

THE POSITION OF CIVIL SERVANT INVESTIGATOR OF DIRECTORATE GENERAL OF TAX (DGT) IN THE FRAME OF TAXATION CRIMINAL LAW ENFORCEMENT IN INDONESIA

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Submission: March 22, 2021

Publication: June 18, 2021

Abstrak. *This study aims to investigate the position of the DGT's Civil Servant Investigator in relation to their duty to enforce taxation criminal. The law enforcement of taxation criminal in Indonesia is involving several institution like Civil Servant Investigator (Directorate General of Taxes Institution), Police Investigator (Indonesian Police Institution), and Attorney Investigator (Attorney Institution). This involving, which lately leads to the position and authority problem of each institution. This study will be focused on the position of civil servant investigator of Directorate General of Tax and its relation with other party like Supervisory Coordinator which occupied by police investigator, and also other investigator from another institution. The method which is used in this study is normative juridical approach with analytical descriptive specification. Based on that method, then the researcher will compare between the position of DGT's Civil Servant Investigator 'in legislation' and 'in its practice' through library study and field research. The researcher carry out this research based on the researcher's consideration about the importance of state income from the taxation sector, so that the unlawful act that detrimental from the taxpayer and any related party of it can be eradicated immediately. The results shows that the position of the DGT Civil Servant Investigator in the framework of eradicating taxation criminal was emphasized as the primary investigator. This position is based on Law No. 16 of 2009 as lex specialis derogat legi generalis against Law No. 8 of 1981. Based on this position, there some friction that occurs between the DGT Civil Servant Investigator and other officer from another institution. For example, the DGT Civil Servant Investigator of the West Sumatra-Jambi Regional Office, which was designated as a suspect by the Police investigator, and the Mobile 8 tax restitution was handled by the Attorney Investigator. One of the factors that causing the friction is the difference in organizational culture of each related institution. Therefore, the researcher recommend that each institution should understand carefully what their primary function is in dealing with taxation criminal so that there will be no misunderstanding and potency of overlapping between related institutions which can interfere the law enforcement process.*

Keywords:
Civil Servant Investigator;
Criminal;
Law Enforcement;
Tax.

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INTRODUCTION

As a welfare state, the state is obliged by their citizen to improve their standard of living. Therefore, a welfare state should have several ability, one of it is financial ability. Where tax is one of supporting aspect in this ability. Tax is seen as very important thing in a welfare state, which as one of the main state income to fund the government's activity in carrying out development in all field and aspect to improve social welfare of the community in the concerned country.¹ As Rochmat Soemitro states that:²

“Tax from the legal perspective is an engagement which emerges because of a law that creates an obligation for citizens to deposit certain amount of their income to the state.”

Based on Article 1 of Law of the Republic of Indonesia Number 16 of 2009 on Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures Into Law (hereinafter referred to as Law No. 16 of 2009), explains that:

“Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people.”

Referring to the understanding above, where tax is used for general expenditure for the prosperity of community, in other words that the role of tax is very important for the sustainability of a country. An expert states that tax have two function, including:³

1. Budgetary function, where the tax serves to put money as much as possible into the state treasury so that the financing of state expenditures can be fulfilled.
2. Regularend function, where the tax function is to regulate the community in economic, social, and political field.

Indonesia is one of the countries which settled the tax as one of the source of state revenue in improving citizen's welfare.⁴ Tax revenue as a support for national income, based on the 2021 State Budget which contributes around Rp. 1,444.5 Trillion of the total 2021 State Budget of Rp. 1,743.6 Trillion.⁵ As we can see from this data, about 82% of tax contributes to state revenue. Based on this revenue's fact, thus the state continually commits their maximum efforts to increase tax revenue, such as making regulation.

¹Atmasasmita, Romli. (2004). *Sekitar Masalah Korupsi: Aspek Nasional dan Aspek Internasional*. Bandung: CV. Mandar Maju, p. 39.

²Soemitro, Rochmat. (1992). *Pengantar Singkat Hukum Pajak*. Bandung: Eresco, p. 11.

³Suandy, Erly. (2011). *Hukum Pajak* (Fifth edition). Jakarta: Salemba Empat, p. 12.

⁴Ketaren, Siti Maimana Sari, *et al.* (2013). Peranan Penyidik Pegawai Negeri Sipil (PPNS) Perpajakan dan Penyidik Polri dalam Penanganan Tindak Pidana Perpajakan. *USU Law Journal, Universitas Sumatera Utara*, 1(2), p. 57.

⁵Editorial. (2021). *Informasi APBN 2021: Percepatan Pemulihan Ekonomi dan Penguatan Reformasi*. Jakarta: Direktorat Jenderal Anggaran, Kementerian Keuangan, p. 7.

These regulations are known as tax law, which contains the content of administrative law. The tax law also contains the elements of constitutional law and criminal law.⁶ The law itself is dynamic, because tax collection must pay attention to several factors, such as transformation of economic life among the community. Based on its characteristic, tax law is included in the realm of administrative law. The tax law has coercive power and obeyed by the legal subject which regulates it, therefore the legislation is given criminal sanction (penal sanction), either in fines or imprisonment. The coercion in tax law can be seen by the setting of various kinds of rules which regulate the criminal act in legislation of taxation (*peraturan perundang-undangan perpajakan*), where the aim is that the tax law has coercive power so that can be obeyed widely by the community.⁷

The violation of tax based on the formulation of Law No. 16 of 2009 which is consist of administrative and criminal violation. An effort which done by the Indonesian government in overcoming this tax violation is by enforcing tax law. After the independence of Indonesia, tax law enforcement is done persuasively with a soft approach, where the government only makes an appeal and socialization to the community to obey paying tax. Referring to Europe's countries, such as Germany, which imprisons their citizen who did not pay tax, thus Indonesian Directorate General of Tax (DGT) has also begun increasing the effort of tax law enforcement like other developed countries. However, still many of corporation (corporate taxpayer) evades tax and commits tax criminal, such as the cases of tax invoices that are not based on actual transactions, and this is becomes one of the modes to undermine the state income through the Value-Added Tax (VAT) restitution mechanism.⁸

The importance of tax as a source of state income, several references of criminal law and criminology classified the violation upon tax law as felony, which can be threatened with imprisonment and cumulative fines.⁹ The criminal law reference also places a criminal in the tax sector as a white-collar crime and, at the same time, as a type of business crime.¹⁰ In order to deal with tax criminal, thus one of the processes that must be carried out is an investigation. Based on Article 1 number 2 of Law of the Republic of Indonesia Number 8 of 1981 on the Code of Criminal Procedure (hereinafter referred to as Law No. 8 of 1981), explains that:

"Investigation is a series of acts by an investigator in matters and by means regulated in this law to seek and gather evidence with which to clarify whether an offense has occurred and to locate the suspect."

