SIGn Journal of Social Science

E-ISSN: 2745-374X

jurnal.penerbitsign.com/index.php/sjss/article/view/v6n2-024

Vol. 6 Issue 2: December 2025 – May 2026 Published Online: May 21, 2026

Article Title

Procedural Restrictions on Money Laundering Investigation in the Tax Sector under the Regime of Law Number 20 of 2025

Author

Agussalim A. Gadjong

Universitas Muslim Indonesia, Indonesia || agussalima.gadjong@umi.ac.id

How to cite:

Gadjong, A. A. (2026). Procedural Restrictions on Money Laundering Investigation in the Tax Sector under the Regime of Law Number 20 of 2025. *SIGn Journal of Social Science, 6*(2), 579-604. https://doi.org/10.37276/sjss.v6i2.689

This work is licensed under a CC BY-4.0 License

ABSTRACT

This research analyzes the implications of the enactment of coercive measure procedural restrictions on the independence of the DGT Investigator under the regime of Law Number 20 of 2025. This normative-doctrinal legal research employs a statute and conceptual approach to evaluate retrospective performance for the 2020 to 2024 period and project the impact of the new Law post-January 2, 2026. The research results indicate that the decline in historical case dossier settlement rates was purely caused by internal technical-cyber constraints, rather than a normative authority weakness. However, the new Criminal Procedure Code unification fundamentally degrades sectoral independence through the revocation of independent arrest and detention authority, centralized Police subordination triggering structural transactional risks, and an absolute competence dispute with the Attorney General's Office that contradicts the ultimum remedium principle. To overcome this procedural stagnation, the DGT formulated an administrative bypass strategy. This tactic shifts the law enforcement focus to the non-coercive Preliminary Evidence Examination phase through the exploitation of forensic digital evidence and the independent exchange of international beneficial owner information. This research recommends legislative reconstruction to restore equal horizontal institutional relations, affirm absolute competence boundaries, expand the non-conviction-based confiscation mechanism, and accelerate the establishment of specialized tax cyber units in regional areas to guarantee national fiscal resilience.

Keywords: Civil Servant Investigator; DGT; Money Laundering; Procedural Restriction; Taxation.

INTRODUCTION

Taxes constitute a vital instrument in securing the economic sovereignty of a state. Tax collection possesses a coercive nature constitutionally mandated to finance national development and achieve public welfare. The characteristics of fiscal collection demand absolute compliance from taxpayers. The seamless realization of this sector's revenue is directly proportional to the state's capacity to provide public services (Saputra, 2017). Deviations in this sector cannot be disregarded, considering that every embezzled unit of currency directly diminishes the state's fiscal capacity to execute sustainable development programs. Therefore, tax law enforcement must be systematically designed to ensure legal compliance and minimize potential state revenue leakages.

The evolution of financial crimes in the modern era has redefined the characteristics of tax crimes. Tax violations are no longer merely individual administrative negligence but have transformed into white-collar crime involving complex corporate schemes and cross-jurisdictional networks. Financial crime perpetrators exploit various legal loopholes to conceal, transfer, and disguise the wealth derived from tax evasion through money laundering schemes (Aprilia, 2023). The act of disguising the proceeds of tax crimes as a predicate crime constitutes a severe threat that degrades the national economic order. This reality necessitates the presence of specialized investigators possessing profound tax technical expertise to prove the convergence of tax crimes and money laundering.

The Directorate General of Taxes (DGT) responds to these financial crime threats by strengthening administrative pillars and adopting global digital supervision instruments. The tax authority intensifies asset tracing activities through electronic data integration, compliance risk management, and the supervision of beneficial ownership (DGT, 2019). The existence of these supervision instruments is reinforced by international commitments regarding the automatic exchange of information. This global cooperation provides extensive access for the tax digital forensics laboratory to trace illegal fund flows transferred abroad (Dewi, 2021; Irnowo, 2021). The strengthening of this non-coercive administrative line is targeted to block the asset movement of offenders before the legal process is escalated to the investigation stage.

