeited, and were made without violating the law, shall be punished with a maximum imprisonment of 7 (seven) years and a maximum fine of IDR 500,000,000.00 (five hundred million rupiah)."

Regulations regarding falsification of documents in the provisions of laws and regulations in Indonesia are also regulated in Law Number 1 of 2023 concerning the Criminal Code (KUHP) apart from being regulated in Law Number 6 of 1983 concerning General Provisions and Tax Procedures as has been amended several times, most recently by Law Number 7 of 2021 concerning Job Creation, Law Number 12 of 1994 concerning Amendments to Law Number 12 of 2021 1985 concerning Land and Building Tax (UN Law), and Law Number 10 of 2020 concerning Stamp Duty. However, in cases of criminal offenses in the field of taxation, more specific rules are used in law enforcement. This is in accordance with the principles special law system Because addressed-very specifically, namely Taxpayers and Fiscus.[28]

Resolution of Law Enforcement Against Document Falsification in the Tax Sector

In the legislation in the field of taxation as previously described, there is a special administrative law style of tax law. Where the existence of administrative sanctions is necessary so that taxpayers are warned from an early age to fulfill their administrative obligations, namely paying taxes. Imposition of administrative sanctions in law enforcement on Taxpayers, so that Taxpayers comply with the provisions of laws and regulations governing the field of tax administration. These provisions then become the basis for determining unlawful acts and errors

in criminal law if the Taxpayer violates criminal law.[29]

Criminal acts in the field of taxation are included in criminal acts in the field of administrative law (administrative criminal law or dependent crimes) which is known to be simple and flexible in its law enforcement, as long as the objectives of the law are achieved, namely that taxpayers are willing to pay taxes in accordance with their obligations.[30] However, before administrative sanctions are imposed, the tax authorities will first provide a Letter of Appeal so that Taxpayers fulfill their tax obligations. If a Taxpayer is registered, has a Taxpayer Identification Number (NPWP) and has been confirmed as a Taxable Entrepreneur, but has not fulfilled his obligations, the tax authorities will issue a Warning Letter to immediately submit the SPT. If these efforts are not successful, the tax authorities will take action to impose administrative sanctions, in this case the Directorate General of Taxes.[31] If a tax dispute occurs as a result of the imposition of administrative sanctions, then this matter falls under the authority of the Tax Court.

The administrative sanctions imposed can be in the form of fines, interest and tax increases. The imposition of administrative sanctions in the form of fines and interest is regulated in Article 7 and Article 8 paragraph (3a) of the KUP Law. Administrative sanctions in the form of interest are regulated in Article 8 paragraph (2a), Article 8 paragraph (2b), Article 8 paragraph (5), Article 8 paragraph (5a), Article 9 paragraph (2a), Article 9 paragraph (2b), Article 9 paragraph (2c), Article 13 paragraph (2), Article 13 paragraph (2a), Article 13 paragraph (2b), Article 10 paragraph (2) letter a, Article 10 paragraph (3), Article 9 paragraph (2) of the Law. KUP. Apart from that, administrative sanctions in the form of fines are also regulated in Article 10 paragraph (3), Article 11 paragraph (3), Article 11 paragraph (4) Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax and Article 18 paragraph (2) of Law Number 10 of 2020 concerning Stamp Duty. Administrative sanctions in the form of fines, there are also criminal sanctions imposed on perpetrators of criminal acts in the field of taxation, whether committed by taxpayers, tax authorities or third parties.

Then regarding the application of criminal sanctions in the field of taxation, it is of a nature last resort, meaning that criminal law or criminal sanctions are only applied if other efforts have been made, but have no effect at all or in other words do not have a deterrent effect on either the perpetrator or potential perpetrator. Because the priority in law enforcement in the field of taxation is the recovery of losses in state revenues arising from criminal acts committed by taxpayers. Thus, if the administrative sanctions have been fulfilled or have been returned or paid, then there is no need for criminal sanctions to be applied.[32]

However, if a taxpayer is indicated to have committed a crime in the field of taxation and cannot resolve it through an administrative settlement mechanism, a preliminary evidence examination will be carried out. Preliminary evidence examination is an examination carried out to obtain preliminary evidence regarding allegations that a criminal offense has occurred in the field of taxation [33], before an investigation is carried out. At the time the initial evidence audit is carried out, the Taxpayer can, of his own accord, reveal with a written statement the untruthfulness of his actions as long as the start of the investigation has not been notified to the Public Prosecutor.[34] Efforts to reveal untruths that can be made by Taxpayers have been accommodated in Article 8 paragraph (3) of the KUP Law because. Article 7 PP Number 50 of 2022 concerning Procedures for Implementing Tax Rights and Fulfilling Tax Obligations. A written statement disclosing untruths must be signed by the Taxpayer and accompanied by a calculation of the underpayment of the amount of tax owed, a Tax Payment Letter as proof of payment of the underpayment of the amount of tax owed and a Tax Deposit Letter as payment

of administrative sanctions in the form of fines.[35] Then, if the disclosure of untruthful actions carried out by the Taxpayer is in accordance with the actual situation, then no investigation will be carried out against the Taxpayer.[36] However, if in an effort to reveal the untruth, the reasons given by the Taxpayer cannot be accepted by the Fiskus because data is still found which states otherwise than the disclosure of the untruth, then the preliminary evidence examination will continue.[37]