⁶Brotodihardjo, R. Santoso. (2013). *Pengantar Ilmu Hukum Pajak*. Bandung: Refika Aditama, p. 1.

⁷Sirait, T. Mangaranap. (2019). *Hukum Pidana Pajak Indonesia (Materiil dan Formil)*. Yogyakarta: CV. Budi Utama, pp. 13-14.

⁸*Ibid.*, p. 9-10.

⁹Ketaren, Siti Maimana Sari, *et al.* (2013). *Op. Cit.*, p. 58.

¹⁰*Ibid.*

Based on Article 6 section (1) of Law No. 8 of 1981, regulates that an investigator shall be:

- a. an official of the State Police of the Republic Indonesia;
- b. a certain official of the Civil Servant who is granted special authority by law.

Based on Article 7 section (1) of Law No. 8 of 1981, regulates that an investigator as intended by Article 6 section (1) point a by virtue of his authority shall be competent:

- a. to accept a report or complaint from a person about the existence of an offense;
- b. to take the first steps at the place of occurrence;
- c. to order a suspect to stop and examine the suspect's identification;
- d. to carry out arrest, detention, search and seizure;
- e. to carry out the examination and seizure of documents;
- f. to fingerprint and photograph a person;
- g. to summon a person to be heard or examined as a suspect or a witness;
- h. to call in an expert required in connection with the examination of a case;
- i. to terminate an investigation;
- j. to take other responsible acts in accordance with law.

As one of the efforts in dealing with tax problems, the Indonesian legal system admits the existence of special investigator to investigate cases which related to tax fraud that contains criminal elements. In article 6 section (1) point b of Law No. 8 of 1981 known a certain official of the Civil Servant (hereinafter called as Civil Servant Investigator). This Civil Servant Investigator usually carried out investigation of certain criminal act, where this criminal is not like general criminal that Police Investigator usually handle. Civil Servant Investigator is known in several institutions in Indonesia, including:

1. Directorate General of Tax, Ministry of Finance of the Republic of Indonesia;
2. Directorate General of Customs and Excise, Ministry of Finance of the Republic of Indonesia;
3. The Ministry of Environments and Forestry of the Republic of Indonesia;
4. The Ministry of Communication and Information Technology of the Republic of Indonesia;
5. The Ministry of Transportation of the Republic of Indonesia;
6. The Commission of Corruption Eradication of the Republic of Indonesia.

As for the taxation criminal, the authorized investigator is the DGT Civil Servant Investigator, as based on Article 44 section (1) of Law No. 16 of 2009, which regulates that:

"A certain official of the Civil Servant within the Directorate General of Tax is given special authority as an Investigator to investigate criminal acts in the field of taxation, as referred to in Law Number 8 of 1981 on the Code of Criminal Procedure."

It is well known that Civil Servant is the executor of government duty in providing service to the community.¹¹ Based on Article 1 number 3 of Law of the Republic of Indonesia Number 5 of 2014 on the State Civil Administration, explains that:

“Civil Servant ... is an Indonesian citizen who meets certain requirements, is appointed as a State Civil Administration Employee permanently by a staffing builder to occupy a government position.”

Civil Servant is served as the element of state apparatus, which in charge of providing service to the community in a professional, honest, fair, and equitable manner in carrying out state, government, and development tasks which include law enforcement as an investigator.¹²

This Civil Servant Investigator in carrying out law enforcement in taxes criminal is under the auspices of the Supervisory Coordinator (*Korwas*) which occupied by the Police Investigator. Therefore, DGT Civil Servant Investigator, as based on Article 44 section (3) of Law No. 16 of 2009, regulates that:

“The Investigator ... notifies the commencement of investigation and submits the investigation results to the Public Prosecutor through an official of the State Police of the Republic of Indonesia Investigator in accordance with the provisions stipulated in the Law on the Code of Criminal Procedure.”

In carrying out their investigative authority, the DGT Civil Servant Investigator can ask for assistance or help from other law enforcement officer, in the form of technical assistance, tactical assistance, coercive assistance, and/or consultation assistance in the context of investigation.¹³

The position of the DGT Civil Servant Investigator in carrying out tax criminal law enforcement is not without problems. The problems that occur are related to the synergy between the DGT Civil Servant Investigator and the Police Investigator, because according to Article 44 section (3) of Law No. 16 of 2009, the DGT Civil Servant Investigator is required to submit the commencement and the result of the investigation to the Public Prosecutor through the Supervisory Coordinator which occupied by the Police Investigator. However, procedural mistakes could happen in practice, where the DGT Civil Servant Investigator immediately submits a notice of investigation commencement and result to the Public Prosecutor for the reason of shortening the bureaucratic steps. The position of Supervisory Coordinator for tax criminal also has ambiguity in the law and legislation which regulates this thing, where the DGT Civil Servant Investigator, based on Article 7 section (2) of Law No. 8 of 1981, regulates that:

¹¹Yassin, Muhammad. (2016). Perlindungan Hukum bagi Warga Negara dalam Pelaksanaan Mutasi Pegawai Negeri Sipil. *Yuridika, Universitas Airlangga*, 31(2), p. 254.

¹²Effendi, Prihatin. (2016). Netralisasi Pegawai Negeri Sipil sebagai Aparatur Negara dalam Sistem Pemerintahan di Indonesia. *Jurnal Pro Hukum: Jurnal Penelitian Bidang Hukum Universitas Gresik*, 5(2), p. 145.

¹³Sirait, T. Mangaranap. (2019). *Op. Cit.*, p. 55.

“An investigator as intended by Article 6 section (1) point b shall have the authority as vested by the pertinent underlying law and shall in carrying out his duties be under the coordination and supervision of the investigator referred to in Article 6 section (1) point a.”

