

Effectiveness of Fiscal Criminal Law Enforcement in Handling Criminal Acts in the Taxation and Customs Sector

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ABSTRACT

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Fiscal criminal law enforcement has a strategic role in protecting the fiscal interests of the state, especially in the taxation and customs sectors which are the main sources of state revenue. This study aims to analyze the effectiveness of fiscal criminal law enforcement in handling criminal acts that are detrimental to state revenue, with a focus on the provisions stipulated in the Law on General Provisions and Tax Procedures (UU KUP), the Law on Harmonization of Tax Regulations (UU HPP), and the Customs Law. The research method used is a normative legal approach with an analysis of relevant laws and court decisions. The results indicate that although there have been quite comprehensive regulations, there are still challenges in coordination between law enforcement agencies, gaps between administrative and criminal sanctions, and obstacles to proof. Therefore, it is necessary to strengthen the law enforcement mechanism and harmonize regulations to improve the effectiveness of handling fiscal crimes as a whole.

INTRODUCTION

The taxation and customs sector plays a very important role in Indonesia's state revenue (Setiadi, 2022). Taxes are the main source of state financing, contributing more than 80% of the total revenue in the State Budget (APBN) (Djaafara, 2023). In 2024, revenue from the taxation sector was recorded at more than IDR 2,000 trillion, with revenue from customs and excise also making a major contribution, especially from export-import activities that are vital to the national and global economy.

The government's success in managing tax and customs revenues greatly determines the state's financial condition (Ilanoputri, 2020). The funds collected from these two sectors are used to finance various community needs, such as education, health services, infrastructure development, energy subsidies, and social protection programs (Martawati, 2025). In other words, optimizing revenue from the fiscal sector is not only a matter of the government's ability to carry out its duties but also has a direct impact on the welfare of the people at large. This will be different if tax and customs revenues are not optimal; the country could experience a continuous budget deficit. This will hamper the implementation of priority programs and reduce the quality of public services. When state revenues are insufficient to finance expenditures, the government must rely on debt, which then becomes a fiscal burden in the future (Adila, 2024). Therefore, strict protection and law enforcement in this sector are important to maintain the country's fiscal sovereignty and sustainability.

Criminal acts in the fiscal sector are increasingly complex and organized, both in taxation and customs (Adiyanta, 2020). Modes such as tax avoidance, embezzlement through fake tax invoices, manipulation of customs documents, and under-invoicing and over-invoicing practices in export-import activities are often used by irresponsible business actors. Smuggling of goods to avoid paying import duties is still a major problem, especially in border and port

areas (Ariyanto, 2024). These fiscal crimes are not only committed by individuals but also involve companies with complex structures to hide their illegal activities.

The impact of the rampant fiscal crimes is very detrimental to the state because it reduces revenues that should go to the state treasury (Apriyandi, 2022). In addition to financial losses, this crime creates unhealthy business competition between compliant and violator actors. This also reduces public trust in the fairness and integrity of the national taxation system (Affandy, 2025). If not immediately handled with strict and comprehensive law enforcement, fiscal crimes can be a serious threat to economic stability and the country's reputation in managing its finances.

Although Indonesia already has various fairly complete legal regulations to deal with fiscal crimes, such as Law Number 28 of 2007 concerning General Provisions and Tax Procedures (hereinafter the *KUP Law*), Law Number 7 of 2021 concerning Harmonization of Tax Regulations (hereinafter the *HPP Law*), and Law Number 17 of 2006 concerning Customs (hereinafter the *Customs Law*), violations in this field are still quite high. One of the main causes is the existence of legal loopholes and articles that can be interpreted differently, so they are exploited by criminals. Article 39 of the *KUP Law*, which regulates criminal sanctions for violations such as submitting false documents and not paying withheld taxes, is often difficult to implement due to obstacles to evidence in the field (Wibowo, 2025). In addition, administrative sanctions are often the main choice for resolving cases, so that the resulting deterrent effect is less than optimal. Coordination between law enforcement agencies such as the Directorate General of Taxes, the Directorate General of Customs and Excise, the Police, and the Prosecutor's Office is still weak. Fiscal crime cases are usually complex and involve hidden manipulation of financial data, so solid cross-institutional cooperation is needed for investigation and evidence. Article 44C of the *HPP Law* emphasizes that criminal fines must be paid and cannot be replaced with imprisonment unless the convict's assets are insufficient. Article 102 of the *Customs Law* regulates strict sanctions against the smuggling of goods, but law enforcement is often hampered by limited investigative capacity and access to the perpetrator's financial information (Hakim, 2024).

