

TAX LAW ENFORCEMENT IN THE PANDEMIC TIME COVID 19

By:

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Abstract:

Legal sanctions in the field of taxation consist of administrative sanctions and criminal sanctions, but in their implementation administrative sanctions are prioritized, considering that administrative sanctions are more profitable, because the time required is not too long and money can immediately enter the state treasury, but the weakness is that there is a lack of a good deterrent effect. against the perpetrator and potential perpetrator. In law enforcement, legal sanctions may not be enforced or their enforcement is postponed due to unavoidable disasters such as during the Covid 19 pandemic.

Keyword: law enforcement, administrative sanctions, criminal sanctions.

A. Introduction

Law occupies an essential function in society, especially in smoothing the social interaction process of community members. Therefore, the existence of law is required by every society. There is a saying that where there is life together there is law. This shows how important the law is for people's lives.

Law is a pattern of life in society, because society itself desires a normal social process, which means there is a harmony between group interests and individual interests, among other things manifested in the purpose of law to achieve harmony between order and justice. , so it is often said that law aims to achieve *recht vaardigeordering der samenleving* (Soeryono Soekanto, 1986: 43). In order for the law to achieve that goal, the law must be able to process functionally in society. As part or sub-system of the social system, law works functionally both in the process of publishing or social control as well as the process of directing and forming new patterns of behavior or social engineering.

Law can function as a tool of social engineering (Satjipto Rahadjo, no year: 118 - 120, Baharudin Lopa, 1987: 32). The law is the power to change society (change agent), not the law that functions only as a night watchman. Then the law can function as a tool of justification, namely as a tool to check whether a behavior is correct or not (Satjipto Rahardjo, no year: 32). By knowing the characteristics of the truth desired by the public, it is quickly easy to see if there is an action that deviates from that truth. Furthermore, law also functions as a social control tool, namely controlling thoughts and steps so that they are always maintained not to commit acts that violate the law (Baharudin Lopa, 1987: 32 - 33). People who have relatively high legal awareness make them reluctant or ashamed to commit violations of the law, or if they have done so, there will be quick reactions from the public. Regarding the functioning of

the law in society, the problem that stands out is whether the law can actually be applied and utilized by the community. For this reason, the law is required to be really valid juridically, philosophically and sociologically.

Law grows, lives and develops in society. Law is a means of creating order and tranquility for peace in the lives of fellow citizens. Law grows and develops when the community members themselves realize the meaning of law in their life. The purpose of law is to achieve peace in society. Therefore, in addition to the law protecting human interests, it is also to prevent and subsequently resolve conflicts or disputes that occur in society.

During the Covid 19 pandemic, tax law enforcement experienced several obstacles or obstacles. This happens because many activities of individuals and legal entities do not go as expected, they should work to produce something, but because there are many days off so that individuals and legal entities do not work properly, so that they do not produce anything. The period of the Covid 19 pandemic starting in March 2020 until now has no signs of ending. During this pandemic, there was a negative impact on national economic conditions. This is indicated by declining economic growth and increasing poverty in Indonesia. Many companies experience constraints in their production, this has resulted in a significant decrease in the company's income, in the end there are efforts to reduce labor or termination of employment (PHK). The next impact is that the effort to pay taxes which is the company's obligation has problems. The Taxation Law has regulated the sanctions for taxpayers who do not pay taxes. Furthermore, what about conditions like this (a disaster that has hit our country and even the whole world) for companies or individuals who are unable to pay taxes? will be given sanctions as in the Taxation Law?

B. The Position of Sanctions in Law

The law without sanctions is likened to a bird without wings, so it cannot fly. The law without sanctions has no power. Legal sanctions must be enforceable (Rochmat Soemitro, 1987). In civil law there is a compelling law (*dwingend recht*) and there is an optional law (*relative recht*). However, once elected, it will bind both parties as law. Thus it can be said that the function of sanctions in law is to give authority to the law and force people to obey the law. Sanctions in public law, including tax law, are the main means of compelling a person to comply with statutory provisions. Paying taxes is an obligation for citizens in the context of participating in financing development in order to create common welfare. Citizens who already have a high level of legal awareness in the sense that they have behaved in accordance with the law or (legal behavior) (Soerjono Soekanto, 1982: 159) or understand the function of taxes, understand the impact of taxes on both society and individuals, will voluntarily and discipline to pay taxes without any coercion. But there are not many people, so the government needs to provide information or counseling a lot to the public about the importance of taxes, so as to increase awareness of paying taxes. In addition, there still need to be sanctions and coercive means that can be used to force taxpayers who do not comply with the applicable laws and regulations. For citizens (taxpayers) who are afraid of sanctions, they will comply with applicable regulations or not commit a crime. However, there are other factors that cause community members to comply with applicable regulations or laws. These factors are due to the calculation of profit and loss (obeying the law is more profitable), because there is a goal to maintain good relations between human beings or with the authorities, because the law is in accordance with conscience, because of certain pressures (Soerjono Soekanto, 1985 : 19). In

