



## CORPORATE CRIMINAL LIABILITY IN TAX CRIME: AN EFFORT TO OPTIMIZE STATE REVENUE FROM THE TAX SECTOR

Yoserwan

Fakultas Hukum, Universitas Andalas, Padang, Indonesia

Email: [yoserwanhamzah@yahoo.com](mailto:yoserwanhamzah@yahoo.com)

Submitted: 27-12-2022; Accepted: 30-03-2023

DOI: <http://dx.doi.org/10.30641/dejure.2023.V23.131-142>

### ABSTRACT

Tax crimes can be committed by taxpayers which include individuals as personal taxpayers and corporate taxpayers as taxable companies. The problem in the enforcement of tax criminal law is the unclear rules regarding corporate criminal liability in tax crimes. This article aims at discussing corporate criminal liability in tax crimes and its application in the investigation and prosecution process. The research uses normative legal research by collecting secondary data. They are primary legal sources and secondary legal sources. The results show that in handling tax crimes, both the investigators and prosecutors are doubtful to process the criminal liability of a corporation. The cause is the lack of clarity in the tax laws. As a result, criminal liability is just addressed to individual taxpayers as material perpetrators, even though the crime occurred within the scope of work of a corporation. Meanwhile, the corporation cannot be held criminally responsible. Thus, the shareholders, cannot also be held criminally responsible. Therefore, it is necessary to amend the current tax laws, so that a corporation can be prosecuted and punished for corporate crime. It is then expected that the compliance of corporations as the taxpayer will increase, and at the same time, tax evasion by corporations could be prevented. Finally, it is hoped that it will increase state revenue from the tax sector.

**Keywords:** corporate criminal liability; tax crime; state revenue

### 1. INTRODUCTION

The taxation sector is the most important sector for the state economy and income<sup>1</sup>. Since Indonesia can no longer rely on state revenues from fuel oil, the government decided to increase state revenue from the taxes for development and economic growth by performing tax reform<sup>2</sup>. The tax has several functions state and people.<sup>3</sup> The main function is to provide a budget or funds for state management or the budgetary function. The second is to regulate various matters related to the general economy of the country which is called regular end functions.

In the budgetary function, taxes provide funds to carry out routine state tasks and carry out development. The research even found that corporate tax is significantly associated with sustainable development goals<sup>4</sup>. If there is a surplus (surplus/public saving), the funds are used to finance government investment. If the surplus or public saving is not sufficient to finance development, then there is alternative funding sourced from debt.<sup>5</sup>

The urgency of tax revenue in national development is reflected in the posture of the State Budget, which is increasing every year. For example, in 2020, the government budget was 1.647,8 trillion. The tax

- 1 Fauziah Aqmarina and Imahda Khoiri Furqon, "Peranan Pajak Sebagai Instrumen Kebijakan Fiskal Dalam Mengantisipasi Krisis Ekonomi Pada Masa Pandemi Covic-19," *FINANSIA: Jurnal Akuntansi Dan Perbankan Syariah* 3, no. 2 (2020): 256–74, DOI: <https://doi.org/10.32332/finansia.v2i2>. <https://e-journal.metrouniv.ac.id/index.php/FINANSIA>
- 2 Heru Iswahyudi, "Do Tax Structure Affect Indonesia's Economic Growth?," *Journal of Indonesian Economy and Business* 33, no. 3 (2018): 2016–2242, <https://journal.ugm.ac.id/jieb/article/view/29033/23667>.
- 3 Enny Agustina, "Hukum Pajak Dan Penerapannya Untuk Kesejahteraan Sosial," *Solusi* 18, no. 3 (2020): 407–18, <https://doi.org/DOI:https://doi.org/10.36546/solusi.v18i3>.
- 4 Abdul Halim and Mominur Rahman, "Heliyon The Effect of Taxation on Sustainable Development Goals : Evidence from Emerging Countries," *Heliyon* 8, no. May (2022): e10512, <https://doi.org/10.1016/j.heliyon.2022.e10512>.
- 5 Rochmat Soemitro, *Dasar-Dasar, Hukum Pajak Pendapatan*, (Jakarta: Salemba Empat, 2007).

sector contributed revenue of as much as Rp. 1,285,1 Trillion. The 2021 State budget was 2,011,3 T, while Tax provided Rp. 1.547,8 trillion. In the meantime, the realization of the State Budget in 2022 was 2.074,5 trillion while revenue from the tax was Rp1.784 trillion, an increase of 31,4% from the previous year<sup>6</sup>.

The urgency of the role of taxes in development is reduced by the high violations that occur in the taxation sector, especially in the form of tax fraud and avoidance<sup>7</sup>. During the period 2014 s.d. 2018, the tax investigator completed the investigation of tax crimes whose files were declared complete (P-21) as many as 425 case files. This amount is relatively small when compared to the potential for taxpayers to commit criminal acts.

Considering that taxpayer is an individual and a legal entity, the legal subject of tax crime also includes individuals and legal entities or also called corporations or corporate. Data from the Indonesian Ministry of Finance shows that there will be 49.82 million taxpayers in Indonesia in 2021. Of this amount, 45.43 million are individual taxpayers. So the remaining 4.39 million are corporate or corporate taxpayers.

Although in terms of quantity, the number of individual taxpayers is much larger, in nominal terms the tax revenue from the entity is much larger. Therefore, corporate taxpayer compliance will greatly support the increase in income from the tax. Likewise, the non-compliance of corporate taxpayers will greatly affect income from the tax. The non-compliance of this Corporate Taxpayer can then give birth to various tax fraud.

The description of the importance of the tax sector as discussed above causes the government needs to protect the sources of tax from fraud or evasion. One form of protection is to strengthen tax law with administrative sanctions and criminal sanctions. It aims to encourage taxpayer compliance with the obligation to pay taxes.<sup>8</sup>

Tax law as a state administrative law is usually provided with administrative and strengthened with criminal sanction. The placement of criminal provisions in tax law creates a criminalization process in the tax sector which is closely related to the politics of criminal law that determines the choice, direction, and implementation of criminal law. Two basic things in legal policy using criminal law are: first, what actions should be made into criminal acts, and second, what sanctions should be used for violators

The main function of tax law is to obtain income for the public purpose of course, the perspective must also be more focused on aspects of state financial interests, namely through a legal settlement of state administration. Such a settlement places criminal law on a second or secondary function. But, sometimes, criminal settlement is needed, especially to improve taxpayer compliance, especially for corporate taxpayers who contribute the largest income in the tax sector.<sup>9</sup>

Tax criminal law enforcement is required to avoid the potential for loss of state revenue from the tax sector due to various violations of tax laws, resulting in criminal acts in the taxation sector. It is not easy to measure state loss due to tax fraud. The Center for Financial Transaction Reports and Analysis (PPATK) said that until June 2019 the number of suspicious financial reports related to alleged tax crimes reached 738 reports. The number was up 47.3% from the same period last year when only 501 reports. While Based on PPATK data, 3,680 alleged tax crimes occurred during the semester I/2022. That number increased by 100.65% compared to the semester I/2021.<sup>10</sup> The increase in suspicious financial transaction reports (LTKM) was quite high at 47% but could not be used as a benchmark for increasing tax crimes, considering that LTKM was only an indication<sup>11</sup>.