Fiscal crimes that are not handled seriously can damage public trust in the legal system and threaten the country's economic stability. This is because injustice in tax collection creates inequality and reduces state revenues that are much needed for development. Weak law enforcement in fiscal criminal cases not only opens up opportunities for perpetrators to escape punishment but also reduces public confidence in the justice and integrity of legal institutions (Khairunisa, 2025).

Therefore, law enforcement in fiscal crimes must be carried out firmly and consistently to provide a deterrent effect and encourage taxpayer compliance (Sulaiman, 2024). This is by the provisions of Article 39 of the *KUP Law*, Article 44C of the *HPP Law* which emphasizes that criminal fines must be paid and cannot be replaced with imprisonment unless the convict's assets are insufficient, and Article 102 of the *Customs Law* which regulates strict sanctions against violations in the customs sector (Sulaiman, *Strategy for Overcoming Tax Crimes in Indonesia: Study of Tax Avoidance and Evasion*, 2024).

To examine how effective the implementation of fiscal criminal law is in law enforcement practices in Indonesia, especially related to the implementation of criminal provisions of the *KUP Law*, *HPP Law*, and *Customs Law*. This study also aims to identify and evaluate various obstacles faced by law enforcement officers, both in terms of regulations, institutions, and technical aspects in proving fiscal crimes. This study is expected to provide conceptual and normative solutions to optimize the implementation of fiscal criminal law in Indonesia. Theoretically, the results of this study will enrich the study of fiscal criminal law in academic literature, while practically, the research findings are expected to be valuable input for the government, the Directorate General of Taxes, the Directorate General of Customs and

Excise, the police, and the prosecutor's office in formulating more effective and fair fiscal law enforcement policies.

There is an urgent need to assess the effectiveness of current fiscal criminal law enforcement mechanisms. Previous research has highlighted the inefficiencies in enforcing fiscal criminal law, primarily focusing on administrative sanctions but often overlooking the structural and procedural barriers within criminal law enforcement (Sulaiman, 2024). This study aims to address these gaps by examining the specific obstacles faced by law enforcement agencies and proposing practical solutions to improve coordination, overcome legal ambiguities, and enhance the effectiveness of fiscal criminal law enforcement. While previous studies have analyzed the regulatory frameworks surrounding fiscal crimes, this research introduces a novel approach by focusing on the operational challenges within Indonesia's fiscal criminal law enforcement. Specifically, this study investigates how the practical implementation of the *KUP Law*, *HPP Law*, and *Customs Law* impacts the prosecution of fiscal crimes. The primary objective is to evaluate the current enforcement landscape and propose measures to strengthen institutional cooperation, improve the application of criminal sanctions, and mitigate the challenges in evidence gathering and prosecution.

This research will contribute to both theoretical and practical aspects of fiscal criminal law enforcement. Academically, it will add value to the literature on fiscal criminal law by exploring unaddressed aspects such as inter-agency coordination, the application of criminal sanctions, and challenges in proving criminal intent. Practically, the findings will offer valuable recommendations for policymakers, the Directorate General of Taxes, the Directorate General of Customs and Excise, law enforcement agencies, and legal practitioners to enhance the effectiveness of fiscal crime investigations and the overall integrity of the fiscal system.

METHOD

This study uses a normative legal method that focuses on the study of applicable legal regulations, especially in the context of fiscal criminal law in Indonesia. The approach used includes a statute approach to examine the provisions in the *KUP Law*, *HPP Law*, and *Customs Law*. In addition, the study also uses a case approach by analyzing relevant court decisions. The data sources used consist of primary legal materials such as laws and regulations, secondary legal materials in the form of literature such as books, journal articles, and expert opinions, and tertiary legal materials such as legal dictionaries. All of these materials are analyzed qualitatively and descriptively to provide a comprehensive picture of the effectiveness and problems in enforcing fiscal criminal law in Indonesia.

