

## **Redesain Pengaturan Pertanggungjawaban Pidana Korporasi Dalam Tindak Pidana Di Bidang Perpajakan**

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### **INTISARI**

Disertasi bertujuan menganalisis karakteristik tindak pidana korporasi di bidang perpajakan, problematika pengaturan pertanggungjawaban pidana korporasi, serta meredesain pengaturan pertanggungjawaban pidana korporasi dalam tindak pidana di bidang perpajakan di masa yang akan datang. Penelitian disertasi menggunakan metode penelitian normatif dengan memanfaatkan data sekunder. Cara memperoleh data melalui penelitian kepustakaan dan studi dokumen. Penelitian didukung pula oleh data primer, yang diperoleh melalui wawancara. Pendekatan dalam menganalisis masalah: pendekatan perundang-undangan, konsep, kasus, dan pendekatan perbandingan. Analisis bahan hukum dilakukan secara *kualitatif* dan penarikan kesimpulan menggunakan metode deduktif.

Disertasi berkesimpulan: *Pertama*, diperoleh karakteristik tindak pidana di bidang perpajakan secara umum, yakni: (1) berkarakteristik *administrative penal law*; (2) Merupakan tindak pidana formil; (3) sebagai *ultimum remedium*. Ada pula karakteristik tindak pidana di bidang perpajakan khusus dilakukan oleh Wajib Pajak Badan, yakni: (1) Sebagai kejahatan kerah putih; (2) Merupakan pelanggaran pidana atas kewajiban perpajakan korporasi sebagai wajib pajak badan; (3) Akibat kerugian pada pendapatan negara dari tindak pidana di bidang perpajakan oleh korporasi yang sangat besar. *Kedua*, ada permasalahan ketidakpastian hukum: (1) Kekaburan norma pada pengaturan subjek hukum pidana korporasi di bidang perpajakan; (2) Inkonsistensi Aparatur Perpajakan dan Penegak Hukum; (3) Diskrepansi dalam Putusan Pengadilan.

*Ketiga*, pengaturan pertanggungjawaban pidana korporasi pada tindak pidana di bidang perpajakan masa yang akan datang, yakni melalui pembaruan UU KUP. Pembaruan antara lain, perumusan eksplisit-komprehensif: (1) Korporasi sebagai subjek hukum pidana pajak; (2) Bilamana suatu tindak pidana pajak dilakukan korporasi (3) Kesalahan korporasi dengan berpegang asas tiada pidana tanpa kesalahan (4) Model pertanggungjawaban pidana korporasi di bidang perpajakan yang memungkinkan pertanggungjawaban baik terhadap korporasi maupun pelaku materiil (5) Perumusan pasal mencerminkan teori pertanggungjawaban identifikasi dan teori budaya korporasi, sesuai dengan karakteristik tindak pidana di bidang perpajakan oleh korporasi (6) Perumusan sanksi pidana terhadap korporasi di bidang perpajakan dengan sistem denda kalilipat dalam upaya optimalisasi pemulihan kerugian pendapatan negara di bidang perpajakan.

**Kata Kunci: Redesain, Pengaturan Pertanggungjawaban Pidana Korporasi, Tindak Pidana Di Bidang Perpajakan**

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***Redesign of Corporate Criminal Responsibility Regulations on Criminal Acts  
in the Field of Taxation***

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**ABSTRACT**

*This dissertation aims to analyze the characteristics of corporate criminal acts in the field of taxation, the regulation problems of corporate criminal responsibility and to redesign regulations for corporate criminal responsibility on criminal acts in the field of taxation in the future. Based on normative legal research, this dissertation obtained research materials that is in the form of secondary data. How to obtain data through library research and document studies. The research is also supported by primary data, which obtained through interviews. Approaches in analyzing problems namely: statute, conceptual, case, and comparative approaches. The analysis of legal materials was carried out qualitatively and conclusions were drawn using a deductive method.*

*This dissertation concludes: First, the characteristics of tax crimes in general are: (1) It's have administrative penal law characteristics; (2) As a formal delict; (3) Ultimum remedium. There are also characteristics of tax crimes that are specifically committed by corporate taxpayers, namely: (1) As a white collar crimes; (2) It's a criminal violation against corporate tax obligations as a corporate taxpayers; (3) The consequences of losses on state revenues from criminal acts of taxation by corporations are relatively very large. Second, there are several problems of legal uncertainty: (1) Vagueness of norms regarding the regulation of the subject of corporate criminal law in the field of taxation; (2) Inconsistency of Tax and Law Enforcement Officers; (3) Discrepancies in Court Decisions.*

*Third, regulation of corporate criminal responsibility in tax crimes field in the future, namely through the renewal of General Provisions and Tax Procedures. These reforms includes the explicit-comprehensive formulations regarding: (1) The corporation as a subject of tax criminal law. (2) When a tax crime is committed by a corporation (3) Formulation of corporate fault by adhering to the principle of no liability without fault (4) Formulation of a corporate criminal responsibility model in the field of taxation that allows responsibility both against corporation and material actor (5) Formulation of articles that reflect theories of corporate criminal responsibility with an identification and a corporate culture theory, in line with the characteristics of tax crimes committed by corporations (6) Formulation of criminal sanctions against corporations in the field of taxation with a system of multiplied fines in an effort to optimize recovery of state revenue losses in the field of taxation.*

**Keywords:** *Redesign, Corporate Criminal Responsibility Regulations, Criminal Acts in the Field of Taxation*

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