---

6 "Menkeu : Kinerja Penerimaan Negara Luar Biasa Dua Tahun Berturut-Turut," Kementerian Keuangan RI, 2023, <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Kinerja-Penerimaan-Negara-Luar-Biasa>.

7 Junbing Xu Id et al., "Does Government Institutional Reform Deter Corporate Tax Evasion ? Evidence from China," 2022, 1–23, <https://doi.org/10.1371/journal.pone.0273372>.

8

9 Danil E. Kurniawan I. Yoserwan, "Criminal Law Policy About Monetary Sanction In The Bill of Penal Code Of Indonesia," *Simbur Cahaya* 27, no. 1 (2020): 82, <https://doi.org/10.28946/sc.v27i.8091>.

10 Monavia Ayu Rizaty, "Ada 3.680 Dugaan Tindak Pidana Perpajakan Pada Semester I/2022," Data Indonesia.Id, 2022, <https://dataindonesia.id/bursa-keuangan/detail/ada-3680-dugaan-tindak-pidana-perpajakan-pada-semester-i2022>. .

11 Edi Suwiknyo, "Tindak Pidana Perpajakan Melonjak," Biz tax Review, 2019, <http://biztaxreview.com/Tindak-Pidana-Perpajakan-Melonjak.html>.

Due to the potential for losses in the tax sector, the government needs to make law enforcement efforts either through preventive or repressive measures<sup>12</sup>. Besides that, it is also possible to settle administratively and criminally so sometimes it causes unclear boundaries and special rules.

Considering that tax crime is classified as an organized crime and usually happens in a corporation, that involves tax officials, however, there are normative problems related to law enforcement against corporate taxpayers who commit tax crimes. In terms of a tax crime, there is no clear regulation regarding criminal acts and criminal liability against the body or entity as a subject of criminal law. Or in other words, tax laws do not regulate corporate liability in tax crimes. This results in uncertainty in the legal rules of criminal acts by corporations in tax crimes, as well as resulting in unclear law enforcement. For this reason, the Supreme Court issued a Circular Letter, namely Circular Letter No. 4 of 2021 concerning the Implementation of several provisions in the Handling of Tax Crimes. Article one of the Circular Letter says that everyone in the Law on General Provisions on Tax Procedures is defined as an individual and a corporation. Tax crimes can be held accountable to individuals and corporations. Corporations, apart from being fined, can also be subject to other additional penalties.

Although the Circular Letter has provided a legal basis for criminalizing corporations in tax crimes, the regulation is not clear on how corporations can be held criminally responsible. Unlike some other special criminal laws that regulate corporate liability, some rules determine how a corporation can be accounted for. This condition results in the fact that only two corporations have been prosecuted and punished by the court due to tax crimes. The first decision is Supreme Court Decision No. 2239 K/PID.SUS/2012 in Asia Agri Group (AAG) case and, Jakarta Barat District Court decision No.: 334/Pid. Sus/2020/PN Jkt.Br in PT. Gemilang Sukses Garmino (PT. GSG) case. There is some consideration why public prosecutors are reluctant to charge a corporate for a tax crime. The first one is that it is difficult to formulate an accusation for a corporation<sup>13</sup>.

The problems result from the fact that Tax laws, especially Law No. 6 of 1983 concerning General Provisions and Taxation Procedures, hereafter called the GPTP law, and all its amendments do not regulate corporate liability in tax crime. The law just regulates that a corporation is a tax subject and a taxpayer. Therefore it is very important to study how the position of corporate liability in tax crimes and how it is applied by law enforcers in the criminal justice process.

## 2. METHOD

The research applies legal research (normative legal research) and also sociological legal research. Normative legal research is based on the statute approaches and case study approach especially to study synchronization of law related to corporate liability and tax crime and its implementation (law in action) by law enforcement agencies. This research also studies court decisions related to a tax crime, especially corporate tax crime. The data collected both primary and secondary data. The primary data was collected through interviews with some tax investigators of the Regional Office of Tax Directorate General Wst Sumatera and Jambi. Secondary data was collected by analyzing rules on tax and cases of tax crime. The data collected was then analyzed through the normative-qualitative method.

## 3. FINDINGS AND DISCUSSION

### 3.1. Tax Obligation and Tax Payer

The state as an organization cannot be separated from taxes, because the state needs funds to carry out state activities. Rochmat Soemitro concludes that taxes are people's contributions to the state without

---

12 Erja Fitria Virginia<sup>1</sup> and Eko Soponyono, "Pembaharuan Kebijakan Hukum Pidana Dalam Upaya Penanggulangan Tindak Pidana Perpajakan," *Jurnal Pembangunan Hukum Indonesia* 3, no. 3 (2021): 299–311, <https://doi.org/DOI:https://doi.org/10.14710/jphi.v3i3.299-311>.

13 Bambang Ali Kusumo, *Analisis Kelemahan Tanggung Jawab Korporasi Dalam Tindak Pidana Di Bidang Perpajakan* (Solo: Unisri Press, 2020), [https://press.unisri.ac.id/wp-content/uploads/2020/08/FIX\\_A5\\_Pak-Bambang-Ali\\_Analisis-Kelemahan-Tanggungjawab-Korporasi....pdf](https://press.unisri.ac.id/wp-content/uploads/2020/08/FIX_A5_Pak-Bambang-Ali_Analisis-Kelemahan-Tanggungjawab-Korporasi....pdf).

counter-reward.<sup>14</sup> Adriani also has the same definition that, taxes are public contributions to the state for public purposes<sup>15</sup>.