RESULT AND DISCUSSION

Effectiveness of Fiscal Criminal Law Enforcement in Handling Criminal Acts in the Taxation and Customs Sector

The birth of fiscal criminal law regulations of the *KUP Law*, *HPP Law*, and *Customs Law* was driven by the state's need to provide legal certainty while increasing the effectiveness of the taxation and customs system as the main source of state revenue. The *KUP Law* is designed to regulate general tax procedures, including determining the rights and obligations of taxpayers and providing criminal sanctions for serious violations. The *HPP Law* is present as part of tax reform to align and strengthen the structure of tax law, especially in terms of enforcing criminal sanctions. Meanwhile, the *Customs Law* regulates supervision of the flow

of goods between countries, by providing criminal sanctions for violations such as smuggling, to maintain economic stability and protect domestic industry.

The criminal provisions in this regulation are quite strict. Article 39 of the KUP Law regulates various violations that can be subject to criminal sanctions, such as not registering a Taxpayer Identification Number (NPWP), submitting an incorrect Tax Return (SPT), or not depositing taxes that have been collected, which have the potential to harm the state. In the HPP Law, Article 44C emphasizes that the fine imposed cannot be replaced with imprisonment, and payment of the fine must be made through confiscation and auction of assets and regulates alternatives to imprisonment if the convict's assets are insufficient. Meanwhile, Article 102 of the Customs Law regulates criminal sanctions for smuggling, such as unloading goods in an unauthorized place or providing incorrect import data, with the threat of imprisonment of up to 10 years and a fine of up to IDR 5 billion. In terms of the type of violation, this regulation recognizes formal and material crimes. Formal crimes are violations that are sufficient to be seen from the action itself without having to prove the consequences such as not submitting an SPT by Article 39 paragraph (1) letter c of the KUP Law or unloading goods without permission in Article 102 letter b of the Customs Law. Meanwhile, material crimes require real consequences, for example, state losses due to not paying taxes collected in Article 39 paragraph (1) letter i of the KUP Law or releasing imported goods without completing customs obligations in Article 102 letter f of the Customs Law. This distinction is important because it affects how the burden of proof and the criminal law enforcement process is carried out.

Criminal sanctions in tax law have an important role as a tool to uphold justice and maintain the integrity of the tax system (Tanudjaja, 2024). From the enforcement side, criminal sanctions serve to punish serious violations that are detrimental to the state, such as tax evasion, document falsification, or smuggling. Preventively, this sanction also serves as a warning so that other taxpayers are not tempted to commit the same violation. This philosophy is based on the principle that paying taxes is a constitutional obligation, and violations of it not only harm state finances but also disrupt the sense of justice and public trust in the legal system.

When compared to administrative sanctions such as fines or interest for late payment, criminal sanctions are usually stronger in causing a deterrent effect because they involve social stigma, the threat of loss of freedom, and a more severe legal process. However, administrative sanctions are applied more quickly and efficiently, especially for minor violations or unintentional mistakes. In practice, the two complement each other: criminal sanctions are applied for serious and intentional violations, while administrative sanctions are more suitable for negligent violations. A balanced combination of enforcement between these two types of sanctions strengthens tax compliance.

According to the theory of tax compliance, compliance is not only influenced by the severity of the sanctions but also by the taxpayer's perception of the fairness and legitimacy of the tax authority. When taxpayers feel that the tax system is fair and its enforcement is transparent, they tend to comply voluntarily without having to wait for the threat of severe sanctions. Meanwhile, the theory of deterrence in criminal law emphasizes that the threat of certain and firm criminal penalties can reduce the intention to violate (Yusni, 2024). Therefore, the application of criminal sanctions in taxation needs to be balanced with efforts to provide guidance, education, and good service to create a balance between the deterrent effect and taxpayer awareness (Zhang & Tao, 2020).

In criminal law, especially in the field of taxation, two main elements form the basis of a criminal act, namely *actus reus* and *mens rea*. *Actus reus* is a real act that violates the law, such as not reporting income or making false tax reports. While *mens rea* is the perpetrator's malicious intent or awareness when committing the violation, which distinguishes between administrative errors due to negligence and deliberate criminal acts, such as tax evasion.

Criminal threats in tax law are usually in the form of imprisonment, fines, or both simultaneously. However, the application of criminal penalties must follow the principle of *ultimum remedium*, namely that punishment is carried out as a last resort after administrative sanctions are considered ineffective (Saputri, 2025). This approach is also in line with restorative justice, which prioritizes the recovery of state losses and increasing taxpayer awareness rather than simply punishing. Tax authorities often allow taxpayers to pay their tax obligations with administrative sanctions first unless there is malicious intent and large losses.