line with the description above, according to Herbert Kelman, the motives of people who are obedient to tax regulations or are willing to pay taxes are as follows (Djamaludin Antjok, 1995: 8-11):

1. Fear of being punished (compliance),
2. Encouraged because of pleasure and respect for government officials, especially tax officials (identification);
3. There is an awareness that taxes are indeed useful for themselves and the wider community (internalization).

From the description above, it shows that sanctions are not the only means or means for citizens to comply with laws or regulations, but there are still other tools or means or motives that allow citizens to obey the law. However, sanctions are the only means or means of frightening certain people or the crowd (*preventie speciale* and *preventie general*) from committing crimes and to educate or correct people who have indicated that they like to commit crimes, so that they become good character. so that it benefits the community (Wirjono Prodjodikoro, 1989: 18).

Then to what extent the sanctions can limit the occurrence of crimes or in other words whether the sanctions have the maximum effectiveness. According to Djamaludin Antjok whether or not the sanctions or penalties are effective depends on three factors, namely (Djamaludi Antjok, 1995: 9):

1. To what extent is the probability that people will be caught if they have committed a crime, the more likely they are to be caught, the less courage they will have to commit a crime.
2. How big is the punishment if caught. The greater or heavier the punishment, the less courage to commit a crime.
3. Legal certainty. The more there is legal certainty, the less courage there is to commit crimes.

Meanwhile, according to Soerjono Soekanto, to assess the effectiveness of sanctions, three characteristics are proposed, namely (Soerjono Soekanto, 1985: 82):

1. The characteristic of the threat or reward;
2. Characteristics of legal subjects subject to sanctions;
3. Characteristics of behavior or attitudes that must be controlled.

C. Legal Sanctions in the Taxation Sector

In the framework of law enforcement, taxation legislation also regulates sanctions. The existence of this sanction provision is to prevent acts that violate the applicable provisions whether carried out by taxpayers, tax officers or third parties. Taxes are a major source of funds for development. Therefore, in order to prevent crimes in the field of taxation, it is necessary to have sanctions so that leakage from this sector can be avoided. The use or imposition of sanctions is not the only best way, but at least it will be able to influence or make aware of taxpayers, tax officials or third parties who have done wrong or deliberately committed acts that deviate from the applicable law.

Based on Law No. 28 of 2007 concerning the third amendment to law no. 6 of 1983 concerning general provisions and procedures for taxation and the Law on Land and Building Tax and the Law on Stamp Duty, there are two sanctions in the field of taxation, namely administrative sanctions and criminal sanctions. Administrative sanctions are the payment of losses to the state, especially those in the form of fines, interest and increases. Meanwhile, criminal sanctions are the last tool or legal bastion used by fiscus so that legal norms are obeyed (Mardiasmo, 1992: 21). As part of administrative law, tax laws contain more administrative sanctions than criminal sanctions. Administrative sanctions are the authority of tax administration and are imposed by the Directorate General of Taxes, while criminal sanctions are the authority of a criminal court and are imposed by a criminal judge, if the judge has the belief that the perpetrator is truly proven guilty of a criminal act.

Administrative Sanctions

Administrative sanctions are the payment of losses in the form of money to the state. There are three types of tax administration sanctions that can be imposed on taxpayers in accordance with the tax law, namely in the form of fines, interest and tax increases.

1. Administrative fines

a. If the notification letter (SPT) is not delivered or is not delivered according to the specified time, namely:

1). For periodic notification (SPT), not later than twenty days after the end of the tax period.

2). For annual notification (SPT), not later than three months after the end of the tax year.

3). For an annual income tax return (SPT) for corporate taxpayers, no later than four months after the end of the tax year.