From the various definitions of tax put forward, the concept of tax is seen from the economic and legal aspects. From the economic aspect, tax is understood as the transfer of resources from the private sector to the public sector, or from individual citizens to the government as a representation of the state. From the legal aspect, tax is an agreement that arises because of the law that causes the obligation of citizens to deposit a certain amount of income to the state.<sup>16</sup> Therefore, tax collection for citizens must be based on laws and regulations that give birth to the authority for the state to citizens to pay their tax obligations.

Taxes resulting from the authority of the state are nothing but levied for certain purposes. Therefore, taxes have various functions in the life of the nation and state. The main function of the tax is that the tax revenue function is a tool from the state to bring as much income as possible into the state treasury whose purpose is to finance various state expenditures. Another function of the tax is the social function in which the government distributes the wealth from the rich to the poor through a government program.<sup>17</sup> The tax has also other functions such as regulating function, stability function, and democracy function.

Tax provisions in various laws and regulations, such as in Law No. 6 of 1983 concerning General Provisions and Taxation Procedures, with all amendments thereof, and Law No. 28 of 2009 regarding Local Tax require compliance from various related parties, especially for citizens who are designated as taxpayers. Therefore, the government gives trust to the taxpayer by introducing a self-assessment system by measuring his tax burden. However, this system opens the possibility of the disobedience of taxpayers. To realize citizen compliance, every statutory regulation provides sanctions for violations. Without sanctions, it will certainly reduce the enforceability of a rule.

Because tax law is part of the authority of the state and government, it is an administrative rule that is related to the authority of the state in the application of tax law. Therefore, a violation of tax law is an administrative offense that is threatened with administrative sanctions. Tax administrative sanctions can be divided into fines and interest. Fines are sanctions determined by the tax officer through a determination in the form of payment of a certain amount of money due to administrative violations committed. Administrative sanctions are sanctions imposed on delays or violations given to taxpayers, either because of intentional negligence. Both of them, however, should comply with legal principles<sup>18</sup>. To support administrative sanction a criminal sanction is needed, as long as an administrative sanction is not effective. Criminal sanction is an important part of encouraging the citizen to pay tax one hand and minimizing those who are reluctant to pay tax (general prevention).<sup>19</sup> Criminal sanction is also a reflection of the “*ultimum remedium*” principle that’s adopted in Tax law. Tax obligations are not directed at every person or citizen, but at certain people who meet the requirements stipulated by law. There are two concepts used to show to whom the tax liability is given. The concept is taxpayer and tax subject.

In the GPTP Law, there is no term tax subject. In the Law, there is only the term taxpayer. Article 1 point 1 says that taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations under the provisions of tax laws and regulations.

---

14 Agus Iskandar, “Kepastian Hukum Dalam Penegakan Hukum Perpajakan, 14(1),” *Jurnal Pranata Hukum* 14, (1) (2019): 38-49. <http://jurnal.ubl.ac.id/index.php/PH/article/view/1140>

15 Putri Anggia, “The Influence of International Tax Policy on the Indonesian Tax Law,” *Yuridika* 35, no. 2 (2020): 343-62, <https://doi.org/DOI : 10.20473/ydk.v35i2.16873>.

16 Dewi Sulistyawati, “Ukum Pajak Dan Implementasinya Bagu Kesejahteraan Rakyat,” *Salam: Jurnal Sosial Dan Budaya Syar-I* 1, no. 14 (2014): 121-28, <https://doi.org/10.15408/sjsbs.v1i1.1530>.

17 Mohd Rizal Palil, Marlin Marissa Malek, and Abdul Rahim Jaguli, “Issues, Challenges and Problems with Tax Evasion: The Institutional Factors Approach,” *Gadjah Mada International Journal of Business*, 18 (2), (2016). [10.22146/gamajib.12573](https://doi.org/10.22146/gamajib.12573) <https://doi.org/10.22146/gamajib.12573>.

18 Etsuji O Kamoto, “AN ANALYSIS OF ADMINISTRATIVE SANCTIONS AND CRIMINAL PROSECUTIONS OF DOCTORS IN JAPAN” 52, no. 11 (2005): 994-98.

19 OECD, *Fighting Tax Crime, The Ten Global Principle* (Paris: OECD Publishing, 2017). <https://www.oecd.org/tax/crime/fighting-tax-crime-the-ten-global-principles-second-edition-006a6512-en.htm>

The next question is what meant by an entity in tax law. Tax law says that an entity is an all kind of entity or organization whether conducting business or not. Thus, the notion of a body is a legal entity in a broad sense, not only encompassing legal entities that are legal entities, but also covering all forms of organization, both business entities, social organizations, mass organizations, and other organizations. This definition is broader than the definition of an entity as defined in Article 2 paragraph (1) of Law No.7 of 1983 concerning Income Tax with its all amendment. There is some opinion that says an entity in the GPTP is the same meaning as a corporation.<sup>20</sup>

Sutan Remy Syahdani also concludes that Tax law has adopted the concept of corporate crime even though there is no terminology corporate in law. The law just uses the concept of the entity.<sup>21</sup>

The next question is whether the corporation is a taxpayer. Because the notion of a legal entity is the same as a corporation, then by itself the definition of a corporation is the same as that of an entity that is also a taxpayer. Because corporations are taxpayers, corporations have tax rights and obligations. Therefore by itself, the corporation also has liability in tax law, either administratively or criminally.

### 3.2 Tax Crime and Corporate Criminal Liability

With the regulation of criminal matters in the Taxation Law, the law has given birth to tax crimes, often also referred to as tax fraud.<sup>22</sup> Tax crime is a special crime because it is regulated outside the Criminal Code, namely in the Special Criminal Law, namely the legislation in the field of taxation. Tax crimes contained in the Taxation Law can be divided into several classifications, namely:

In more detail, tax crimes are regulated in Chapter VIII, Articles 38-43 of the GPTP Law. The tax crimes are:

1. The crime related to the tax notification. This crime is regulated in Article 38 which is an offense of negligence, namely not submitting or submitting a tax notification with incorrect or incomplete information about tax duties that may cause losses to state revenue.
2. Criminal acts are related to various obligations in taxation but must be carried out with an element of intent to act as regulated in this Criminal Act as regulated in Article 39.
3. Crime against the Protection of Tax Secrets. This crime is regulated in Article 41. Information regarding the taxation of a taxpayer is protected by law and officials who know the information are obliged to keep it confidential except for matters which are required by law to be disclosed.
4. Crime in the form of not providing information or evidence related to taxation. This crime is regulated in Article 41A of the GPTP Law. The crime of obstructing or complicating the investigation of tax crimes (obstruction of justice) in tax crimes. This crime is regulated in Article 41B of the GPTP Law.<sup>23</sup>
5. Crime in the form of not fulfilling the obligation to provide data or information related to taxation. The subject of the crime regulated in Article 41C is everyone, while the subjective element is intentional. There are two forms of prohibited acts. First, what is contained in paragraph (1) of the prohibited act is not fulfilling the obligations as referred to in Article 35A paragraph (1) of the GPTP Law.