To punish someone in a tax case, two important requirements must be met, namely formal and material requirements. Formal requirements include the correct legal process, starting from investigation, and inquiry, to prosecution, by applicable regulations, including the existence of an investigation warrant and determination of a suspect (Adawiyah, 2024). Meanwhile, material requirements mean that there is an unlawful act that causes losses to state revenue. Law enforcement without fulfilling these two requirements can violate the principle of legality and may lead to abuse of power (Syamsuddin, 2020).

Therefore, the criminalization process must be carried out carefully and proportionally to remain fair and by the objectives of criminal law. Handling of fiscal crimes in Indonesia usually begins with the investigation stage carried out by civil servant investigators (PPNS) within the Directorate General of Taxes (DJP) or the Directorate General of Customs and Excise (DJBC). After that, the case can be forwarded to the Police and the Prosecutor's Office for the prosecution process. This process is regulated in the Law on General Provisions and Tax Procedures (UU KUP) and the Criminal Procedure Code (KUHAP). After the investigation is complete, the case files are submitted to the Prosecutor's Office to be submitted to the court. According to a report from the Directorate General of Taxes, although hundreds of cases are examined each year, not all of them go to court because many taxpayers choose to use the voluntary disclosure policy or restitution of state losses before their cases are processed criminally. In practice, acquittals often occur due to the difficulty of proving the element of malicious intent (*mens rea*), so law enforcement still faces major challenges.

Each institution has a special role in this process. The Directorate General of Taxes and the Directorate General of Customs and Excise act as initial reporters and administrative investigators, the PPATK helps track suspicious fund flows, the Police and the Attorney General's Office act as investigators and prosecutors, while the court decides the case. Cooperation between institutions is carried out through formal agreements such as an MoU between the Directorate General of Taxes and the Attorney General's Office, as well as integrated teams to handle certain cases. However, challenges arise from overlapping authorities, differences in evidentiary standards, and limited access to information due to the confidentiality of tax data. It shows the need for stronger synergy technically and legally.

In handling fiscal violations, there are two sanction paths: administrative and criminal. Many violations are initially resolved with administrative sanctions such as fines and interest. However, if elements of intent and large losses are found, the criminal path will be taken. The

principle of *ultimum remedium* emphasizes that criminal sanctions are the last resort after administrative sanctions have failed, although there is often overlap or ambiguity as to when administrative sanctions end and criminal sanctions begin. It is also related to the principle of *ne bis in idem*, which prohibits someone from being punished twice for the same violation, so legal clarity is needed regarding this limitation.

One of the biggest challenges in fiscal criminal cases is convincingly proving malicious intent (*mens rea*) and state losses (Yulianto, 2024). The burden of proof lies with the prosecutor who must prepare arguments based on transaction documents, financial reports, and expert testimony. However, the Directorate General of Taxes or the Directorate General of Customs and Excise often has difficulty accessing complete documents because taxpayers refuse to submit evidence or hide transactions through complicated schemes. Therefore, the role of tax experts, forensic audits, and data from the PPATK is very important. In addition, the limited capacity of investigators to understand financial instruments is also an obstacle to an effective evidence process.

Obstacles and Efforts to Implement Fiscal Criminal Law in Handling Criminal Acts in the Taxation and Customs Sector

The fiscal law enforcement system in Indonesia still faces many obstacles, especially in terms of coordination between law enforcement agencies and limited investigation support facilities. Currently, there is no permanent integrated task force, and the monitoring and evaluation mechanisms between agencies are also less effective. As a result, case handling is often slow and inconsistent. The process of moving from administrative to criminal enforcement is often unclear, causing overlap and legal uncertainty for taxpayers. The integration between audit, intelligence, and law enforcement functions at the Directorate General of Taxes and the Directorate General of Customs and Excise is also still weak so the effectiveness of the system as a whole is less than optimal.

Obstacles in fiscal law enforcement do not only come from legal aspects, such as unclear rules related to the transition from administrative sanctions to criminal sanctions or the lack of synchronization of regulations between agencies but also non-legal factors. For example, the lack of strong legal political support to consider tax violations as serious crimes make criminal enforcement inconsistent and situation-dependent. Limited human resources, such as the lack of professional tax investigators and forensic auditors, further exacerbate the situation. The suboptimal data integration system between institutions, including access to cross-sector financial data, also limits the process of proving and tracking illegal assets, making them less efficient.