Against this matter, the administrative sanction is imposed in the form of a fine of Rp. 500,000.00 (five hundred thousand rupiah) for the value added tax period tax return, Rp. 100,000.00 (one hundred thousand rupiah) for other period tax return, Rp.1,000,000.00 (one million rupiah) for the annual income tax return for corporate taxpayers and IDR 100,000.00 (one hundred thousand rupiah) for the annual tax return for personal income tax (Article 7 of Law No. 28 of 2007).

b. Taxpayers can correct the SPT on their own accord by submitting a written statement after the tax period or the last tax year, provided that the Director General of Taxes has not conducted an investigation (even though he has conducted an audit), that is accompanied by payment of the underpayment of the amount of tax actually owed along with administrative sanctions in the form of fines. in the amount of 150% (one hundred and fifty percent) of the amount of underpaid tax (Article 8 paragraph (3) Law No. 28 of 2007).

c. Taxes payable which at the maturity date of payment are not paid or underpaid, are subject to an administrative fine of 2% a month, which is calculated from the time of maturity to the day of payment for a maximum period of 24 (twenty four) months (Article 11 paragraph (3) Law No. 12 of 1994.

d. Taxpayers who do not submit a tax object notification (SPOK) within 30 (thirty) days after the date of receipt of the SPOK and after being reminded in writing through a warning

letter, will be subject to an administrative fine of 25% calculated from the tax principal (Article 10 paragraph (2) letter a and paragraph (3) in conjunction with Article 9 paragraph (2) of Law No. 12 of 1994.

e. Taxpayers who fill in the tax object notification letter are not in accordance with the actual situation, namely based on the results of the examination, it turns out that the amount of tax owed is greater than the amount calculated based on the SPOK submitted by the taxpayer. This is subject to an administrative fine of 25% of the outstanding tax difference (Article 10 paragraph (2) letter b and paragraph (4) Law No. 12 of 1994.

f. The document maker or holder is subject to stamp duty but the documents concerned have not paid the stamp duty or are not paid properly. The document holder or maker is subject to an administrative fine of 200% of the unpaid or underpaid stamp duty (Article 8 paragraph (1) of Law No. 13 of 1985). Then the document holder whose stamp duty is not paid or is underpaid must pay the stamp duty owed and the fine by way of later sealing (Article 8 paragraph (2) Law No. 13 of 1985). The name of this article is:

2. Administrative Sanctions in the form of interest

a. Taxpayers whose tax payments are not in accordance with the provisions or are late being paid are subject to administrative sanctions in the form of interest of 2% per month (Article 8 paragraphs (2, 2a), Article 9 paragraphs (2a, 2b), Article 13 paragraph (2), Article 14 paragraph (3) Law No. 28 of 2007.

b. A tax underpayment assessment is still allowed to be issued, plus administrative sanctions in the form of interest of 48% of the amount of tax not paid or underpaid even though five years have passed, in the event that the taxpayer has been convicted of taxation or other criminal acts (Article 13 paragraph (5) , Article 15 paragraph (4) of Law No. 28 of 2007.

Administrative sanctions in the form of interest consist of payment interest, collection interest and stipulated interest (Moeljo Hadi, 1992: 27). Payment interest is interest because tax payments are not made on time and the tax payments are made independently without being issued a bill in the form of a tax bill (STP), tax assessment letter (SKPT). Collection interest is interest because tax payments are billed in the form of STP, SKP and SKPT are not made within the payment deadline. Meanwhile, assessed interest is the interest included in the tax assessment letter as an additional tax principal.

3. Administrative Sanctions in the form of an increase

a. Underpaid taxes that arise as a result of disclosing the incorrect filling of the notification letter are subject to administrative sanctions in the form of an increase of 50% of the underpaid tax (Article 8 paragraph (5) of Law No. 28 of 2007

b. Is subject to administrative sanctions in the form of an increase of:

1). 50% of the income tax not paid or underpaid in one tax year.

2). 100% of the income tax which is not withheld or under-withheld, not collected or under-collected, not paid or under-paid, and withheld or collected but not or under-paid.

3). 100% of the value added tax for goods and services and sales tax on luxury goods that are not paid or are underpaid.

This is regulated in Article 13 paragraph (3) of the Law. No. 28 of 2007.

c. Is subject to administrative sanctions in the form of an increase of 100% of the total underpayment of taxes payable in the additional tax underpayment assessment (Article 15 paragraph (2) of Law No. 28 of 2007.