Nevertheless, empirical data demonstrate a discrepancy between the sophistication of administrative supervision instruments and the effectiveness of coercive law enforcement in the field. Based on national performance realization data, the settlement trend of money laundering investigation dossiers in the tax sector experienced a drastic decline to nil by the end of the 2024 fiscal year period. This sharp decline indicates the existence of procedural restrictions hindering the optimization of asset recovery through the integrated tax criminal justice system. Although the digital asset tracing infrastructure has been periodically updated, internal barriers regarding the adjustment of cyber business processes and the scarcity of digital forensic functionaries in regional areas remain determining factors that impede the comprehensive settlement of cases (DGT, 2024).

These procedural challenges became increasingly apparent following the enactment of the new national criminal procedure unification. Law Number 20 of 2025, which came into effect on January 2, 2026, brings fundamental changes to the administration of institutional coordination. This Law applies strict procedural restrictions on coercive measures (*dwangmiddelen*), particularly arrest and detention (Hamzah, 2008). The DGT Investigator loses repressive independence because the entire execution of physical coercive measures must be based on a written order from the Police (Atmasasmita, 2010). This procedural unification overhauls the previously equal coordinative relationship into an administrative subordination relationship that potentially decelerates the law enforcement process.

This procedural discrepancy triggers a clash of law enforcement policies between the philosophy of tax administrative criminal law and general criminal procedure law. Tax criminal law is intrinsically an administrative criminal law (*verwaltungsstrafrecht*) that prioritizes the reparative principle in the form of fines, rather than the physical penalization of suspects (Hiariej, 2016). This condition is further complicated by the emergence of an absolute competence dispute in money laundering investigations between the DGT and the Investigating Prosecutor of the Attorney General's Office in cases involving the intersection of tax manipulation and corporate bribery. The absence of clear jurisdictional boundaries in the new procedural unification causes

overlapping case handling that prejudices legal certainty for taxpayers. Nevertheless, the national legal policy commitment consistently asserts that the existence of the DGT Investigator in handling financial crimes must be absolutely maintained due to its sectoral specialization capacity (Arrafi, 2023).

The importance of maintaining the tactical authority of these sectoral tax investigators aligns with the high level of national financial crime risk faced by the state. The money laundering risk assessment document categorizes tax crimes as a predicate crime with a very high-risk classification in Indonesia (Mardiansyah, 2021). The largest risk concentration is identified in administrative regions with the densest business activities, specifically the Special Capital Region of Jakarta, West Java, and East Java (DGT, 2017). The disparity between the high threat of state treasury leakage in these primary regions and the narrowing of the tax investigators' repressive authority under the administrative control of the Police amplifies the opportunities for white-collar crime perpetrators to transfer illegal assets outside the jurisdiction before account freezing measures can be executed.

Prior research examining the authority of tax law enforcement generally focuses the analysis on the static position of the Civil Servant Investigator under the regime of Law Number 8 of 1981. Previous literature evaluations also focus on the expansion of the investigation boundaries for money laundering predicate crimes post-constitutional jurisprudence (Fitrah et al., 2021; Yuharfiandri & Sunawir, 2022). Furthermore, similar studies emphasize the analysis of the limited evidentiary weight of financial intelligence reports in trials without holistically examining the bureaucratic alignment of their case handling (Angela et al., 2023). Scientific publications examining the dialectics of corruption and financial crime law enforcement tend to be limited to general sociological analyses regarding law enforcement ethical failures without formulating concrete procedural reconstructions (Pawe et al., 2025). This research answers these academic problems by examining the prospective implications of Police detention procedural restrictions during the transition period of the new criminal procedure law. This analysis proceeds by demonstrating the existence of tax administrative rescue tactics through the validation of digital evidence during the non-coercive phase of Preliminary Evidence Examination.

