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The Mechanism of Law Enforcement for Taxation in Indonesia Court System I. Introduction The purpose of criminal law policy in the field of can be carried out properly so that it can realize taxation is basically not to look for mistakes or justice, certainty and balance between the parties provide punishments as revenge, but to realize the involved in it. **level of public compliance as taxpayers so that in the** The main problem related to the tax crime is the **end they can increase state revenues in the taxation** need for an anticipatory movement in an effort to sector. overcome the occurrence of these crimes. Why is Efforts to build consistent enforcement of the tax that, because taxes are one of the most important law is one way that the tax provisions can be items of state revenue so strong protection is adhered to and complied with by the taxpayer [1]. needed? **In the politics of Indonesian criminal law,** Consistency is expected to be a justification, so that interpreting tax crimes as an effort to try or make tax compliance arising from the taxpayer is not on and formulate a criminal law in the field of taxation the basis of threats and coercion, but because is appropriate and good. **compliance is voluntary full from the taxpayer, but** Violations of taxation obligations carried out by on the other hand the government also requires a taxpayers insofar as they are related to tax means of coercion and sanctions are deter and administration measures are subject to educate a consequence from public obligations to administrative sanctions [3], while those concerning the state [2]. criminal acts in the taxation sector are subject to In addition to administrative law enforcement that criminal sanctions and to know that a criminal act uses administrative sanctions as an instrument, in has occurred in the field of taxation, manage data or the tax field it is also known as criminal law other information to refer to compliance with the enforcement. Enforcement of criminal law in the fulfillment of tax obligations and for other purposes field of tax certainly also has a specific purpose, in order to implement the provisions of tax laws and namely so that the legal provisions in the field of tax regulations. SSHJ - VOL-03, ISSUE-08, 2019 Page no. 1492-1496 Page 1492 Khalimi / **The Mechanism of Law Enforcement for Taxation in Indonesia Court System** According to Mulder, strafrechtspolitiek or criminal hinder the realization of people's welfare in all law politics is a policy line to determine: 1) How far fields, for example in the form of social security for the applicable tax provisions need to be changed or the poor, health, education, healthy homes are renewed; 2) What can be done to prevent the people's human rights that must be fulfilled by the occurrence of tax crime; and 3) How the State or government. The tax officials led to non- investigation, prosecution, trial and implementation compliance of Human Rights mentioned above so of taxation must be carried out [4]. According to that tax officials can be categorized has been Sampara, efforts to tax crime prevention to criminal contributing to the human rights violations even if law, in essence also part of the effort to enforce the indirectly. law (especially criminal