Administrative sanctions in the form of fines, interest and increases are more emphasized for the economic interests of the state, namely so that state revenue from the tax sector can increase. If the application of administrative sanctions stipulated in the articles of the taxation law above is still not effective, then the collection can be carried out based on Law No. 19 of 2000 concerning amendments to Law No. 19 of 1997 concerning tax collection by force in conjunction with the Decree of the Minister of Finance of the Republic of Indonesia No. 608 / KMK.04 / 1994 concerning Tax Collection Implementation Procedures and the appointment of an official authorized to issue a forced letter. If taxpayers object to the amount of administrative sanctions listed on the tax bill (before the forced letter is issued, they can file an objection to the Director General of Taxes (DG of Taxes). This is not expressly stated in Article 25 of Law No. 28 of 2007 regarding General Provisions and Tax Procedures. In Article 25 paragraph (1) it is stated that taxpayers can file objections only to the Director General of Taxes on an: tax underpayment assessment letter, additional tax underpayment assessment letter, zero tax assessment letter, tax assessment letter overpayment tax, withholding or collection of tax by third parties based on the provisions of tax laws and regulations, however, in the explanation of Article 25 paragraph (1) of Law No. 28 of 2007 it is stated that: if the taxpayer believes that the amount of loss, the amount of tax and the deduction or tax collection is not as it should be, it is mandatory

tax can file objections to the Director General of Taxes. This is reinforced by Rochmat Soemitro's opinion which states that taxpayers may agree to be used as the basis for tax determination, but do not agree to the amount of fines or additional charges imposed on them. Thus, administrative sanctions can become the object of a dispute between taxpayers and the tax authorities (tax officials). If this happens, the taxpayer has the right to file an objection to the Director General of Taxes. The decision on objection is made by the Director General of Taxes within a period of 12 (twelve) months from the date the objection is received in the form of accepting or partially accepting, or rejecting or increasing the amount of tax payable. If the period has passed and the Director General of Taxes does not make a decision, then the objection is considered granted (Article 26 Law No. 28 of 2007). The effort to resolve objections through this model, according to the author's opinion, is very prone to abuse of authority by tax officers (Fiscus). In the findings of the Legal Task Force, when Gayus Tambunan was still active, he handled 51 tax objection cases, but 40 cases resulted in the defeat of the Directorate General of Taxes (Republika, Friday 23 April 2010). It could be the solution with a compromise between the taxpayer and the tax officer to agree to the objection filed by the taxpayer on the condition that the tax officer will get the amount of money agreed between the taxpayer and the tax officer. When you look at this case, it seems that no one has been harmed, because it is an agreement between the two parties (remember the principle in the agreement). However, if investigated more deeply, this kind of practice will be detrimental to state finances. Even in a tax audit, the amount of tax in the tax assessment letter can be negotiated between taxpayers and individual tax officials. A tax official with the knowledge of his superior can circumcise corporate taxes. The difference in tax funds is then divided between the company and the tax officials (Republika, Friday 26 March 2010). Then if after the decision

on the objection is issued by the Director General of Taxes and the taxpayer still feels object to the decision, the taxpayer can file an appeal. Appeals can be submitted to the Tax Court (Law No. 14 of 2002). The Tax Court, in terms of appeal, only examines and decides disputes over objection decisions, unless otherwise stipulated by the prevailing laws and regulations (Article 31 paragraph (2) of Law No. 14 of 2002). Tax Court is a judicial body that exercises judicial power for taxpayers or tax bearers who seek justice for tax disputes. Dispute resolution efforts

This tax is also very prone to legal mafia. This is because the judges in this court are former officials within the Director General of Taxes who already know a lot about the agreements that have occurred which tend to benefit the taxpayers and tax officials a lot. This is reinforced by the fact that cases handled by tax courts are mostly won by taxpayers. This is all that is disadvantaged is the state.

Criminal sanctions

In Law No. 28 of 2007 concerning the third amendment to law no. 6 of 1983 concerning General Provisions and Tax Procedures, provisions concerning criminal sanctions in the taxation law are regulated in Articles 38, 39, 39A, 41, 41A, 41B, and 41C. Basically, criminal offenses in the field of taxation are differentiated according to their nature, namely due to negligence and due to deliberate action. The two types of criminal acts are subject to criminal sanctions against taxpayers, tax officers (fiskus) and to third parties.