However, Law No. 16 of 2009 which is *lex specialis* from Law No. 8 of 1981, regulates that the role of the Police Investigator as Supervisory Coordinator, which in addition is to provide help in the investigation process, also limited to receive report only. Therefore, the problem is that the police as an institution which has a function in juridical dimension as law enforcement is only acts as a report recipient of the DGT Civil Servant Investigator. The potency of authority overlap between the Police Investigator and the DGT Civil Servant Investigator is also possible because, on the one side, the DGT Civil Servant Investigator is given full authority to investigate taxation criminal. While on the other side, the Supervisory Coordinator which occupied by the Police Investigator with the position as the coordinator, according to Law No. 8 of 1981 could claim the right to participate in the investigation of taxes criminal. That thing can disrupt the position of DGT Civil Servant Investigator due to miss-coordination and egocentricity of each institution, which lately could implicates the law enforcement against taxation criminal.

The relationship between the Police Investigator with the DGT Civil Servant Investigator has experienced friction several times. For example, in 2014, a DGT Civil Servant Investigator at the West Sumatra-Jambi Tax Service Office was suspected by the Police. The chronology of the incident occurred when the DGT Civil Servant Investigator at the West Sumatra-Jambi Tax Service Office investigated an allegation of taxes criminal of a company. The company reported to the Police with the accusation that the DGT Civil Servant Investigator had falsified a letter, committed embezzlement, misconduct, and office criminal. Based on that report, the Police questioned the Head of the Regional Office and the suspected DGT Civil Servant Investigator.¹⁴ The case ended amicably by the issuance of a letter of termination of case investigation by the Police, thus, this case shows a small example of disharmony between the two institutions. In addition, the DGT Civil Servant Investigator also had friction with the Attorney General’s Office investigator in the *Mobile 8* case. The criminal case of tax restitution by *Mobile 8* company which was investigated by the Attorney General’s Office was also submitted to pretrial by the defendant, the former president director of *Mobile 8* Company. In this case, the South Jakarta District Court granted the request, while the Attorney General’s Office has no right to investigate Tax Crimes because the DGT Civil Servant Investigator owns that authority.¹⁵ Based on these examples, it can be observed that despite the position of the DGT Civil Servant Investigator as a tax

¹⁴FNH. (2015, 25 May). Penyidik Pajak Berwenang Memotret Orang. *Hukum Online*. Retrieved at the date of 13 December 2020.

¹⁵Michico, Nathania Riris. (2016, 29 November). 2 Tersangka Mobile-8 Menang Praperadilan, Penyidikan Harus Dihentikan. *Detik.com*. Retrieved at the date of 18 December 2020.

criminal investigator which its authority is regulated by the law, there are still law's violations which conducted by other institutions by investigating taxes criminal.

Law enforcement which is initiated by DGT Civil Servant Investigator as a gatekeeper in tax criminal case has a crucial urgency. Based on the Financial Transaction Reports and Analysis Center (PPATK) data, as of June 2019, the number of suspicious financial reports related to alleged taxes criminal reached 738 reports¹⁶ and greatly increased by more than 100% at the end of 2019 to 1481 reports. Furthermore, in 2020, reports of suspicious financial transactions which is related to alleged tax criminal increased in compare with the previous year, to 1602 reports.¹⁷ The increase of alleged tax criminal in the data shows that various aspects of handling taxes criminal problems still need to be fixed, including optimizing the DGT Civil Servant Investigator. In order to optimize the performance of the DGT Civil Servant Investigator, in order to be implemented effectively and efficiently, therefore it is necessary to build a harmonious relationship with other criminal justice subsystems without hindering their duties, authorities, and functions in uncovering taxes criminal.

Research that discusses the Civil Servant Investigator has been conducted several times. The first one was conducted by Yudha Cakra Buana that discusses the authority of the Forestry Investigator Civil Servant in arresting suspect.¹⁸ The second one was conducted by A. Andriansyah, *et al.*, discusses the implementation of the Aceh Civil Servant Investigator's task.¹⁹ The third one was conducted by Siti Maimana Sari Ketaren, *et al.*, discusses the role of DGT Civil Servant Investigator and Police Investigator who have a functional relationship in eradicating tax criminal.²⁰ Another one was conducted by Muhammad Abdu Firman Kelana which discusses the form of supervision by DGT Civil Servant Investigator, whether the provision of the legislation which is implemented by DGT Civil Servant Investigator have the difference with Law No. 8 of 1981, and how was the legal relationship between the Civil Servant Tax Investigator and the Police.²¹ The last one, conducted by Agus Prasetyo, *et al.*, discusses how to regulate, implement, and constrain the investigation of tax criminal at the Central Java I Regional Tax Office.²²

¹⁶Yoserwan, Y. (2020). Fungsi Sekunder Hukum Pidana dalam Penanggulangan Tindak Pidana Perpajakan. *Jurnal Penelitian Hukum De Jure, Badan Penelitian dan Pengembangan Hukum dan HAM*, 20(2), p. 167.

¹⁷Wildan, Muhamad. (2021, 22 Februari). Naik, Laporan Transaksi Keuangan Mencurigakan Dugaan Pidana Perpajakan. *DDTC News*. Retrieved at the date of 15 June 2021.

¹⁸Buana, Yudha Cakra. (2016). Kewenangan Penyidik Pegawai Negeri Sipil dalam Melakukan Penangkapan (Kajian atas Beberapa Putusan Praperadilan). *Jurnal Online Mahasiswa Fakultas Hukum, Universitas Riau*, 3(1), p. 2.

¹⁹Andriansyah, A., *et al.* (2015). Kedudukan, Tugas, dan Fungsi Penyidik Pegawai Negeri Sipil di Aceh. *Jurnal Ilmu Hukum, Universitas Syiah Kuala*, 3(4), p. 8.

²⁰Ketaren, Siti Maimana Sari, *et al.* (2013). *Op. Cit.*, p. 74.

²¹Kelana, Muhammad Abdu Firman. (2015). "Overlapping Kewenangan Penyidik Pegawai Negeri Sipil (PPNS) dengan Kepolisian Republik Indonesia dalam Penegakan Hukum Pajak di Indonesia". *Undergraduate Thesis*. Universitas Airlangga, Surabaya, p. 9.

²²Prasetyo, Agus, *et al.* (2016). Praktik Penyidikan Terhadap Wajib Pajak yang Melakukan Tindak Pidana di Bidang Perpajakan di Kantor Wilayah Direktorat Jenderal Pajak Jawa Tengah I. *Diponegoro Law Journal, Universitas Diponegoro*, 5(3), p. 3.