#### 3.2.1 Corporate Criminal Liability in Indonesia Criminal Law

In the preparation of the Criminal Code, there was a debate between legal experts at that time about whether a legal entity could commit a crime. However, in the drafting of the Criminal Code in 1918, it was

---

20 I Made Walesa Putra et al., "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan (Studi Putusan Pengadilan Negeri Jakarta Barat No. : 334 / Pid. Sus / 2020 / PN Jkt. Brt)," *Medua Iuris* 5, no. 2 (2022): 231–58, <https://doi.org/10.20473/mi.v5i2.33369>.

21 Sutan Remy Syahdani, *Ajaran Pidana: Tindak Pidana Korporasi & Seluk-Beluknya* (Jakarta: Kencana, 2017).

22 Yenni Mangoting, et al., "Tax Fraud Intentions with an Integrative Model Approach," *Jurnal Aset (Akuntansi Riset)* 13 (2), (2021): 331, <https://doi.org/10.17509/jaset.v13i2.38880>.

23 Nurchalis., "Efektivitas Sanksi Pidana Dalam Undang-Undang Ketentuan Umum Dalam Pengindaran Pajak Korporasi," *Jurnal Hukum Dan Peradilan* 7 (1), (2018). DOI: <http://dx.doi.org/10.25216/jhp.7.1.2018.23-44>, <https://jurnalhukumdanperadilan.org>

agreed that only humans could commit criminal acts and become subjects of criminal law.<sup>24</sup> However, at that time there was an idea that a criminal act could occur in a legal entity and an association of people (collective person). This is proven by the formulation of Article 59 of the Criminal Code which regulates how to resolve criminal acts that occur within the scope of activities of a company. According to Muladi, the rationale for this is a principle that has been in effect since Roman times, namely the principle of *societas delinquere non potest*.<sup>25</sup> However, with the development of society, especially in economic activities, it can be seen that many business activities are carried out by legal entities, even in obligations to the state such as corporate taxes.

In the long run, it was realized that criminal law acts and liability can no longer survive in the classical sense, where only humans can commit crimes and be held accountable. This thinking must be expanded to include legal entities or corporations as perpetrators of criminal acts and at the same time being held accountable. It is based on the idea that the corporation is a manifestation of the owner's desire (alter ego) to achieve goals, especially financial gain. In fact, in the development of society, especially in business activities, corporations commit criminal acts through their leaders, managers, or employees.

Given these circumstances, the idea arises that various parties involved in a legal entity can be held accountable. Therefore, in its development, legal entities or better known as corporations are seen as being able to commit criminal acts and can be held criminally responsible. According to Mardjono Reksodiputro, corporate liability can take the form of corporate management as a maker, and management will be responsible, corporations as a perpetrator, and management will be responsible. Corporations as manufacturers and responsible corporations<sup>26</sup>.

In Indonesia, corporate criminal liability was first regulated in a special criminal law, namely Law Number 17 of 1951 regarding the Hoarding of Goods, and then in Law Number 7 of 1955 concerning the Prevention of Economic Crimes which explicitly states that criminal acts can be committed by individuals and legal entities<sup>27</sup>.

The corporate crime was then adopted in New Indonesia Penal Code quite comprehensively, namely as regulated in Article 45 to Article 50 of the Code. In Article 45 paragraph (1) it is emphasized that the corporation is the subject of a criminal act.<sup>28</sup> Article 45 paragraph (2) define corporate also in a broad sense which covers legal entity both business and social entities.<sup>29</sup>

Meanwhile, according to Sutan Remy, corporations can be interpreted narrowly or broadly. In a narrow sense, a corporation is defined as a legal entity whose existence and authority to carry out legal actions are recognized by civil law<sup>30</sup>. This understanding provides an assumption that the existence of a corporation to

---

24 Kuku Dwi Kurniawan dan Dwi Ratna Indri Hapsari, "Pertanggungjawaban Pidana Korporasi Menurut Vicarious Liability Theory," *Jurnal Hukum IUS QUIA IUSTUM* 29, no. 2 (2022): 324 – 346, <https://doi.org/10.20885/iustum.vol29.iss2.art5>.

25 Muchammad Chasani, "Corporate Criminal Liability in Indonesia on the Perspective of Comparison," *Indonesian Journal of Criminal Law Studies* 2, no. 2 (2017). 144-154, DOI: <https://doi.org/10.15294/ijcls.v2i2>, <https://journal.unnes.ac.id/nju/index.php/ijcls>

26 Albert Sanchez Sebayang, Zulkarnein Koto, and Marsudin Nainggolan, "Corporate Criminal Liability In Law Enforcement Against Premanisme," *HERMENEUTIKA* 6, no. 2 (2022): 274–82, <https://doi.org/DOI:10.33603/hermeneutika.v6i2.7462>.

27 Fitriani Rahmadia, "Theoretical and Conceptual Reflection Regarding Corporate Criminal Responsibilities Influencing the Formulation of Laws," *Lentera Hukum* 7, no. 1 (2020): 17–36, <https://doi.org/https://doi.org/10.19184/ejllh.v7i1.14297>.

28 Hari Sutra Disemadi and Nyoman Serikat Putra Jaya Asiyah Jamilah, "Pertanggungjawaban Korporasi Terhadap Kandungan Non-Halal Pada Produk Makanan Sebagai Upaya Perlindungan Konsumen," *Nagari Law Review* 3, no. 2 (2020): 20, <https://doi.org/DOI:https://doi.org/10.25077/nalrev.v3.i.2.p.14-31.2020>.

29 Eko Soponyono Abdurrahman Alhakim, "Kebijakan Pertanggungjawaban Pidana Korporasi Terhadap Pemberantasan Tindak Pidana Korupsi," *Jurnal Pembangunan Hukum Indonesia* 1, no. 3 (2019): 329, <https://doi.org/10.14710/jphi.v1i3.322-336>.

