

## Penyidikan pajak sebagai upaya tegas penegakan hukum di bidang tindak pidana perpajakan = Tax observation as straight effort to uphold taxation criminal law

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### Abstrak

<i>This observation has objectives to acquire some opinions regarding understanding of tax payers against tax regulation, implementation of taxation criminal cases' observation to be used as shock therapy for the tax payers, and positive impact of the observation as an effort to uphold tax payers submission to the law.

Theoretical background is based onto criminal law as a public law, and the tax law is also an integral part of the public law, therefore both laws are in one systematical union. Close relation between the criminal law and the tax law can be distinctly seen by existence of criminal rules in the tax law.

Tax observation as a repressive approach, is the last effort to be implemented against the tax payers in order to uphold the tax law. If tax observation can be implemented properly, this will lead to submission increment of tax payers in fulfilling their tax obligations which in turn can increase state income from tax sector.

From respondent answers can be known that, the tax payers still face difficulty in understanding the existing tax law and regulation, and this influences the tax payers' submission to fulfill their obligations properly. Respondents also have opinion that the shock therapy executed will serve as a deterrent, so that by executing such therapy it is expected the tax payers will become afraid to commit criminal action in taxation.

To increase tax payers' understanding regarding the tax law and regulation, tax administrator must be proactive in giving consultation and education to the tax payers, because if tax payers can understand more, it is expected to increase their awareness and submission to pay their taxes properly.</i>