The differences between this study and previous researches, that are Yudha Cakra Buana's research examines Forestry Civil Servant Investigator, A. Andriansyah, *et al.*, examines Aceh Civil Servant Investigator, while this study examines DGT Civil Servant Investigator. Yet, for the research of Siti Maimana Sari Ketaren, *et al.*, Muhammad Abdu Firman Kelana, and Agus Prasetyo, *et al.*, has several similarities in the scope of discussion with this study. This study focuses on 'position', while the three previous studies focus on 'role', 'overlapping authority', and 'investigation practice' in certain areas. Based on these reasons, this research is considered to have a novelty value.

Based on the preliminary description above, thus this study aims to analyze the position of DGT Civil Servant Investigator in the framework of eradicating taxes criminal. The benefits of this research are expected to contribute to knowledge in 'position' of each institution, which carries out the eradication of tax criminal.

METHOD

The type of approach which is used in this research is normative juridical with analytical descriptive research specification. Normative juridical is an approach method that seeks to harmonize the applicable legal provision in legal protection against norms or other legal regulations in relation to the application of these legal regulations in practice in the field.²³ The specification of analytical descriptive research is to describe the applicable legislation related to legal theories and the practice of positive law implementation which is related to research problems.²⁴ The research stages consist of library research to find secondary data consisting of primary legal materials, secondary legal materials, tertiary legal materials and field research. The data analysis method used in this study is qualitative, which is collected based on the legislation and informants' views to answer the problems in this study.²⁵ Then, the conclusions are drawn using the deductive method, that is sum up the concrete knowledge about the correct and appropriate rules in solving a problem (case) which is being studied.²⁶

²³Ashshofa, Burhan. (2001). *Metode Penelitian Hukum*. Jakarta: PT. Rineka Cipta, p. 15.

²⁴Qamar, Nurul & Rezah, Farah Syah. (2020). *Metode Penelitian Hukum: Doktrinal dan Non-Doktrinal*. Makassar: CV. Social Politic Genius (SIGn), pp. 47-48.

²⁵Mamudji, Sri, *et al.* (2005). *Metode Penelitian dan Penulisan Hukum*. Jakarta: Badan Penerbit Fakultas Hukum Universitas Indonesia, p. 67.

²⁶Sunggono, Bambang. (1996). *Metodologi Penelitian Hukum*. Jakarta: PT. Raja Grafindo Persada, p. 73.

ANALYSIS AND DISCUSSION

A. The Practice of Tax Criminal Law Enforcement in Indonesia

Indonesia is a law state, as stated in the constitution, which aims to uphold the rule of law to achieve truth and justice.²⁷ Law enforcement that is carried out consistently and continuously is an essential prerequisite for realizing the rule of law and upholding and strengthening the pillars of law state. Yet, if law enforcement is not carried out consistently, it can lead to injustice and legal uncertainty.²⁸ Law enforcement in the field of taxation is unique because, in addition to having an obligation to uphold the rule of law, it also has the primary goal of collecting as many funds as possible to succeed in the country's development. This makes the taxation criminal law enforcement process not easy because law enforcement officer in the taxation sector must carry out the two objectives of taxation law enforcement side by side. Oftenly, this creates a stigma of injustice in society because the provision of the tax criminal law can be stopped through administrative lane by paying a number of state losses which incurred along with fines. The polemic that arises from this provision is that the provision is considered unfair to the people from the lower economic class, who are the employee of the perpetrator of tax criminal and participate in tax criminal. However, the superiors or elites can escape from criminal snares by paying fines, while the employee must be entangled in criminal sanction for not being able to pay the prescribed fine. That thing sometimes shows us that the purpose of criminal law in tax criminal has not been able to run optimally, and administrative sanction is placed as *primum remedium* in tax criminal. In general, the enforcement of tax criminal law in Indonesia relies on taxpayer's compliance in fulfilling various taxation obligations because this is related to implementing the self-assessment system in tax collection in Indonesia.²⁹

Tax law enforcement has obstacle in the form of resistance from the taxpayer. According to R. Santoso Brotodihardjo, "*taxpayer's resistance is all effort and action which directly addressed to the tax authorities to avoid paying tax*".³⁰ Passive resistance includes tax collection obstacle caused by the economic structure, intellectuality and moral of community, and tax collection techniques which carried out by a state.³¹ Active resistance by taxpayer generally consists of tax avoidance and tax evasion, but some introduce other types of active taxpayer resistance, namely tax delinquency. Tax avoidance can be interpreted as an effort

²⁷Moho, Hasaziduhu. (2019). Penegakan Hukum di Indonesia Menurut Aspek Kepastian Hukum, Keadilan dan Kemanfaatan. *Majalah Ilmiah Warta Dharmawangsa, Universitas Dharmawangsa, 13*(1), p. 1.

²⁸Waluyo, Bambang. (2006). *Penegakan Hukum terhadap Tindak Pidana di Bidang Perpajakan*. Jakarta: Sumber Ilmu Jaya, p. 1.

²⁹Nugroho, Adrianto Dwi. (2010). *Hukum Pidana Pajak di Indonesia*. Bandung: PT. Citra Aditya Bakti, pp. 4-5.

³⁰Brotodihardjo, R. Santoso. (2013). *Op. Cit.*, p. 14.

³¹*Ibid.*, p. 13.

by a taxpayer to reduce their tax burden by not committing a criminal.³² The forms of tax avoidance include transfer pricing, thin capitalization, treaty shopping, controlled foreign corporation, and the use of tax haven jurisdictions.³³ Tax evasion is the illegal manipulation of income by a taxpayer to reduce the amount of tax owed.³⁴ The forms of taxpayer action which categorized as tax evasion are the reduction of various types of income, excessive tax credit or tax exemption, concealment of assets, manipulation of bank account, disclosure of actual cost for withholding, recording personal expenses as a business.³⁵ Tax delinquency is the act of taxpayer who commits tax evasion without paying tax debts by hiding the assets owned.³⁶ Tax delinquency by some parties is often equated with tax evasion because of the emphasis on violating tax law.

Tax criminal in practice has developed. Currently, tax criminal often intersect with money laundering criminal and corruption, so that the verification process becomes more complicated. The disclosure of tax criminal case in practice requires data from the suspect, including assets, records of financial transaction, and the amount of balance in bank account. Coordination between DGT Civil Servant Investigator and related institution which have these data has now been improved. Previously, the data requests regarding transaction data from the suspect took two weeks, and currently, it only takes three days. Accountability of data from related parties greatly facilitates the eradication of tax criminal because tax criminal is closely related to accounting. The data that related to the suspect which obtained must be processed first by using accounting science carefully to find whether there are indications of tax fraud by the suspect. Processing the data takes a long time. Accuracy and cross-checking with various parties are needed to check the correctness of the data related to suspect. In general, the data accountability for investigation is very essential.