30 M. Shidqon Praboro and Yurida Zakyy Umami, "The Existance of A Company in the Society and Its Legality in Indonesian Law," *Journal of Private and Commercial Law* 2, no. 1 (2018): 33–46, <https://doi.org/DOI:https://doi.org/10.15294/jpcl.v2i1>.

take legal actions when the company is still alive or does not have the authority to take legal actions when the company is dead is determined by civil law. Because if the existence of a corporation is not recognized by civil law, then it cannot be called a corporation that can carry out legal actions. This narrow definition describes a corporation that is recognized within the scope of civil law.

In Indonesian law, the term corporate was first contained in Law No. 6 of 1997 concerning Psychotropic Drugs. Article 1 number 13 states that a corporation is a people and/or assets bundle both as legal entities or not. Furthermore, Article 70 it is stated that if the Psychotropic crime as referred to in Articles 60, 61, 63, and 64 is carried out by a corporation, in addition to being convicted of a criminal act, the corporation is subject to a fine of 2 (twice) the fines applicable to that article. and may be subject to business license revocation.

Considering that criminal law has burdened corporations as legal subjects who have rights, obligations, and responsibilities as human legal subjects. Therefore, one of the obligations and responsibilities of humans as legal subjects is to carry out obligations in the field of taxation, namely by establishing as a taxpayer. By itself, because corporations are also legal subjects, by themselves, corporations are also taxpayers. Humans and legal entities that are designated as taxpayers give birth to Taxpayer Obligations.<sup>31</sup>

As previously discussed, the law in the field of taxation does not adopt the concept of a corporation but uses the concept of a body or entity. The concept of the entity in the tax laws is just defined as the meaning of a taxpayer or tax subject of tax law. No provision in tax laws that says the entity is the subject of a tax crime. That is why there are some options that refuse corporat as subject of tax crime.<sup>32</sup> However, in private law and in some special criminal laws, such as in the Anti-Corruption Law and anti Money Landering Law, the concept of the entity is the same as the corporate concept.<sup>33</sup>

Even though the GPTP Law regulates criminal acts in the field of taxation, the subjects in these crimes are only human legal subjects, not entities or corporations. Articles 38 and 39, for example, stipulate that the subject of a tax crime is everyone.<sup>34</sup> Whereas in Article 41 the subject of the crime is an official, so it is still an individual subject or person.

By not regulating the entity or corporation as the subject of a tax crime, of course, the corporation is seen as unable to act as a tax crime and cannot be held criminally responsible. Not regulating a corporation as the subject of tax crimes raises a question because taxes are inseparable from the activities of companies or corporations, which dominate economic activities in a country. It will then bring the criminogenic factor that a policy of a corporation that breaches the law would not bring criminal responsible for the corporation itself.

### 3.3. The Implementation of Corporate Criminal Liability in Tax Law

Although normatively as stated above, the Taxation Law does not regulate the criminal liability of corporations in tax crimes, there has been an idea to make the corporation where the tax crime occurs responsible for the crime that occurred.

One of the court decisions that support the prosecution of corporations in tax crimes is the Asian Agri Group (AAG) Case, which was the decision of Supreme Court Decision No. 2239 K/PID.SUS/2012. Initially,

---

31 Nani Mulyati, "Pentingnya Membentuk Budaya Antikorupsi Dilihat Dari Perspektif Pertanggungjawaban Pidana Korporasi," *Nagari Law Review* 2, no. 2 (2019): 185, <http://nalrev.fhuk.unand.ac.id/index.php/nalrev/article/view/132/32>.

32 Glenn Merciano Eben Rohi, I Nyoman Sugiartha, and Ni Made Puspasutari Ujianti, "Penerapan Hukum Pidana Pada Korporasi Yang Melakukan Tindak Pidana Perpajakan," *Jurnal Analogi Hukum* 4, no. 3 (2022): 226–31, <https://doi.org/https://doi.org/10.22225/ah.4.3.2022.226-231>. "Penerapan Hukum Pidana Pada Korporasi Yang Melakukan Tindak Pidana Perpajakan," *Jurnal Analogi Hukum* 4, no. 3 (2022): 226–31, <https://doi.org/https://doi.org/10.22225/ah.4.3.2022.226-231>.

33 Dahliana Hasan I Made Walesa Putra, Marcus Priyo Gunarto, "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan (Studi Putusan Pengadilan Negeri Jakarta Barat No.: 334/Pid. Sus/2020/PN Jkt.Br)," *Media Iuris* 5, no. 2 (2022): 231–58, <https://doi.org/DOI: 10.20473/mi.v5i2.33369> DOI: 10.20473/mi.v5i2.33369 10.20473/mi.v5i2.33369 10.20473/mi.v5i2.33369.

34 Dahliana Hasan I Made Walesa Putra, Marcus Priyo Gunarto, "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan (Studi Putusan Pengadilan Negeri Jakarta Barat No.: 334/Pid. Sus/2020/PN Jkt.Br)," *Media Iuris Vol. 5 No. 2, J 5*, no. 2 (2022): 239, <https://doi.org/DOI: 10.20473/mi.v5i2.33369>.

the companies that are members of the Asian Agree are suspected of committing tax evasion of as much as Rp. 1,259,977,695,652,- Due to administrative efforts not going well, the Director General of Taxes finally took a criminal settlement. However, because the subject of a tax crime is only a person or a human being, the one who is proposed as a defendant is the manager who is responsible for taxation at the company, namely Suwir Laut. The prosecutor charged that the defendant's actions had caused a loss in state revenue of Rp. 1,259,977,695,652,- or at least around that amount. For this action, the Central Jakarta District Court sentenced the defendant Suwir Laut 3 (to three) years of imprisonment plus a fine of Rp. 5 billion or 6 (six) months in confinement as a substitute.

Against this decision, the prosecutor filed an appeal to the Jakarta High Court and the Court decided to uphold the previous decision. However the prosecutor refused the High Court decision and filed an appeal to the Supreme Court, and the cassation accepted the cassation. The Supreme Court declared that the defendant Suwir Laut was proven guilty of committing a tax crime of "delivering Notification Letters and/or information whose contents are incorrect or incomplete continuously". Therefore, the defendant is sentenced to imprisonment for 2 (two) years and required that within 1 year as many as 14 (fourteen) companies that are members of PT AAG that fill out the Annual Tax return represented by the Defendant to pay a fine of 2 (two) times the tax payable with a total amount of Rp 2,519,995,391,304,- in cash. Thus, the Supreme Court not only handed down a decision on a personal legal subject, namely Suwir Laut but also against a company or corporation, although the prosecutor did not propose the company, namely Asia Agri Group, as a defendant.