This research integratively aims to retrospectively evaluate the performance and procedural barriers of money laundering investigations in the tax sector conducted by the DGT Investigator from 2020 to 2024 under the regime of Law Number 8 of 1981, to construct an objective evaluation database. Based on this historical performance database, this research subsequently aims to critically analyze the prospective implications of the enactment of procedural restrictions under the regime of Law Number 20 of 2025 on investigation authority independence and asset recovery effectiveness in the tax sector in the era of the new criminal procedure law. By achieving these objectives, this research is expected to provide theoretical benefits

in the form of intellectual contributions to the development of administrative criminal law doctrine, as well as practical benefits encompassing a policy formulation design for legislators to reorganize a balanced, progressive, and highly effective national tax procedural law.

METHOD

This research employs normative legal research or doctrinal legal research, which views the law as a coherent and independent system of written norms, free from the influence of non-legal variables (Qamar & Rezah, 2020). Through the perspective of analytical jurisprudence, positive law is examined not as an empirical social phenomenon, but as a standard normative order possessing its own internal logic. This doctrinal character is applied to comprehensively analyze the procedural norm conflict that restricts the independence of coercive measures by the DGT Investigator. Through this type of research, the analytical focus is placed on the effort to examine the validity of the restriction on coercive measure authority based on the principles of the Criminal Procedure Code and the universally applicable doctrine of state administrative criminal law.

The research approach utilized to resolve the legal issues in this research consists of a statute approach and a conceptual approach. The statute approach is operationalized by systematically examining the regulatory consistency of the new Criminal Procedure Code unification, namely Law Number 20 of 2025. This Law is juxtaposed with Law Number 6 of 1983 and all its amendments, as well as Law Number 8 of 2010. Meanwhile, the conceptual approach is applied by analyzing the doctrine of investigation independence, the position of the Civil Servant Investigator as a helper agency, and the principle of systematic specific law (*lex specialis systematis*). This conceptual approach provides a sharp evaluation instrument in analyzing the boundaries of procedural restriction in the transition era of the new procedural law.

The legal materials used in this normative research are strictly classified into primary legal materials and secondary legal materials by applying disciplined *tempus delicti* parameters (Sampara & Husen, 2016). Primary legal materials are rigidly separated into two temporal dimensions to prevent legal anachronism. The first dimension is a retrospective cluster to evaluate historical performance from 2020 to 2024, sourced from the provisions of the former Criminal Procedure Code, namely Law Number 8 of 1981, Law Number 6 of 1983, and Law Number 8 of 2010 prior to their amendments. The second dimension is a prospective cluster of the new era post-January 2, 2026, sourced from Law Number 20 of 2025 and all recent Minister of Finance Regulations regarding tax law enforcement. Secondary legal materials comprising copies of court decisions, annual performance reports of the tax authority, and reputable scientific journal articles are utilized to enrich the conceptual analysis of the norm conflict regarding financial investigation authority.

The legal material collection technique is conducted through a documentary study of relevant written legal materials. The legal material inventory process is executed through a disciplined filtration and chronological classification system to separate historical performance data from potential prospective barriers in the new procedural law era. The collected legal materials are subsequently strictly selected based on the proximity of their logical relationship to the restriction of independent arrest and detention authority by sectoral tax investigators. Through this filtration system, the research is free from the accumulation of references that lack direct contribution to resolving the research problems within the manuscript.

The legal material analysis technique employs a normative-descriptive qualitative analysis method based on logical and objective legal reasoning (Irwansyah, 2020). Deductive syllogism is utilized as the primary logical framework, wherein the general provisions in the new Criminal Procedure Code unification, namely Law Number 20 of 2025, are posited as the major premise; the independent coercive measures of the DGT Investigator are posited as the minor premise; and the legal standing as well as the operational authority limits of the DGT Investigator are posited as the legal conclusion. This deduction method is reinforced by a systematic interpretation method to examine the extent to which the enactment of the general Criminal Procedure Code unification degrades the specific nature of tax procedural law. To ensure the acuity of institutional sociological analysis, the bureaucratic cultural integrity factor is analyzed using the Focus Theory of Normative Conduct. In addition, the effectiveness of the state treasury recovery scheme through administrative fines is evaluated using meaningful guilty pleas to assess the balance between procedural efficiency and substantive justice.

