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Sulisuowati

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LAW ENFORCEMENT ON TAXATION THROUGH NON LITIGATION MECHANISM (AN ALTERNATIVE)*

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Abstract

The Attorney General can discontinue the investigation to the default tax obligor together with the imposition of four times of outstanding fines. That are raises the issues concerning the nature of the crimes of the tax obligor. This happens because with the payment of the tax debt, the loss suffered by the state as the element of crime, the crimes seemed to be inexistence. This research was an empirical-juridical one. The aim of the research was to find a model of legal enforcement in tax matters without the court involvement.

Keywords: tax, investigation, law enforcement.

Intisari

Jaksa Agung dapat menghentikan penyidikan terhadap wajib pajak apabila wajib pajak tersebut membayar pajak yang terutang beserta denda 4 (empat) kali jumlah pajak yang tidak/kurang dibayar. Hal tersebut menimbulkan persoalan mengenai akibat hukumnya terhadap sifat perbuatan pidana yang dilakukan wajib pajak mengingat dengan pelunasan pajak tersebut, kerugian negara sebagai unsur tindak pidana tidak terjadi. Penelitian ini merupakan penelitian yuridis empiris dengan tujuan menemukan model penegakan hukum di bidang pajak tanpa melalui proses pengadilan.

Kata Kunci: pajak, penyidikan, penegakan hukum.

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* Research Result of Faculty of Law Universitas Padjadjaran, 2014.

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