In its consideration, the Supreme Court stated that each person referred to is every legal subject, either as an individual or a legal entity. Since the defendant is a legal subject and every act can be accounted for. There is no element of forgiveness or eliminator of liability for his actions because based on the identity that has been justified shows this element has been proven legally and convincingly.<sup>35</sup>

The Supreme Court also stated that the defendant's actions were based on the business interests of the 14 (fourteen) corporations he represented to avoid Income Tax and Corporate Tax which should have been paid. Therefore, it was unfair if criminal liability was only imposed on the defendant as an individual but should also be the liability of the defendant. The liability of the corporation is derived from the results of the Tax Evasion. It means that the mistake of an individual becomes the mistake of the corporation.

Meanwhile, from the aspect of guilt, the Supreme Court stated that although the defendant acted based on own his consideration, it means his intent is the intent of the company, and the action is for the benefit of the company where he works. Thus, the Court concludes that what the defendant did is desired or "*mens rea*" of 14 (fourteen) corporations he represented. The imposition of individual criminal liability to corporate liability must be applied simultaneously as a reflection of the respondent superior doctrine or the doctrine of "Vicarious Liability."<sup>36</sup> Or in other words, criminal liability is applied to the corporation for the actions of its agent as a personification corporation.

From a practical aspect, the Supreme Court realizes that the idea of demanding corporate criminal liability has not been fully accepted due to a very formal reason. Furthermore, the judges of the Court decided that the development of practice has introduced the imposition of the liability of a worker in a corporation to the corporation where he works by implementing functional liability. The development in some other countries has also accepted corporate criminal liability because taxes are the mainstay of state revenue. It means that a corporation is responsible for administrative, civil, and criminal violations<sup>37</sup>. Based on practical interests to enforce the law, Indonesia needs to consider adopting law enforcement in the tax sector in other countries. Based on these considerations, the judges affirm that a legal entity is a subject of tax crimes and must also be legally responsible, however, the decision which was issued in 2012 has not been fully followed by investigators or the prosecutors and judges and courts in tax crimes. The only court decision that follows the

---

35 Mahkamah Agung RI, No. 2239 K/PID.SUS/2012 (2012).

36 I Gusti Ngurah Parwata Luh Putu Veda Pranayani, "Vicarious Liability Dalam Tindak Pidana Anak Dditinjau Dari Hukum Positif Indonesia," *Jurnal Kertha Wicara* 10, no. 2 (2021): 117–76, <https://doi.org/DOI : KW.2021.v10.i02.p02>. <https://ojs.unud.ac.id/index.php/kerthawicara>

37 Daniel Dorado et al., "Towards Building Comprehensive Legal Frameworks for Corporate Accountability in Food Governance," *Development* 64, no. 3 (2021): 236–44, <https://doi.org/10.1057/s41301-021-00319-8>.



Asian Agri Case is the decision of Jakarta Barat District Court, which is decision No. 334/Pid. Sus/2020/PN Jkt.Br in PT. Gemilang Sukses Garmino (PT. GSG) case that was deliver in 2020. The court in its decision concludes that PT GSG is proven guilty violated art. 39A of the GPTP law, and order to pay a fine of as much as Rp.29.944.517.628,00 (three times as much as state loss). Different from PT AAG case, in PT GSG case, the company was brought before the court as the defendant.

Even though there are numbers of tax crimes that can be categorized as corporate crimes that have been brought before the court only in those two cases were the company punished by the court.<sup>38</sup> The consideration used by investigators is that the rules regarding corporate liability in tax crimes are still unclear.

Based on the decision in the Asian Agri case, it has become a precedent and legal basis to sue a corporation for a tax crime. It should also be followed by other law enforcement institutions to charge a corporation with a tax crime.<sup>39</sup> To strengthen the decision, the Supreme Court has also issued Circular Letter No. 4 of 2021 concerning the Implementation of Several Provisions for Handling Criminal Acts in the Taxation Sector. In the Circular Letter, it is stated that corporate liability in tax crimes is interpreted as the meaning of the individual subject and individual responsibility. Criminal acts in the field of taxation can be held accountable to individuals and corporations. As well, additional punishment can be imposed on individuals and corporations, however, some opinions say some weaknesses of the decision to be followed as precedent.<sup>40</sup>

Placing a corporation can be held responsible for a tax crime which would push the tax compliance of the corporation in turn, the threat of criminal sanction will encourage corporate governance to be more prudent in handling its tax obligation. Whenever tax prudential increases in a corporation, it will then increase tax obedience, and in the end, it will increase the state revenue in the tax sector.<sup>41</sup>

#### 4. CONCLUSION

Corporate criminal liability has been regulated by many special criminal laws in Indonesia. There are also some theories on corporate criminal liability. However, it is not regulated by tax laws. Therefore, there is an opinion among the investigators and prosecutors that no criminal liability can be held on a corporation. Investigators and prosecutors are still confused or reluctant to charge a company for tax crimes due to the difficulty in the malicious intent of a corporation. Even though there are some theories on corporate liability and there have been two court decisions on corporate tax crime and there are also the Regulation of the Attorney General's Office and Circulation Letter of the Supreme Court, still they are not considered to have been provided a strong legal basis for law enforcement officials to implement corporate criminal liability in tax crimes. Consequently, many tax crime cases that happen in a company could not be charged with a tax crime. To provide a strong legal basis, there should be an amendment of tax laws by adopting that a corporation is the subject of a tax crime, and so it will be held criminally responsible for tax crime. Law enforcement officers should not doubt to charge a corporation for tax crimes since there have been some theories and precedents as the legal basis. The recognition and implementation of corporate criminal liability in tax crime would increase corporate tax compliance and then it would increase tax income from the tax sector.

---

38 I Made Walesa Putra, Marcus Priyo Gunarto, "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan (Studi Putusan Pengadilan Negeri Jakarta Barat No.: 334/Pid. Sus/2020/PN Jkt.Br),” 2022.