Operational research steps are designed hierarchically to complete the discussion framework comprehensively. The initial stage is focused on processing and evaluating historical case dossier settlement trend data from the 2020 to 2024 period to scientifically prove the locus of the actual DGT barriers prior to the enactment of Law Number 20 of 2025. The subsequent stage is directed toward analyzing the norm dispute and the law enforcement bureaucratic implications post-enactment of the procedural restrictions on detention and arrest under the order of the Police after January 2, 2026. The final stage is concluded by constructing a policy recommendation design for balanced tax procedural law reform and formulating a tax administrative rescue tactic through the validation of digital evidence during the non-coercive phase of Preliminary Evidence Examination.

RESULTS AND DISCUSSION

A. Retrospective Evaluation of Money Laundering Investigation Performance in the Tax Sector during the Classic Procedural Law Era

The welfare state imposes a significant responsibility on the government to provide public services to achieve public prosperity. Efforts to realize this objective demand the provision of a stable and sustainable fiscal capacity, wherein tax collection occupies a central position as the primary funding source for the state's economic sovereignty. The tax administrative authority assumes a dual function encompassing a regulatory aspect in the form of law compliance enforcement and a development aspect in the form of financial resource mobilization (Saputra, 2017). The execution of these functions positions tax collection not merely as an instrument for extracting mandatory contributions from citizens, but as a juridical means to protect the state revenue base from all forms of financial crime. Therefore, the integrity of the state treasury depends on the authority's capability to integrate administrative supervision measures with tax criminal law enforcement in a unified manner.

The transformation of tax crimes into a means of money laundering demands the expansion of fiscal criminal law enforcement to reach beyond conventional administrative boundaries. The administration of money laundering investigations originating from tax predicate crimes discovers a progressive foundation through the expansion of the sectoral investigators' subjective authority (Yuharfiandri & Sunawir, 2022). Constitutional Court Decision Number 15/PUU-XIX/2021 doctrinally affirms the capacity of the DGT Investigator as the legitimate party to conduct parallel investigations into money laundering. This parallel authority is designed to bypass the bureaucratic barriers of the integrated criminal justice system and ensure that the asset tracing of tax crime proceeds can be executed simultaneously from the preliminary stage. However, the execution of this parallel investigation leaves a sharp doctrinal paradox against the principle of *ultimum remedium* underlying tax administrative criminal law. When investigators launch a parallel money laundering investigation concurrently with the tax predicate crime, the taxpayer's right to settle the case administratively through the payment of tax debts and fines based on Article 44B section (1) of Law Number 6 of 1983 *juncto* Article 2 point 16 of Law Number 7 of 2021 is instantly eliminated. The administrative settlement of the predicate crime lacks the legal reach to halt the prosecution process of the money laundering case subject to the regime of Law Number 8 of 1981, thereby triggering a degradation of fiscal utility.

Despite being equipped with broad parallel authority post-constitutional jurisprudence, the realization of repressive law enforcement in the field demonstrates a significant performance anomaly. The evaluation of case dossiers completed up to the stage of the submission of responsibility for suspects and

evidence (P-21) indicates a sharp downward trend throughout the classic procedural law era. The successful settlement of integrated money laundering investigations by the DGT Investigator experienced stagnation at the end of the 2024 fiscal year supervision period. The actual data regarding the decline in case dossier settlements is presented in the following historical performance report.