law enforcement). Often Mill said that the principle of "equality of taxation" also said politics or criminal law policy is also part which was interpreted as "equality of Sacrifice" [9]. of law enforcement policy [5]. Moon also quoted Musgrave, "... that people at Efforts to against crime in the tax sector through the different income levels should have an equal making of criminal law are essentially an integral proportionate sacrifice"[10]. Mill argues, the tax part of the protection efforts for people who are scheme is in accordance with the basic principles of social defenders, and efforts to achieve public taxation which Mill called the principle of equality welfare in the context of eradicating and reducing of tax where according to Mill's understanding is the poverty (social welfare). Therefore, it is natural that same as the principle of equality of responsibility policies or politics of criminal law include tools or that must be borne by each individual [11]. instruments in an effort to protect against taxes **Mill also argues that taxes must function as a means** which constitute the main source of state revenue. of equalizing people's income with the adoption of II. Taxes in the Concept of the State Of Law progressive tax rates [12]. With a high tax rate so that income is received in excess from a certain **Goodin argue that, "social welfare is not intended to** number of residents, the tax yield can be used for **create equality of conditions from classes or groups** small-income residents or poor people through tax in society or to regulate or direct economic revenues which are domestic revenues and activities, but is to provide goods and special channeled as government subsidies or the provision services for people and families who entitled to of free services such as social security, health and service [6]. More fundamentally (the realization of education. social welfare is related to the fulfillment of human rights, according to Moon, a welfare state is closely III. Methods related to the concept of human rights and morality The research method used a normative legal of the state administrators [7]. research. This method is study by researching the Mustafa explained that Indonesia's human rights library materials or secondary data which includes have been secured as defined in the Act of 1945, the research legal principles and systematics of law, fourth change in Chapter XA of Article 28 and research synchronization of legislation in terms of Article 281. Thus, according to Mustofa, the failure vertical and horizontal, which is done in an effort to to realize these human rights constitutes a violation obtain the necessary data in relation with the with reference to Law No. 39 of 1999 concerning problems. The study using normative legal research Human Rights [8]. methods because the study of law is a process of **finding the rule of law, principles of law and legal** In relation to the description, the Directorate General doctrines in order to answer the legal issues to be of Taxes, the Directorate General of Customs and faced [13]. The data used are secondary data **Excise, the Regional Revenue Service that does not** consists of primary legal materials, secondary law carry out its duties under the Taxation Law in and tertiary legal materials. In addition, it is also collecting taxes, including in providing tax services used as the primary data, secondary data, and so that taxpayer compliance according to tax **revenues is not achieved so that conditions This will** SSHJ - VOL-03, ISSUE-08, 2019 Page no. 1492-1496 Page 1493 Khalimi / **The Mechanism of Law Enforcement for Taxation in Indonesia Court System** supporting legal materials. For data analysis of data or attitude that follow aim to create, maintain and was conducted using qualitative juridical analysis. sustain the life of peace, harmony, befit and balanced. IV. Discussion When connected with the results in this research it Taxes have a considerable contribution in the non- can be seen that law enforcement in the field of oil revenues. **Based on a fiscal perspective, taxes are** taxation has not been functioned or carried out as state revenues that are used to improve people's expected. This can be seen from the absence of cases welfare with the basic principle of raising funds **of violations or crimes in the field of taxation which** obtained from and for the community through a are in the forage table or resolved through mechanism that refers to legislation. Taxes are examinations in court due to: **income funds that have potential through population** growth and economic stability. In this regard, tax a) The existence of a mental attitude of taxpayers management is a priority for the government [14]. who are oriented to solving tax problems by Taxes in Indonesia according to their authority are negotiating / compromising, the causes of the divided into Central and Regional taxes. level of settlement of tax crimes are always resolved by means of non-criminal / outside **Criminal acts in the field of taxation or tax crimes** the criminal justice system. Such a method if are incorrect information regarding reports relating viewed in terms of law enforcement towards **to tax collection, which submit a notification letter,** weakening practices in seeking legal certainty but whose contents are incorrect or incomplete or and justice. attach incorrect information so as to cause state b) There is a taxation doctrine that gives the losses and other crimes which regulated in the tax benefits of taxation that prioritizes the use of law. the state, so in the case of problems (in the Law enforcement for taxpayers who violate and withdrawal of taxes for example), the priority legal protection for those who have obeyed and is the benefits and utilization of the state or those who should receive benefits from taxation government. [15]. It needs to be realized that law enforcement c) The existence of community participation efforts are not always directly proportional to the (taxpayers) who are lacking in completing tax aim,

namely that the community obeys the law. It criminal acts through the criminal justice takes a process and awareness of all parties that the system, this is due to the reluctance of law enforcement process must be carried out in taxpayers to settle tax cases to law order to create order in society, nation and state. If enforcement officers. there is no awareness of the need for law d) The existence of a policy in taking steps by the enforcement, the process of law enforcement carried tax authorities (Civil Servant Investigators) out will be constrained. **prioritizes the need to optimize state revenues.** Law enforcement is the administration of law by law e) In criminal acts in the field of taxation, it enforcement officers and by everyone concerned in requires a relatively long time in the inspection accordance with their respective authorities process. according to the applicable laws and regulations f) Criminal acts in the field of taxation are [16]. Enforcement of criminal law is essentially the complaints seconds (klacht delict). application of laws and regulations and policies of g) The firmness of the tax apparatus itself is still officials in implementing regulations. lacking to ensnare the perpetrators of tax crimes. Thus, law enforcement is a system that involves h) Tax crime is somewhat more difficult in terms harmonizing values with real rules and human of proof. behavior [17]. These rules then become guidelines i) Cases of criminal offenses in the field of or standards for behavior and actions that are taxation are sought to be resolved deemed appropriate and appropriate. This behavior administratively. SSHJ - VOL-03, ISSUE-08, 2019 Page no. 1492-1496 Page 1494

## Sources

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