The initial evidence audit of the Taxpayer is carried out within a period of no more than 12 (twelve) months from the date of submission of the notification letter for the initial evidence audit and can be extended for a maximum of 12 (twelve) months with the approval of the Director General of Taxes.[38] During this time period, if sufficient evidence is found and the disclosure of untruths made by the Taxpayer is not appropriate, a Preliminary Evidence Audit Report will be prepared and it will proceed to the investigation stage. Investigations into criminal acts in the field of taxation can only be carried out by certain Civil Servant Officials (PPNS) within the Directorate General of Taxes who are given special authority as investigators of criminal acts in the field of taxation.[39] During the investigation stage, the Taxpayer can apply for termination of the investigation as regulated in Article 44B of the KUP Law, that,

"In the interests of state revenue, at the request of the Minister of Finance the Attorney General can stop investigations into criminal acts in the field of taxation within a period of 6 (six) months from the date of the request letter".[40]

Termination of the investigation in question is only carried out after the Taxpayer discloses the untruthfulness of the act as regulated in Article 8 paragraph (3) of the KUP Law, there is not enough evidence, the incident that occurred is not a criminal act in the field of taxation and is legally enforceable.[41] However, if the investigation is not stopped and sufficient evidence is found, it will continue at the prosecution stage until the trial at the local District Court.

Quoting again, taxes are the most important source of income for Indonesia. In fact, in the period 2015 to 2019, taxes were the largest contributor to state revenue, as can be seen from the following table:[42]

Year	Amount of Revenue From Taxes	Total State Revenue	Percentage of Tax Revenue on State Revenue
2015	IDR 1,235.8 Trillion	IDR 1,491.5 Trillion	82,85 %
2016	IDR 1,283.6 Trillion	IDR 1,551.78 Trillion	82,72%
2017	IDR 1,339.8 Trillion	IDR 1,648.1 Trillion	81,29%
2018	IDR 1,521.4 trillion	IDR 1,942.3 Trillion	78,32%
2019	IDR 1,521.3 Trillion	IDR 1,957.2 Trillion	78,95%

This clearly shows that state revenue from the tax sector is vital for financing state needs. Bearing this in mind, the enforcement of tax law contained in the law in the field of taxation is a very important thing to implement so that the goal of state revenue can be achieved as much as possible and is as useful for society as possible, including the tax criminal provisions in the

law.[43]

Conclusion

Regulations regarding falsification of documents in the field of taxation have been specifically regulated in Law Number 7 of 2021 (UU KUP), Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax (UU PBB), and Law Number 10 of 2020 concerning Stamp Duty. Although Law Number 1 of 2023 concerning the Criminal Code (KUHP) also regulates document falsification. This is in accordance with the principles special law system because the material and formal provisions of the tax criminal law deviate from the Criminal Code, and address of special tax criminal law, namely Taxpayers and Fiscus.

Forgery of documents in the field of taxation includes falsifying tax invoices, falsifying bookkeeping or recording financial reports, falsifying stamp duty, submitting or reporting notification letters whose contents are incorrect or incomplete. Forgery of documents in the field of taxation is a criminal act in the field of taxation where law enforcement requires the imposition of sanctions against the perpetrator. The imposition of sanctions in law enforcement in the field of taxation is not merely the imposition of criminal sanctions but there is the imposition of administrative sanctions first because the nature of criminal law enforcement in the field of taxation is last resort

Law enforcement in the field of taxation is carried out through tax audits, tax investigations and tax collection. Previously, Taxpayers would be given an Appeal Letter to carry out their tax obligations if they already had a Taxpayer Identification Number (NPWP) and had met the requirements as a Taxpayer. If a taxpayer does not carry out their tax obligations even though they have fulfilled the requirements, an audit will be carried out on the taxpayer. When the audit finds indications of committing a criminal act, the tax authorities will carry out a preliminary evidence examination before proceeding to the tax investigation stage. Taxpayers who are undergoing a preliminary evidence audit have the right to disclose untruths until they are submitted to the Public Prosecutor before the start of the investigation. The initial evidence examination is carried out for 12 (twelve) months and can be extended for another 12 (twelve) months. Within this time period, if the Taxpayer cannot prove the disclosure of untruths, then the preliminary evidence examination will continue at the investigation stage. Investigations in the field of taxation are carried out by Civil Servant Officials (PPNS) within the Directorate General of Taxes. At this stage, the Taxpayer still has the right to request a termination of the investigation with conditions that must be met. However, if the investigation cannot be stopped, it will proceed to the prosecution stage until the examination in court.

Suggestion

The aim of law enforcement in the field of taxation is to return and recover losses in state revenues. Then the tax collection system that applies in Indonesia is self-assessment system namely a tax collection system that gives complete authority, trust and responsibility to taxpayers to calculate, pay and report the amount of tax that must be paid themselves. Where self-assessment system system which provides flexibility to taxpayers in carrying out their tax obligations. But in implementation self-assessment system causes conflict due to differences of opinion between taxpayers and tax authorities regarding perceptions of the interpretation of

statutory regulations related to calculations and clear application of statutory regulations. This condition is often used by taxpayers to take advantage of legal loopholes by committing criminal acts in the field of taxation (tax crime) in the form of tax avoidance (tax avoidance), tax evasion (tax evasion) irregularities, extortion and falsification of documents (falsifying document). So apart from law enforcement in the field of taxation (tax law enforcement), the role of society in fulfilling obligations in the field of taxation needs to continue to be increased by encouraging awareness, understanding and appreciation that taxes provide great benefits for society and the state. And the government is also expected to be able to effectively and efficiently manage funds originating from taxes so that the benefits can be immediately felt and enjoyed by the community. With good management, it can increase public awareness and increase the number of Taxpayers who have trust in the Government, so that state income from the tax sector will increase and accelerate development and improve people's welfare.

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