The enforcement of tax criminal law depends on political will, like law enforcement in general. The government's political will in enforcing tax criminal law can affect the number of tax criminal investigation process due to several considerations, such as administrative sanction which considered more effective in fulfilling tax revenue target or economic condition which less conducive for emergency.³⁷ In line with it, Soeparman considered that there were no taxpayer who committed criminal act in taxation in two years along 1997-1999 because maybe that DGT decided not to investigate criminal act of taxation in a situation

³²Nugroho, Adrianto Dwi. (2010). *Op. Cit.*, pp. 2-3.

³³Gunadi, G. (2020). *Pemeriksaan, Investigasi, dan Penyidikan Pajak*. Jakarta: Koperasi Pegawai Kantor Pusat Direktorat Jenderal Pajak, p. 140.

³⁴Zain, Mohammad. (2008). *Manajemen Perpajakan*. Jakarta: Salemba Empat, p. 44.

³⁵Gunadi, G. (2020). *Op. Cit.*, p. 141.

³⁶*Ibid.*, p. 62.

³⁷Waluyo, Bambang. (2006). *Op. Cit.*, p. 62.

of economic crisis.³⁸ In the period 1997 to early 2000, it can be said that the Indonesian economy was in an unfavorable situation, especially with the economic crisis in 1996 and exacerbated by the massive protest movement in 1998. In fact, for the last 12 years since 2009, tax revenue has struggled to reach the target, where the last time it reached the target was in 2008 due to the 'sunset policy' program. Especially in last two years, economic conditions have been exacerbated by the Covid-19 pandemic. As the effect of Covid-19 pandemic, several outdoor activity is restricts as one of the prevention effort against the pandemic, which have caused economic losses.³⁹ The economic situation in the 1998 crisis and Covid-19 pandemic is logical when it is related to the tax revenue target, because it is requires much cost. Therefore, the state income, primarily through the taxation sector, must be carried out to fulfill state treasury. In filling the void of state treasury, the use of administrative sanctions will be more effective.

B. The Position of Civil Servant Investigator of the Directorate General of Tax in the Eradication of Tax Criminal

The position of an element of law enforcement is significant. Overlap and ambiguity in a position of law enforcement element will lead to legal uncertainty. Criminal law in Indonesia views that the truth that is sought is material truth, but also formal truth cannot be ignored in law enforcement. According to Tri Andrisman, "*criminal punishment as a suffering or misery is intentionally imposed on people who commit action that meets certain conditions*".⁴⁰

Criminal procedure/formal law (Hukum pidana formil) plays a role in keeping the law enforcement process on track, because criminal law that miserable takes away the human rights of the suspect. Therefore, in order to suspect's human rights are not violated and touch *non-derogable* rights, a law enforcement process that on track is needed. The element of law enforcement carry out criminal procedure/formal law (Hukum pidana formil), which plays an important role. The position of this law enforcement element must be obvious in handling a criminal act so that criminal procedure/formal can run optimally.

The element of criminal law enforcement consists of various kinds and can be classified depending on the criminal that being handled. The DGT Civil Servant Investigator is a law enforcement element that specializes in dealing with tax criminal. The position of the DGT Civil Servant Investigator in handling a tax criminal case is under the coordination and supervision of Police Investigator, as stipulated in Article 7 section (2) of Law No. 8 of 1981 and Article 44 section (3)

³⁸Soeparman, S. (2001). *Berbagai Aspek Penegakan Hukum di Bidang Perpajakan*. Jakarta: Forum Mandiri Karya, p. 24.

³⁹Hadiwardoyo, Wibowo. (2020). Kerugian Ekonomi Nasional Akibat Pandemi Covid-19. *Baskara: Journal of Business and Entrepreneurship, Universitas Muhammadiyah Jakarta*, 2(2), p. 83.

⁴⁰Andrisman, Tri. (2009). *Asas-Asas dan Dasar Aturan Hukum Pidana Indonesia*. Bandar Lampung: Penerbit Universitas Lampung, p. 8.

of Law No. 16 of 2009. In addition, it has been explicitly regulated in Law No. 8 of 1981 and Law No. 16 of 2009 that tax criminal is the primary domain of the DGT Civil Servant Investigator. In fact, it is not that easy to implement the position of DGT Civil Servant Investigator at the practical level. There is confusion between the DGT Civil Servant Investigator and other institutions about the position of each investigator in handling tax criminal, especially the Police as Supervisory Coordinator.

DGT and Police have made various efforts to resolve position's ambiguity, including the function and power at practical level between the investigators. For example, by making a Memorandum of Understanding (MoU) Number: Kep-81/PJ/2010 and POL Number: B/7/11/2010 dated 22 February 2010 on Law Enforcement in the Taxation Sector. The contents of the MoU briefly consist of 4 points, namely:

1. Assistance with police investigation and security in the context of law enforcement in the field of taxation;
2. Exchange of data and information;
3. Education and training required by the parties;
4. Counseling in the field of taxation.

The first point of the agreement above refers to the assistance which provided by the Police to the DGT Civil Servant Investigator, as based on Article 1 number 8 of Regulation of the Head of the State Police of the Republic of Indonesia Number 5 of 2010 on Coordination, Supervision and Guidance of Investigation for Civil Servant Investigator, explains that:

"Investigation assistance is assistance provided by Police Investigators to Civil Servant Investigators in the form of technical assistance, tactical and coercive measures, and investigation consultations."

The assistance is given by the police because it was related to the authority of the DGT Civil Servant Investigator, who had no right to detain and arrest the suspect. The second point concerns in the availability of data and information for investigation by both institution to facilitate the investigation process. The third point discusses the competence of the DGT Civil Servant Investigator because DGT employees are not necessarily familiar with the investigation process, so, to improve the competence of the DGT Civil Servant Investigator, training from the Police Investigator is needed. The last point discusses the cooperation in counseling the community and taxpayer so that they always comply with their obligation to pay tax and not violate the tax provision such as tax evasion and tax delinquency.