1. Criminal Sanctions Against Taxpayers

a. Due to his negligence, he did not submit a notification letter (SPT) or submit a notification letter but the contents were incorrect or incomplete or attached information whose contents were incorrect, so that it could cause losses to state revenues and the act was an act after the first act as referred to in article 13 A, is fined at least 1 (one) times the amount of tax payable that is not paid or is underpaid and 2 (two) times the amount of tax payable that is not paid or is underpaid, or is subject to imprisonment for a minimum of 3 (three) months or a maximum of 1 (one) year (Article 38 of Law No. 28 of 2007).

b. Intentionally not registering to be given an NPWP (Taxpayer Identification Number) or failing to report business to be confirmed as a Taxable Entrepreneur; misuse or use without the right of the NPWP or confirmation of a taxable entrepreneur; does not submit SPT; submit SPT and / or information whose contents are incorrect or incomplete; refuse to carry out the examination as referred to in Article 29; showing false or falsified books, records, or other documents

as if it were true, or did not describe the real situation; does not maintain books or records in Indonesia, does not show or does not lend books, records, or other documents; does not keep books, records, or documents which form the basis of bookkeeping or records and other documents including the results of data processing from bookkeeping that are managed electronically or maintained by an on-line application program in Indonesia as referred to in Article 28 paragraph (11); or not remitting taxes that have been withheld or collected, so as to cause losses to state revenues, shall be punished with imprisonment for a minimum of 6 (six) months and a maximum of 6 (six) years and a fine of at least 2 (two) times the amount of tax

payable that is not or underpaid and a maximum of 4 (four) times the unpaid or underpaid tax amount. The threat of punishment becomes 2 (two) times the criminal sanction if someone commits another crime in the field of taxation before 1 (one) year has passed, commencing from the completion of serving imprisonment imposed (Article 39 paragraph (1), (2) Law. 28 of 2007).

c. Everyone deliberately issues and / or uses a tax invoice, proof of tax collection, proof of tax withholding, and / or proof of tax payment that is not based on the actual transaction; or issues a tax invoice but has not been confirmed as a taxable entrepreneur, shall be punished with imprisonment of at least 2 (two) years and a maximum of 6 (six) years and a fine of at least 2 (two) times the amount of tax in the tax invoice, proof of tax collection, evidence of withholding tax, and / or proof of tax payment and a maximum of 6 (six) times the amount of tax in the tax invoice, proof of tax collection, proof of tax withholding, and / or proof of tax payment (Article 39 A of Law No. 28 of 2007).

d. Attempts to commit a criminal act of abusing or using without the right of the NPWP or confirmation of a taxable entrepreneur as referred to in paragraph (1) letter b, or submitting a notification letter (SPT) and / or information whose contents are incorrect or incomplete, as referred to in paragraph (1) letter d, in

in order to apply for restitution or make tax compensation or tax credit; shall be sentenced to imprisonment for a minimum of 6 (six) months and a maximum of 2 (two) years and a fine of at least 2 (two) times the amount of restitution requested and / or compensation or credit made and a maximum of 4 (four) times the amount of restitution requested and / or compensation or credit made (Article 39 paragraph (3) of Law No. 28 of 2007).

2. Criminal Sanctions Against Officials (fiscus)

a. Officials who due to their negligence do not fulfill their obligation to keep confidential matters as referred to in Article 34 shall be sentenced to imprisonment for a maximum of 1 (one) year and a maximum fine of Rp. 25,000,000.00 (twenty five million rupiah) (Article 41 paragraph (1) of the Law . No. 28 of 2007).

b. An official who blindly fails to fulfill his / her obligations or someone who causes the official's obligations to be not fulfilled as referred to in Article 34, shall be punished with imprisonment of 2 (two) years and a maximum fine of Rp.50,000,000.00 (fifty million rupiah) paragraph (2) of Law No. 28 of 2007).