39 Enrico Simanjuntak, "Peran Yurisprudensi Dalam Sistem Hukum Di Indonesia, Enrico Simanjuntak,” *Jurnal Konstitusi* 16, no. 1 (2019): 101, DOI: <https://doi.org/10.31078/jk1615>. <https://jurnalkonstitusi.mkri.id/index.php/jk>

40 Mahmud Mulyadi Herbert Rumanang, Bismar Nasution, Mahmul Siregar, "Tanggung Jawab Korporasi Dalam Tindak Pidana Di Bidang Perpajakan (Analisis Terhadap Putusan Mahkamah Agung No. 2239 k/Pid.Sus/2012),” *USU Law Journal, Vol.4.No.4* 4, no. 4 (2016): 102, <https://jurnal.usu.ac.id/index.php/law>.

41 Emanuel V. Towfigh Berenike Waubert de Puiseau, Andreas Glöckner, "Integrating Theories of Law Obedience: How Utility-Theoretic Factors, Legitimacy, and Lack of Self-Control Influence Decisions to Commit Low-Level Crimes,” *Judgment and Decision Making* 14, no. 3 (2019): 327, <https://www.cambridge.org/core/journals/judgment-and-decision-making>.

## REFERENCES

- Abdurrakhman Alhakim, Eko Sopyonyono. "Kebijakan Pertanggungjawaban Pidana Korporasi Terhadap Pemberantasan Tindak Pidana Korupsi." *Jurnal Pembangunan Hukum Indonesia* 1, no. 3 (2019): 329. <https://doi.org/10.14710/jphi.v1i3.322-336>.
- Anggia, Putri. "The Influence of International Tax Policy on the Indonesian Tax Law." *Yuridika* 35, no. 2 (2020): 343–62. <https://doi.org/DOI:10.20473/ydk.v35i2.16873>.
- Aqmarina, Fauziah, and Imahda Khoiri Furqon. "Peranan Pajak Sebagai Instrumen Kebijakan Fiskal Dalam Mengantisipasi Krisis Ekonomi Pada Masa Pandemi Covic-19." *FINANSIA: Jurnal Akuntansi Dan Perbankan Syariah* 3, no. 2 (2020): 256–74. <https://doi.org/DOI:https://doi.org/10.32332/finansia.v2i2>.
- Asiyah Jamilah, Hari Sutra Disemadi and Nyoman Serikat Putra Jaya. "Pertanggungjawaban Korporasi Terhadap Kandungan Non-Halal Pada Produk Makanan Sebagai Upaya Perlindungan Konsumen." *Nagari Law Review* 3, no. 2 (2020): 20. <https://doi.org/DOI:https://doi.org/10.25077/nalrev.v3.i2.p.14-31.2020>.
- Berenike Waubert de Puiseau, Andreas Glöckner, Emanuel V. Towfigh. "Integrating Theories of Law Obedience: How Utility-Theoretic Factors, Legitimacy, and Lack of Self-Control Influence Decisions to Commit Low-Level Crimes." *Judgment and Decision Making* 14, no. 3 (2019): 327. <https://www.cambridge.org/core/journals/judgment-and-decision-making>.
- Chasani, Muchammad. "Corporate Criminal Liability in Indonesia on the Perspective of Comparison." *Indonesian Journal of Criminal Law Studies* 2, no. 2 (2017).
- Dewi Sulistyawati. "Ukum Pajak Dan Implementasinya Bagu Kesejahteraan Rakyat." *Salam: Jurnal Sosial Dan Budaya Syar-I* 1, no. 14 (2014): 121–28. <https://doi.org/10.15408/sjsbs.v1i1.1530>.
- Dorado, Daniel, Sofía Monsalve, Ashka Naik, and Ana María Suárez. "Towards Building Comprehensive Legal Frameworks for Corporate Accountability in Food Governance." *Development* 64, no. 3 (2021): 236–44. <https://doi.org/10.1057/s41301-021-00319-8>.
- Enny Agustina. "Hukum Pajak Dan Penerapannya Untuk Kesejahteraan Sosial." *Solusi* 18, no. 3 (2020): 407–18. <https://doi.org/DOI:https://doi.org/10.36546/solusi.v18i3>.
- Glenn Merciano Eben Rohi, I Nyoman Sugiarta, and Ni Made Puspasutari Ujianti. "Penerapan Hukum Pidana Pada Korporasi Yang Melakukan Tindak Pidana Perpajakan." *Jurnal Analogi Hukum* 4, no. 3 (2022): 226–31. <https://doi.org/https://doi.org/10.22225/ah.4.3.2022.226-231>.
- Halim, Abdul, and Mominur Rahman. "Heliyon The Effect of Taxation on Sustainable Development Goals : Evidence from Emerging Countries." *Heliyon* 8, no. May (2022): e10512. <https://doi.org/10.1016/j.heliyon.2022.e10512>.
- Herbert Rumanang, Bismar Nasution, Mahmul Siregar, Mahmud Mulyadi. "Tanggung Jawab Korporasi Dalam Tindak Pidana Di Bidang Perpajakan (Analisis Terhadap Putusan Mahkamah Agung No. 2239 k/Pid. Sus/2012)." *USU Law Journal, Vol.4.No.4* 4, no. 4 (2016): 102. <https://jurnal.usu.ac.id/index.php/law>.
- I Made Walesa Putra, Marcus Priyo Gunarto, Dahliana Hasan. "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan (Studi Putusan Pengadilan Negeri Jakarta Barat No.: 334/Pid. Sus/2020/PN Jkt.Brt)." *Media Iuris* 5, no. 2 (2022): 231–58. <https://doi.org/DOI:10.20473/mi.v5i2.33369> DOI: 10.20473/mi.v5i2.33369 10.20473/mi.v5i2.33369 10.20473/mi.v5i2.33369.
- . "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan (Studi Putusan Pengadilan Negeri Jakarta Barat No.: 334/Pid. Sus/2020/PN Jkt.Brt)." *Media Iuris Vol. 5 No. 2, J 5*, no. 2 (2022): 239. <https://doi.org/DOI:10.20473/mi.v5i2.33369>.
- Id, Junbing Xu, Minling Zhu Id, Shengying Song Id, and Yunxi Wu Id. "Does Government Institutional Reform Deter Corporate Tax Evasion ? Evidence from China," 2022, 1–23. <https://doi.org/10.1371/journal.pone.0273372>.
- Iskandar, Agus. "Kepastian Hukum Dalam Penegakan Hukum PerpajakanNo Title." *Jurnal Pranata Hukum* 14, no. 1 (2019): 47.

