

Proses penegakan hukum atas tindak pidana dibidang perpajakan dalam rezim self assessment oleh direktorat jenderal pajak; study kasus perkara pajak Asian Agri Group tinjauan atas penerapan prinsip equality of arms dan checks an = Process of law enforcement for crime field of taxation in self assessment regime by the directorate general of taxation case; study Asian Agri Group tax case review of the application of principle of equality of arms and the checks and balances

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Abstrak

Proses penegakan hukum pada dasarnya merupakan serangkaian upaya, proses, dan aktivitas untuk menjadikan hukum berlaku sebagaimana seharusnya. Proses penegakan hukum meliputi tindakan preventif dan tindakan represif. Dalam skripsi ini, pembahasan dilakukan terhadap proses penegakan hukum dalam arti tindakan represif, yaitu proses penindakan terhadap para pelanggar hukum, dalam hal ini adalah proses penindakan yang dilakukan oleh Ditjen Pajak terhadap para Wajib Pajak yang melakukan penyimpangan pajak. Guna menjamin terciptanya suatu proses penegakan hukum yang berkeadilan, Ditjen Pajak hendaknya menerapkan prinsip equality of arms dan checks and balances, terlebih mengingat rezim pemungutan pajak yang dianut Indonesia adalah self assessment.

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Basically, law enforcement is a series of measures, processes, and activities to make laws are applied as it should be. Law enforcement process includes preventive measures and repressive measures. In this paper, the discussion is done on the process of law enforcement in the sense of repressive measures, namely the process of prosecution of offenders, in this case the prosecution process conducted by the Directorate General of Taxes to the taxpayers making tax fraud. In order to ensure the creation of an equitable law enforcement process, the Directorate General of Taxation should apply the principle of equality of arms and checks and balances, especially considering that the tax regime adopted by Indonesian Government is self-assessment.