Furthermore, to facilitate the tax law enforcement, on 8 March 2012, a Memorandum of Understanding between the Directorate General of Tax of the Ministry of Finance of the Republic of Indonesia and the Security Intelligence Agency of the State Police of the Republic of Indonesia Number: KEP-42/PJ//2012 and Number: B/21/III//2012 on Intelligence Cooperation in the Framework of Data and Information Collection (hereinafter referred to as MoU Police and DGT of 2012). Based on Article 1 of the MoU Police and DGT of 2012, regulates that this MoU is intended to:

- a. improve the integration of the Parties in the context of collecting data and information to improve compliance with the fulfillment of public tax obligations; and
- b. improve the knowledge and understanding of the Parties under their respective duties and functions and authorities.

Furthermore, based on Article 3 of the MoU Police and DGT of 2012, regulates that the scope of this MoU includes:

- a. cooperation in the field of socialization;
- b. cooperation in the field of operations.

Based on Article 4 section (2) and section (3) of MoU Police and DGT of 2012, regulates that:

- (2) Based on the request of the Second Party, the First Party shall carry out the socialization of tax provisions.
- (3) Based on the request of the First Party, the Second Party shall provide information on the duties and functions and authorities of the Second Party related to intelligence activities.

Based on Article 5 of the MoU Police and DGT of 2012, regulates that cooperation in the operational field as referred to in Article 3 point b includes:

- a. collection of data and information; and
- b. security of intelligence activities.

Based on the MoU which made by the DGT and the Police, the division of task and function between this two institutions should be clear, and the position of each investigator in tax criminal should no longer confuse us. However, there are still several case of friction between the Police Investigator and the DGT Civil Servant Investigator, which eventually leads to “criminalization”.

As previously described, the DGT Civil Servant Investigator of the West Sumatra-Jambi Regional Office was named as a suspect by the Police based on a report from a company that the DGT Civil Servant Investigator is investigating for indication of committing a tax criminal. This is of course contradictory to

the tax criminal law enforcement process because the position of Supervisory Coordinator is held by Police Investigator, where in this investigation process is held by the DGT Civil Servant Investigator. The Police's action at the time which named DGT Civil Servant Investigator as a suspect seemed to indicate the Police's mistake as the Supervisory Coordinator who was unable to supervise DGT Civil Servant Investigator maximally, so that this incident occurred. The case that ended amicably can be judged that one of the main factors causing the problem was the cultural difference between the DGT Civil Servant Investigator and the Police Investigator. According to one of the DGT Civil Servant Investigator officer from West Java I Regional Office, that:⁴¹

"There are still misunderstandings by the Police Investigator regarding the handling of tax criminal, and there are still many Police Investigator who act as Supervisory Coordinator who did not fully understand the taxation problems."

Furthermore, several factors that influenced this problem were:⁴²

1. Policy resources;
2. Communication between institutions;
3. The attitude of the implementer;
4. Social, economic, and political.

As the primary Investigator, the DGT Civil Servant in dealing with tax criminal, besides experiencing friction with other institution's officer in its job implementation, there is also another problem, where the other institution is take over the DGT Civil Servant's task, carry out investigation on tax criminal. This problem can be seen in the Mobile 8 case which described previously, where the Attorney Investigator investigated the criminal of tax restitution. This condition, of course, according to the law and regulation, violates the criminal procedure/ formal law (Hukum pidana formil) provision. Even though it is known that based on Article 30 section (1) point d of Law of the Republic of Indonesia Number 16 of 2004 on the Attorney General's Office of the Republic of Indonesia (hereinafter referred to as Law No. 16 of 2004), regulates that *"in the criminal field, the Attorney has the task and authority to investigate certain criminal acts based on the law"*.

Yet, criminal act that the Attorney can investigate include human rights criminal, based on the Law of the Republic of Indonesia Number 26 of 2000 on the Human Rights Court. Meanwhile, the Law on General Provision and Taxation Procedure, which was enacted in 1983 until the last amendment in 2009, where the attorney investigator is not involved in investigating taxation criminal. In other words, the Attorney Investigator does not have legal standing in conducting

⁴¹Result of interview with one of the DGT Civil Servant Investigator officers of the West Java I Regional Office. February 19, 2021.

⁴²Result of interview with one of the DGT Civil Servant Investigator officers of the West Java I Regional Office. February 19, 2021.

investigation on the Mobile 8 case. The incident like the Mobile 8 case, in practice, is rarely happen. This fact was reinforced by the narrative of one of the DGT Civil Servant Investigator officer of the West Java I Regional Office, that:⁴³

“During my 21 years of service, I have never experienced a situation where other institution usurped the DGT’s authority in investigating taxation criminal. After all, if other institution investigates taxation criminal, it is clear that it is a violation of formal law (hukum formil) and creates the impression of abuse of power. As for the incident in other region, again, this problem can be seen from our legal culture, which is still dominated by social, economic, and political factors. Can we imagine, how strong these factors are, where it can override the applicable legal regulations.”

The Mobile 8 case was eventually dismissed in pretrial. Law enforcement institutions in Indonesia should clearly understand their respective positions so that there is no need for a formally flawed case like this resolved through the court. What can be done to avoid the potential for similar things to happen in the future is to reduce the ego between the involved institutions by not prioritizing personal sentiment in handling a case. Furthermore, talking about the involvement of other institutions, political will is also needed from the government, so that the action of government institution remains in the corridor and their respective position.

Discussing the position of DGT Civil Servant Investigator in investigating taxation criminal is cannot be separated from the assumption that there is egocentricity between each law enforcement institution. Egocentrism is defined as the tendency to judge objects or events based on self-interest and will be less sensitive to the interests or matters of other people.⁴⁴ Explicitly the egocentricity between tax law enforcement institutions is not visible. However, there is a problem with the DGT Civil Servant Investigator of the West Sumatra-Jambi Regional Office, who was named as a suspect by the Police, and the Mobile 8 case where the Attorney Investigator investigated the tax restitution criminal which described above shows that it happened indirectly. The Police, who felt that they had the role of Supervisory Coordinator, assigned the status of a suspect to the DGT Civil Servant Investigator of the West Sumatra-Jambi Regional Office, and the Attorney who felt that they had the right to investigate taxation criminal even though it was against the Law No. 16 of 2009, is an egocentric form. This case is typical, but it must be considered what the cause is, so that preventive action can be taken in the future. If egocentricity between institutions keeps alive, it will disrupt the relation between institutions and will obstruct the law enforcement. So it can be seen that the cause of the egocentric impression by the institution in the enforcement of

⁴³Result of interview with one of the DGT Civil Servant Investigator officers of the West Java I Regional Office. February 19, 2021.