Although Indonesian tax regulations have comprehensively regulated criminal sanctions, their implementation in the field often does not meet expectations. Many cases that meet criminal elements are not continued to court due to political, economic, or bureaucratic considerations. This gives the impression that fiscal law only applies to certain parties, especially cases involving large companies or influential figures. As a result, legal norms lose their power and the public begins to doubt the effectiveness of tax law enforcement as a tool of fiscal justice.

Harmonization between administrative and criminal sanctions in fiscal law is vital to avoid overlapping authority and ensure legal certainty for taxpayers. Different treatment of the

same violation may cause injustice and open up opportunities for abuse of authority. Therefore, it is necessary to formulate clear criteria regarding when a violation can be resolved through administrative channels and when it must be escalated to criminal channels. The principle of *ultimum remedium* must be consistently enforced, prioritizing resolution through administrative sanctions first, unless there is an element of intent and significant state losses.

Coordination between institutions such as the Directorate General of Taxes (DGT), Directorate General of Customs and Excise (DJBC), Police, Prosecutor's Office, PPATK, and other related agencies needs to be strengthened through the development of an integrated information system. This system must be able to integrate tax data, suspicious transaction reports, and financial forensic information so that the investigation and evidence process can take place more efficiently, quickly, and accurately. The use of cutting-edge technology such as Artificial Intelligence and Big Data Analytics is very important to strengthen the early detection of fiscal violations and support the evidence process in tax criminal cases.

Regulatory reform in the field of fiscal criminal law is urgently needed, including the preparation of a special law that regulates criminal law enforcement in the field of taxation to provide legal certainty and strengthen the basis for action. The establishment of a special independent or semi-autonomous fiscal criminal enforcement institution can also be a strategic solution to overcome the tug-of-war of bureaucratic interests and accelerate the case-handling process. This institution is expected to be cross-sectoral with special investigative, interrogative, and prosecution authorities for tax and customs violations.

Increasing the capacity of law enforcement officers to address fiscal crimes is also an urgent need. Continuous training in investigative auditing, financial forensics, and an in-depth understanding of tax regulations and economic crimes should be a priority. The training curriculum should include evidentiary techniques in white-collar crime cases, risk analysis, and the use of digital technology in tracking assets and electronic documents. Collaboration with international institutions such as the OECD, IMF, and the UN is also important to adopt best practices and develop the competence of officers globally.

CONCLUSION

Fiscal criminal law regulations such as the *KUP Law*, *HPP Law*, and *Customs Law* are here to strengthen the taxation and customs system as the foundation of state revenue by emphasizing criminal sanctions for serious violations. Although criminal sanctions provide a strong deterrent effect, their implementation must be in line with the principle of *ultimum remedium* and the principle of justice so as not to create legal uncertainty. Enforcement of fiscal criminal law in Indonesia still faces challenges, especially in proving malicious intent, overlapping authority between institutions, and limited access to information. Therefore, it is necessary to harmonize regulations, strengthen coordination between institutions, increase the capacity of law enforcement officers, and reform institutions so that the fiscal criminal law system can be implemented fairly, effectively, and accountably. The fiscal law enforcement system in Indonesia still faces major challenges stemming from weak coordination between institutions, unclear regulations, limited human resources, and lack of legal political support. The lack of integration between administrative and criminal sanctions, weak data integration, and less than optimal use of technology make the handling of fiscal violations inconsistent and vulnerable to intervention. To overcome this, comprehensive reform is needed through the

preparation of special regulations, the establishment of an independent fiscal law enforcement agency, and the strengthening of the capacity of law enforcement officers through continuous training and international collaboration. These efforts must be supported by an integrated information system and the consistent application of the *ultimum remedium* principle to create a fair, effective, and authoritative tax system. To improve fiscal criminal law enforcement, it is crucial to strengthen inter-agency cooperation by establishing a permanent integrated task force dedicated to this area. Additionally, the integration of data between tax, customs, and law enforcement agencies should be enhanced through the use of advanced technologies such as Artificial Intelligence and Big Data Analytics, which will improve detection and evidence collection. Clear guidelines must be established to determine when cases should transition from administrative sanctions to criminal penalties, ensuring legal clarity and fairness. Continuous training for law enforcement officers in investigative auditing and forensic techniques is also necessary to enhance their ability to handle complex fiscal crimes. Furthermore, developing a special fiscal criminal law enforcement institution would help manage tax and customs violations more effectively and independently.

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