

**IMPLIKASI PENGHENTIAN PENYIDIKAN TINDAK PIDANA
DI BIDANG PERPAJAKAN BERDASARKAN PASAL 44B
UNDANG-UNDANG KETENTUAN UMUM DAN TATA
CARA PERPAJAKAN TERHADAP PENYIDIKAN
TINDAK PIDANA PENCUCIAN UANG**

INTISARI

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis kepastian hukum atas penyidikan tindak pidana pencucian uang dengan tindak pidana asal di bidang perpajakan yang penyidikannya dihentikan berdasarkan Pasal 44B Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan dan untuk mengetahui dan menganalisis kedudukan hukum atas harta hasil tindak pidana pencucian uang dengan tindak pidana asal di bidang perpajakan yang penyidikannya dihentikan berdasarkan Pasal 44B Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan.

Jenis penelitian hukum ini adalah penelitian hukum normatif, sehingga bahan penelitiannya terdiri atas data sekunder yang meliputi bahan hukum primer, bahan hukum sekunder maupun bahan hukum tersier. Cara dan alat memperoleh data melalui studi kepustakaan dengan metode analisis menggunakan metode analisis kualitatif dan penarikan kesimpulan dengan secara deduktif.

Kesimpulan penelitian ini adalah, Penghentian penyidikan tindak pidana di bidang perpajakan berdasarkan Pasal 44B UU KUP 2007 menyebabkan ancaman pidananya menjadi hilang karena Pasal 44B UU KUP 2007 merupakan alasan hapusnya penuntutan, maka penyidikan TPPU yang penyidikan tindak pidana asalnya di bidang perpajakan dihentikan menjadi tidak terpenuhi salah satu unsur deliknya, sehingga tidak dapat dikatakan telah melakukan suatu perbuatan pidana TPPU. Merujuk kepada Pasal 109 Ayat (2) KUHAP yang merupakan dasar penghentian penyidikan, maka alasan penghentian penyidikan TPPU adalah bahwa peristiwa hukum bukanlah sebuah peristiwa pidana, sedangkan kedudukan hukum atas harta hasil tindak pidana pencucian uang yang dihentikan penyidikannya akibat berhentinya penyidikan tindak pidana asal berupa tindak pidana di bidang perpajakan karena pemenuhan ketentuan Pasal 44B UU KUP 2007, harus dikembalikan kepada Wajib Pajak seiring dengan penghentian penyidikan tindak pidana di bidang perpajakan dan Tindak Pidana Pencucian Uang atas nama hukum.

Kata Kunci : Tindak Pidana di Bidang Perpajakan, TPPU, Penghentian Penyidikan, Pasal 44B UU KUP 2007, Harta Hasil Tindak Pidana

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**THE IMPLICATION FOR THE TERMINATION ON INVESTIGATION
OF OFFENCE IN THE FIELD OF TAXATION ACCORDING TO
ARTICLE 44B OF LAW ON GENERAL TAX PROVISIONS
AND PROCEDURES ON THE INVESTIGATION OF
MONEY LAUNDERING OFFENCE**

ABSTRACT

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This research aimed to find out and analyze legal certainty on the investigation of money laundering offence along with predicate offence in the field of taxation whose investigation was terminated according to Article 44B of Law on General Tax Provisions and Procedures and to find out and analyze legal standing on the proceed of crime along with predicate offence in the field of taxation whose investigation was terminated according to Article 44B of Law on General Tax Provisions and Procedures.

Normative legal research was used as the type of this research, therefore the research materials consisted of secondary data involving primary, secondary, and tertiary legal materials. The data collection procedures and instruments were proceeded through library research using qualitative analysis method and the conclusion was drawn deductively.

The conclusion of this research was, The Termination of the investigation on the offence in the field of taxation according to Article 44B of Law on General Tax Provisions and Procedures Year 2007 (UU KUP 2007) had an impact on the impunity on its threat of punishment because Article 44B of UU KUP 2007 was the reason of the impunity of the prosecution, therefore the investigation of Money Laundering Offence (TPPU) whose predicate offence investigation in the field of taxation was terminated did not meet one elements of its offences, therefore it could be said that it has not committed an offence of TPPU. Based on Article 109 Section (2) of Criminal Code (KUHP) that was the reference of the termination of investigation, therefore the reason of the termination of investigation of TPPU was that a legal consequence did not define as an offence, while legal standing of the proceed of crime whose investigation was terminated because of the termination on the investigation of predicate offence in the form of offence in the field of taxation because of the fulfillment on the provisions of Article 44B UU KUP 2007, should be returned to the Taxpayers during the termination of the investigation of offence in the field of taxation and Money Laundering Offence in the name of law.

Keywords: Offence in the Field of Taxation, Money Laundering Offence (TPPU), The Termination of Investigation, Article 44B of Law on General Tax Provisions and Procedures Year 2007 (UU KUP 2007), Proceed of Crime

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