⁴⁴Chaplin, J. P. (2006). *Kamus Lengkap Psikologi* (Trans. by Kartini Kartono). Jakarta: PT. Raja Grafindo Persada, p. 160.

taxation criminal is indicated by the differences of organizational culture between institutions.

According to Stephen P. Robbins, that:⁴⁵

“The organizational culture is a system of shared meaning which held by the members that distinguish the organization from other organizations”.

Basically, each organization's culture could be different each other, as well as the difference of organizational culture between DGT, Police, and Attorney institution. This difference can be seen clearly by observing based on the context of the main task of this three institutions. Based on Article 420 of Regulation of Minister of Finance of the Republic of Indonesia Number 229/PMK.01/2019 on the Second Amendment to Regulation of Minister of Finance Number 217/PMK.01/2018 on the Organization and Work Procedures of the Ministry of Finance, regulates that:

“The Directorate General of Tax can carry out the formulation and implementation of policies in the tax sector under the provisions of laws and regulations.”

Based on Article 13 of Law of the Republic of Indonesia Number 2 of 2002 on the State Police of the Republic of Indonesia, regulates that the Principal Tasks of the State Police of the Republic of Indonesia shall be:

- a. maintaining public orderliness and safety;
- b. law enforcing; and
- c. providing protection, safeguard and services to public.

Based on Article 2 section (1) of Law No. 16 of 2004, regulates that:

“The Attorney General's Office of the Republic of Indonesia hereinafter referred to as the Attorney, is a government agency that exercises state power in prosecution and other authorities based on law.”

From the above provisions, it can be seen that DGT is in charge of fiscal matters, while the Police and Attorney are in charge of law enforcement matters as part of the sub-criminal justice system. Each institution has a different approach in carrying out their duty. Therefore, when this three institutions handle a task together, such as a taxation criminal, the differences of organizational culture will occur and indirectly affect the implementation of their respective duty.

The differences of organizational culture that cause an egocentric impression between institutions can be resolved in several ways. *First*, each institution must equalize the perception regarding the law enforcement process which will be carried

⁴⁵Robbins, Stephen P. (1996). *Perilaku Organisasi: Konsep, Kontroversi, Aplikasi* (Trans. by Aloysius Hadyana Pudjaatmaka, Vol. 1). Jakarta: PT. Prenhallindo, p. 289.

out by investigator with a top-down system. The stakeholders in each institution generally equate their perceptions by making a memorandum of understanding, and this has been done. For example, the MoU of Police and DGT of 2012, and the Mutual Agreement between the Directorate General of Tax of the Ministry of Finance of the Republic of Indonesia and the Junior Attorney of General Criminal Sector of Attorney General's Office of the Republic of Indonesia Number: KEP-109/PJ/2012 and Number: KEP-03/E/EJP/04/2012 on Criminal Law Enforcement in the Taxation Sector. When the stakeholder of each institution have equalizes their perceptions, then the officer which on duty will follow. *Second*, to strengthen the implementation in the field, each institution needs to understand the organizational culture of each institution. This can be handled by conducting periodic socialization between the institutions about the implementation of task which handled together.

Supervisory Coordinator function in tax criminal law enforcement as regulated in Law no. 8 of 1981 and Law No. 16 of 2009, has a slight difference implicitly. This implicit difference causes problem regarding the position in the practice between the DGT Civil Servant Investigator and the Police Investigator, as in several of the examples above. According to G. R. Terry, that:⁴⁶

“Coordination is a synchronous and regular effort to provide the right amount and time, and direct the implementation to produce a similar and harmonious action on a predetermined target.”

Referring to Article 7 section (2) of Law No. 8 of 1981, DGT Civil Servant Investigator still has the authority to investigate taxation criminal, but their position is not as the main investigator. Declared not as the main investigator because it was refers to G. R. Terry's definition that coordination is an action to direct the implementation of an action. Therefore, the control of tax criminal law enforcement lies with the supervision of the Police Investigator, where the Police Investigator is also directs how the DGT Civil Servant Investigator conducts an investigation.

If we look closely, the position of DGT Civil Servant Investigator based on Law No. 8 of 1981, it seems to be inversely proportional with the Law No. 16 of 2009. Law No. 16 of 2009 as *lex specialis derogat legi generalis* against Law No. 8 of 1981 should be the primary reference base for the DGT Civil Servant Investigator in conducting investigation against tax criminal. However, the position of Supervisory Coordinator based on Law No. 16 of 2009 was utterly degraded because the Supervisory Coordinator's role, when we see carefully, can only carry out supervision and coordination which limited to only receiving report on the commencement and the result of the investigation. The investigation process which carried out by the DGT Civil Servant Investigator cannot accept interference from

⁴⁶Hasibuan, H. Malayu S. P. (2014). *Manajemen: Dasar, Pengertian, dan Masalah*. Jakarta: Bumi Aksara, p. 85.

the Supervisory Coordinator to direct the law enforcement process. Supervisory Coordinator function which has a difference between Law No. 8 of 1981 with Law No. 16 of 2009 when be examined deeply, we can see that the legislator designed the Supervisory Coordinator's role is not as great as we imagine, when referring to the formulation of the article in Law No. 8 of 1981.

On the other hand, if DGT Civil Servant Investigator has the position as the main Investigator, then in the implementation of tax law enforcement will arise several positive and the negative side. They are including:

1. Aspect of expertise, where the DGT Civil Servant Investigator is better in understanding and can explain in detail taxation issues.
2. Aspects of effectiveness and efficiency, where the DGT Civil Servant Investigator can more quickly identify taxation criminal through the Account Representative. The Account Representative functioned as a supervisor for the obligation's implementation of a taxpayer, so that the DGT Civil Servant Investigator can quickly carry out an audit action.
3. Aspects of independence, where by implementing the absolute position of the DGT Civil Servant Investigator in investigating tax criminal, the objectivity of the Investigator is maintained better in law enforcement.

The negative sides include:

1. Aspects of inter-institutional supervision, where if the inter-institutional monitoring mechanism is not implemented, it will result in domination by an institution and the goal of law enforcement is not achieved. If the DGT Civil Servant Investigator dominates the tax criminal investigation and an error occurs, it is feared that no external institution can correct the error. Correction in the law enforcement process are essential because if not, there will be arbitrariness. As stated by Lord Acton that is, power tends to corrupt, absolute power corrupts absolutely.
2. Aspects of harmony, where the role of the DGT Civil Servant Investigator is carrying out a specific function of the Police in the juridical dimension. The DGT Civil Servant Investigator is authorized to carry out repressive judicial action and is only authorized to carry out investigation on taxation criminal under the coordination and supervision of the Police Investigator. The implementation of special function of Police without supervision from the Police may fail in implementing the function, and is not under the original purpose of delegating special function to various government institutions.