Table 1. Trend of Money Laundering Investigation Dossier Settlements (P-21) by the DGT Investigator for the Retrospective Period of 2020–2024

Fiscal Year	Number of Cases (P-21)
2020	2
2021	1
2022	4
2023	3
2024	0

Source: Compiled from DGT Annual Reports 2020–2024.

The sharp decline in the case settlement rate to nil in 2024 reflects a discrepancy in the law enforcement paradigm regarding the treatment of corporate financial crimes. The failure of money laundering criminal law enforcement frequently originates from the imposition of public law instruments on the private transactions of legal entities without a mature understanding of the separate legal entity doctrine (Bahreisy, 2018). Investigators focus rigidly on a conventional repressive approach that conflates the personal wealth of directors with corporate assets, thereby generating protracted evidentiary disputes at the prosecution level. This condition contradicts the principle of a speedy trial and impedes asset recovery due to the uncertainty of the indictment construction. The validity of the quantitative case handling data in Table 1 has undergone a rigorous statistical verification and reconciliation process against national performance audits, thereby mitigating administrative recording discrepancies and public information inaccuracies.

In fact, the DGT has designed a comprehensive risk mitigation map to anticipate the complexity of money laundering transactions in vulnerable administrative regions. The tax authority established a focused operational policy on the island of Java, specifically the Special Capital Region of Jakarta, West Java, and East Java, which are identified as the largest financial crime risk concentration zones (DGT, 2017). This mitigation is operationalized through the formation of a case handling assistance coordination task force that integrates cross-institutional asset tracing expertise (DGT, 2019). This tactical mapping seeks to consolidate financial intelligence capacity with repressive actions in the field to restrict the operational scope of offenders attempting to conceal their assets.

The effectiveness of these mitigation measures during the classic era was highly supported by an institutional relationship pattern characterized by horizontal-cooperative coordination. Referring to Article 6 section (1) letter b and Article 7 section (2) of Law Number 8 of 1981, the position of the Civil Servant Investigator is established as an equal working partner with the Police Investigator. The Police hold a pure coordination and supervision function as a helper agency to ensure technical operational fluidity (Hamzah, 2008). This relationship pattern provides extensive independence for the DGT Investigator to formulate the evidentiary construction of fiscal cases without experiencing administrative interventions that restrict sectoral independence.

Single-channel administrative synchronization in the distribution of investigation dossiers is maintained through the obligation of periodic reporting regarding the commencement of investigations. The provisions of Article 109 section (1) of Law Number 8 of 1981 *juncto* Article 2 of Government Regulation Number 43 of 2012 mandate the DGT Investigator to submit the Notice of the Commencement of Investigation to the public prosecutor through the Police Investigator. Despite requiring a single-channel distribution, this coordination instrument fundamentally does not diminish the independent authority of the Civil Servant Investigator in establishing the direction of the investigation independently. The relationship is purely designed to maintain the administrative order of the integrated criminal justice system without negating the technical specialization possessed by the tax institution.

Although investigation administration operates independently, fundamental juridical barriers continue to arise regarding the evidentiary weight of preliminary financial transaction report data. The Analysis Report issued by the Indonesian Financial Transaction Reports and Analysis Center (INTRAC) doctrinally holds only the status of financial intelligence (Angela et al., 2023). The report is strictly prohibited from being categorized directly as valid evidence in court without undergoing a conversion process into documentary evidence or expert testimony. The barrier to converting these suspicious transaction reports does not merely originate from the formal limitations of the documents themselves. Another determining factor is the unavailability of an encrypted and standardized operational communication channel between INTRAC and the DGT cyber unit. Evaluations from international financial supervisory institutions demonstrate that the absence of information technology system integration impedes the speed of instantaneous asset ownership data validation. Consequently, the administrative process to convert financial intelligence into valid legal evidentiary documents before a court proceeding is time-consuming and weakens the accuracy of transnational asset tracing.