- Iswahyudi, Heru. "Do Tax Structure Affect Indonesia's Economic Growth?" *Journal of Indonesian Economy and Business* 33, no. 3 (2018): 2016–2242. <https://journal.ugm.ac.id/jieb/article/view/29033/23667>.
- Kamoto, Etsuji O. "AN ANALYSIS OF ADMINISTRATIVE SANCTIONS AND CRIMINAL PROSECUTIONS OF DOCTORS IN JAPAN" 52, no. 11 (2005): 994–98.
- Kukuh Dwi Kurniawan dan Dwi Ratna Indri Hapsari. "Pertanggungjawaban Pidana Korporasi Menurut Vicarious Liability Theory." *Jurnal Hukum IUS QUIA IUSTUM* 29, no. 2 (2022): 324 – 346. <https://doi.org/10.20885/iustum.vol29.iss2.art5>.
- Kusumo, Bambang Ali. *Analisis Kelemahan Tanggung Jawab Korporasi Dalam Tindak Pidana Di Bidang Perpajakan*. Solo: Unisri Press, 2020. [https://press.unisri.ac.id/wp-content/uploads/2020/08/FIX\\_A5\\_Pak-Bambang-Ali\\_Analisis-Kelemahan-Tanggungjawab-Korporasi....pdf](https://press.unisri.ac.id/wp-content/uploads/2020/08/FIX_A5_Pak-Bambang-Ali_Analisis-Kelemahan-Tanggungjawab-Korporasi....pdf).
- Luh Putu Veda Pranayani, I Gusti Ngurah Parwata. "Vicarious Liability Dalam Tindak Pidana Anak Dditinjau Dari Hukum Positif Indonesia." *Jurnal Kertha Wicara* 10, no. 2 (2021): 117–76. <https://doi.org/DOI : KW.2021.v10.i02.p02>.
- Kementerian Keuangan RI. "Menkeu : Kinerja Penerimaan Negara Luar Biasa Dua Tahun Berturut-Turut," 2023. <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Kinerja-Penerimaan-Negara-Luar-Biasa>.
- Mulyati, Nani. "Pentingnya Membentuk Budaya Antikorupsi Dilihat Dari Perspektif Pertanggungjawaban Pidana Korporasi." *Nagari Law Review* 2, no. 2 (2019): 185. <http://nalrev.fhuk.unand.ac.id/index.php/nalrev/article/view/132/32>.
- Nurchalis. "Efektivitas Sanksi Pidana Dalam Undang-Undang Ketentuan Umum Dalam Pengindaran Pajak Korporasi." *Jurnal Hukum Dan Peradilan* 7 No.1 (20, no. 1 (2018)).
- OECD. *Fighting Tax Crime, The Ten Global Principle*. Paris: OECD Publishing, 2017.
- Palil, Mohd Rizal, Marlin Marissa Malek, and Abdul Rahim Jaguli. "Issues, Challenges and Problems with Tax Evasion: The Institutional Factors Approach." *Gadjah Mada International Journal of Business*, 2016. <https://doi.org/10.22146/gamaijb.12573>.
- Praboro, M. Shidqon, and Yurida Zakyy Umami. "The Existance of A Company in the Society and Its Legality in Indonesian Law." *Journal of Private and Commercial Law* 2, no. 1 (2018): 33–46. <https://doi.org/DOI: https://doi.org/10.15294/jpcl.v2i1>.
- Putra, I Made Walesa, Marcus Priyo Gunarto, Dahliana Hasan, and Universitas Gadjah Mada. "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan ( Studi Putusan Pengadilan Negeri Jakarta Barat No. : 334 / Pid. Sus / 2020 / PN Jkt. Brt )." *Medua Juris* 5, no. 2 (2022): 231–58. <https://doi.org/10.20473/mi.v5i2.33369>.
- Rahmadia, Fitriani. "Theoretical and Conceptual Reflection Regarding Corporate Criminal Responsibilities Influencing the Formulation of Laws." *Lentera Hukum* 7, no. 1 (2020): 17–36. <https://doi.org/https://doi.org/10.19184/ejhl.v7i1.14297>.
- RI, Mahkamah Agung. No. 2239 K/PID.SUS/2012 (2012).
- Rizaty, Monavia Ayu. "Ada 3.680 Dugaan Tindak Pidana Perpajakan Pada Semester I/2022,." Data Indonesia. Id, 2022. <https://dataindonesia.id/bursa-keuangan/detail/ada-3680-dugaan-tindak-pidana-perpajakan-pada-semester-i2022>. .
- Sebayang, Albert Sanchez, Zulkarnein Koto, and Marsudin Nainggolan. "Corporate Criminal Liability In Law Enforcement Against Premanisme." *HERMENEUTIKA* 6, no. 2 (2022): 274–82. <https://doi.org/DOI : 10.33603/hermeneutika.v6i2.7462>.
- Simanjuntak, Enrico. "Peran Yurisprudensi Dalam Sistem Hukum Di Indonesia, Enrico Simanjuntak." *Jurnal Konstitusi* 16, no. 1 (2019): 101. <https://doi.org/DOI: https://doi.org/10.31078/jk1615>.
- Soemitro, Rochmat. , *Dasar-Dasar, Hukum Pajak Pendapatan*,. Jakarta: Salemba Empat, 2007.

- Suwiknyo, Edi. "Tindak Pidana Perpajakan Melonjak." *Biz tax Review*, 2019. <http://biztaxreview.com/TindakPidanaPerpajakanMelonjak.html>.
- Syahdeini, Sutan Remy. *Ajaran Pidana: Tindak Pidana Korporasi & Seluk-Beluknya* No Title. Jakarta: Kencana, 2017.
- Virginia1, Erja Fitria, and Eko Soponyono. "Pembaharuan Kebijakan Hukum Pidana Dalam Upaya Penanggulangan Tindak Pidana Perpajakan." *Jurnal Pembangunan Hukum Indonesia* 3, no. 3 (2021): 299–311. <https://doi.org/DOI>: <https://doi.org/10.14710/jphi.v3i3.299-311>.
- Yenni Mangoting, et al. "Tax Fraud Intentions with an Integrative Model Approach." *Jurnal Aset (Akuntansi Riset)* 13, no. 2 (2021): 331. <https://doi.org/>: <https://doi.org/10.17509/jaset.v13i2.38880>.
- Yoserwan, Danil E. Kurniawan I. "Criminal Law Policy About Monetary Sanction In The Bill of Penal Code Of Indonesia." *Simbur Cahaya* 27, no. 1 (2020): 82. <https://doi.org/10.28946/sc.v27i.8091>.