Without ignoring the positive and negative sides that have been described above, it can be seen that the position of the DGT Civil Servant Investigator as the Primary Investigator in investigating tax criminal is logical and understandable. In

terms of law enforcement, police investigator and DGT Civil Servant Investigator have a philosophical and practical difference. Police Investigator must carry out an investigation between two jurisdictions, namely the normative jurisdiction and the sociologically progressive jurisdiction. In a situation where by legal a person has violated the law. However, the Police Investigator assesses that the person who has violated the law at the sociological level, because of a circumstance that is unavoidable by the perpetrator. The Police Investigator has the authority to resolve the case without going through the court.⁴⁷ Police Investigator can solve the problem by providing an understanding to the parties which in trouble to forgive each other for the incident, because the function of the Police is as the protector and the public servant. The DGT Civil Servant Investigator does not has a function as broad as the Police Investigator in handling a case. Thus, it can be concluded that the DGT Civil Servant Investigator carries out an investigation is within the normative legal area only. An investigator who carry out its function within the normative legal area can be equated narrowly with the enforcer of legislation.

In addition, the DGT Civil Servant Investigator can override and even stop the investigation of tax criminal in order to maximize the state revenue, as based on Article 8 section (3) of Law No. 16 of 2009 yang regulates that:

“Although the investigation has been carried out, but no investigation has been carried out regarding the untruths committed by the Taxpayer as referred to in Article 38, the investigation will not be carried out on the untruth of the Taxpayer’s actions if the Taxpayer voluntarily discloses the untruth of his actions accompanied by the settlement of the underpayment the actual amount of tax payable along with administrative sanctions in the form of a fine of 150% (one hundred and fifty percent) of the total underpaid tax.”

Furthermore, based on Article 44B section (2) of Law No. 16 of 2009, regulates that:

“Termination of investigation of criminal acts in the field of taxation ... is only carried out after the Taxpayer has paid off the tax debt that is not or underpaid or that should not be returned and is added with administrative sanctions in the form of a fine of 4 (four) times the amount of tax that is not or underpaid, or which should not be returned.”

The above provision shows that the main purpose of the tax criminal law is to maximize state revenue. These characteristics are more suitable if the DGT Civil Servant Investigator handle the investigation. As for Article 8 section (3) and Article 44B section (2) of Law No. 16 of 2009 is not in line with the function of the Police as the law enforcement because, when fiscal interest and criminal interest is clashed, then Law No. 16 of 2009 opens the option to prioritize the fiscal interest.

⁴⁷Hartono, H. (2012). *Penyidikan dan Penegakan Hukum Pidana melalui Pendekatan Hukum Progresif*. Jakarta: Sinar Grafika, p. 37.

The position of the DGT Civil Servant Investigator, both from the juridical and practical perspective, can ultimately be emphasized as the main Investigator with the assistance of the Supervisory Coordinator in handling taxation criminal. The Supervisory Coordinator who assists the DGT Civil Servant Investigator also plays an essential role in providing technical, tactical, and coercive assistance. The DGT Civil Servant Investigator does not have the authority to arrest and detain suspect, so that the Supervisory Coordinator's role is crucial in carrying out these coercive efforts. The position as the primary Investigator of the DGT Civil Servant Investigator also does not necessarily make the DGT Civil Servant Investigator act arbitrarily by dwarfing the position of Supervisory Coordinator just because he submits a Notice of Commencement of Investigation and the results of the investigation to the Public Attorney based on effectiveness and efficiency. The DGT Civil Servant Investigator position as the primary Investigator can only run smoothly if accompanied by assistance from the Supervisory Coordinator so that the synergy between DGT Civil Servant Investigator and Supervisory Coordinator must be adequately maintained.

CONCLUSIONS AND SUGGESTIONS

Based on the description of the result and discussion above, it can be understand that the position of the DGT Civil Servant Investigator in the framework of eradicating taxation criminal is emphasized as the main investigator. Based on Law No. 16 of 2009 as *lex specialis derogat legi generalis* against Law No. 8 of 1981, this provision should be the primary reference base for the DGT Civil Servant Investigator in conducting an investigation against taxation criminal. Furthermore, there are several evaluations from both positive and negative sides regarding the DGT Civil Servant Investigator position as the primary Investigator. It includes aspect of expertise, aspect of effectiveness and efficiency, and aspect of independence from the positive side. While from the negative side that is the aspect of supervision between the institutions and aspect of harmony. The position of DGT Civil Servant Investigator as the main Investigator is considered as appropriate for two reasons. *First*, the Police conduct an investigation between the two sociologically progressive and normative jurisdiction, which allows the case to be resolved by giving an understanding to the parties to forgive each other. Meanwhile, the DGT Civil Servant Investigator in carrying out the investigation is only limited in the normative legal area and does not allow to make such effort to forgive each other. *Second*, the unique nature of taxation criminal is based on the settlement track that prioritizes the administrative lane to maximize state revenue. So with the characteristic of the tax criminal, the investigation is more appropriate to be submitted to the DGT Civil Servant Investigator with the assistance of the Supervisory Coordinator. Apart from it, several frictions between the DGT Civil Servant Investigator and other institutions are seen in several cases, for example, the

case of the DGT Civil Servant Investigator of the West Sumatra-Jambi Regional Office, which was named as a suspect by the Police, and Mobile 8 tax restitution which handled by the Attorney Investigator. One of the causative factors of the friction is the difference of organizational culture of each relevant institution. Based on the description of this conclusion, it is suggested that each institution should understand carefully what is their primary function is, in dealing with taxation criminal so that there will be no misunderstanding and the potency of overlap between institutions that can interfere the law enforcement process. Cultural differences between institutions that produce egocentrism should be put aside. One of the solutions related to egocentrism is that each related institution cooperates through a MoU so that each related institution could understand of each other's culture.

ACKNOWLEDGMENTS

Great thanks to the DGT Civil Servant Investigator officer of the West Java I Regional Office, Mr. Deni and Mr. Dani, for the data assistance. It is beneficial for the researcher to complete this research.

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