3. Criminal Sanctions Against Third Parties

a. Intentionally failing to provide information or evidence, or providing false information or evidence, shall be punished with a maximum imprisonment of 1 (one) year and a maximum fine of Rp. 25,000,000.00 (twenty five million rupiah) (Article 41A of the Law. 28 of 2007)

b. Intentionally obstructing or making it difficult to investigate criminal acts in the field of taxation shall be punished with imprisonment for a maximum of 3 (three) years and a maximum fine of Rp. 75,000,000.00 (seventy five million rupiah) (Article 41 B of Law No. 28 of 2007)

c. Intentionally failing to fulfill the obligations referred to in Article 35 A paragraph (1) shall be punished with a maximum imprisonment

1 (one) year or a maximum fine of Rp. 1,000,000,000.00 (one billion rupiah).

d. Intentionally causing the official and other party's obligations to be not fulfilled as referred to in Article 35 A paragraph (1) shall be punished with imprisonment of up to 10(ten) months or a maximum fine of Rp. 800,000,000.00 (eight hundred thousand rupiah).

e. Intentionally failing to provide data and information requested by the Director General of Taxes as referred to in Article 35 A paragraph (2) shall be punished with imprisonment of a maximum of 10 (ten) months or a maximum fine of Rp. 800,000,000.00 (eight hundred million rupiah) .

f. Intentionally misusing tax data and information so as to cause losses to the state shall be punished with a maximum imprisonment of 1 (one) year or a maximum fine of Rp. 500,000,000.00 (five hundred million rupiah).

The imposition of criminal sanctions in the taxation sector is *ultimum remedium*, meaning that criminal law or criminal sanctions are only applied when other efforts have been made but have no effect at all or in other words do not have a deterrent effect for both the perpetrator and the potential perpetrator. And it seems that what is prioritized in dealing with criminal acts in the field of taxation is the return of the amount of losses arising from this crime. Thus, if the administrative sanctions have been fulfilled or have been returned or paid, there is no need for criminal sanctions to be applied. This is stated in Article 44 B, namely that in the interest of state revenue, at the request of the Minister of Finance, the Attorney General can stop investigations of criminal offenses in the field of taxation within 6 (six) months from the date of the request letter. The termination of the investigation is only carried out after the taxpayer has paid off the tax debt that has not been paid or is underpaid or which should not have been returned and added with administrative sanctions in the form of a fine of 4 (four) times the amount of tax not paid or underpaid, or which should not have been returned. The provisions in Article 44 B cause the law enforcement in the field of taxation to be poor, because law enforcers, especially prosecutors, can abuse their existing powers, which should have been applied, but the Attorney General can put it aside for the sake of state revenue. At the level of the Ministry of Finance there may also be abuse of authority by individuals

officials within the Ministry of Finance to ask the Attorney General not to continue this crime in the field of taxation (see the case of Paulus Tumewu, Jawa Pos, Saturday, May 1, 2010). In view of this, in our opinion, Article 44 B should be deleted or its editorial changes, which in essence cannot stop investigations of criminal offenses in the field of taxation.

D. Law Enforcement in the Tax Sector during the Covid Pandemic 19

In certain conditions sometimes laws or laws or more precisely legal sanctions cannot be enforced appropriately, for example due to natural disasters beyond human calculation, including in this case the Covid 19 pandemic that has hit our country today. As a result of this,

something may become invalid or its entry into force may be postponed. This is just an example: The Regional Revenue Management Agency (BPPD) of Bandung City is forced to postpone law enforcement against taxpayers. BPPD relaxes enforcement of tax collection laws. Among other things, a tax incentive policy in the form of tax relaxation that eliminates fines for late payment of taxes that are valid until December 2020 (Humas Pemda Bandung, Thursday, October 15, 2020). Then the BPPD of Bandung City also issued a policy of exemption from land and building tax which had SPPT up to one hundred thousand rupiah. Including land and building tax exemptions for Independence Fighting Veterans and Guerilla service star holders. In the opinion of the author, such a policy can also be taken by the central government, in this case the Directorate General of Taxes, to issue a policy of giving relief to taxpayers, both legal entities or companies and individual taxpayers. Including the existence of a Government Policy which has exempted a 450 watt electricity tax for the public which is valid for six months. This policy is very good because the Government pays attention to changes that have occurred in communities that have recently been hit by the Covid 19 pandemic.

E. Conclusion

From the description above, it can be concluded that to enforce the law in the field of taxation, administrative and criminal sanctions are required. In certain circumstances, legal sanctions may not be enforced or their enforcement postponed due to a disaster that has hit the community, including in this case the Covid 19 pandemic. the state, meanwhile, the criminal sanctions take a long time and do not immediately enter the state treasury. However, there is a weakness, namely that there is no deterrent effect for both the perpetrator and the potential perpetrator and ultimately the tax crime will continue, both in terms of quantity and quality.

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