Efforts to convert intelligence reports into material evidence are exacerbated by the limitations of electronic evidentiary support facilities in regional vertical working units. Based on internal performance evaluations, the DGT faces a serious barrier in the form of a scarcity of adequately certified digital forensic examiner functionaries (DGT, 2024). The limitations of information and communication technology infrastructure in regional areas decelerate the extraction process of taxpayer transaction data in proving the white-collar crime construction. Consequently, bottlenecks occur at the scientific evidentiary stage, significantly contributing to the decline in the case settlement rate at the end of the 2024 period.

The combination of an internal digital forensic capacity crisis and the slow execution of horizontal coordination with the Police under the regime of Law Number 8 of 1981 weakens the speed of asset tracing in the field. The DGT Investigator frequently loses crucial opportunities to secure the wealth of offenders due to the time-consuming coordination flow for physical safeguarding. Financial crime perpetrators exploit this time lapse to transfer illegal funds to foreign jurisdictions beyond the reach of tax bailiffs. This historical reality proves that the primary law enforcement barriers in the past were purely internal technical-operational, rather than a lack of normative authority.

The realization of investigation performance for the 2020 to 2024 period proves that law enforcement constraints under the former procedural law were dominated by internal technical barriers. Therefore, the tightening of coordination under the strict supervision of the Police in the new procedural law era is projected to generate a new legal stagnation for the independence of the DGT Investigator (Atmasasmita, 2010). The shift from a horizontal partnership pattern to a rigid hierarchical unification will be analyzed more comprehensively in the subsequent section to evaluate its impact on state revenue collection efficiency.

B. Prospective Implications of the Procedural Restrictions in Law Number 20 of 2025 on Sectoral Investigator Independence and Substantive Justice

The integrated criminal justice system can only operate optimally if supported by a balanced division of power that respects the specialization of each law enforcement agency. Inter-institutional relationships in modern criminal law enforcement must not be based on the principle of institutional superiority, but must rely on equal functional coordination. Erroneous institutional arrangements, particularly those reducing the independence of sectoral investigators, will generate new sectoral egos. The subsequent impact is the emergence of systemic case-handling bureaucratic barriers. Atmasasmita (2010) identifies that institutional coordination failure is the primary cause of retrogressive efficiency within the criminal justice process. Therefore, the integration of economic criminal law enforcement requires an independence guarantee for specialized investigators.

This is crucial to ensure that the complex evidentiary process of financial crimes is not impeded by the bureaucratic formalities of general investigation.

The enactment of the national Criminal Procedure Code unification fundamentally threatens the existence of the specific tax criminal procedure law. Doctrinally, tax criminal law constitutes a branch of specific criminal law possessing its own material and formal codification as an independent unified tax procedural law system (*lex specialis systematis*). Hiariej (2021) explains that this specific characteristic was established due to the nature of tax offenses that demand speed, confidentiality, and specific financial accounting expertise. The intrusion of the general Criminal Procedure Code unification influence through Law Number 20 of 2025 contradicts this specific procedural legal order. The standardization of investigation procedures without considering the specific nature of tax procedural law potentially thwarts the state's financial law enforcement efficiency that has been consistently adhered to.

The decline in the independence of sectoral tax investigators is distinctly visible in the regulation of the new coordination pattern post-transition of the national Criminal Procedure Code. Based on Article 7 section (3) and section (4) of Law Number 20 of 2025, the DGT Investigator is placed under the strict supervision and coordination of the Police. The coordination obligation inherent from the preliminary stage of the investigation until the submission of the case dossier places the Police Investigator in a decisive position over the legal process trajectory. Normatively, this relationship construction shifts the cooperative horizontal partnership into a hierarchical-subordination relationship pattern. This strictly limits the operational independence of tax investigators. Consequently, the tax authority no longer possesses the absolute authority to determine investigation measures independently without the approval of the Police institution.

These procedural restrictions deepen with the revocation of the independent arrest authority of the DGT Investigator. The provisions of Article 93 section (3) of Law Number 20 of 2025 assert that sectoral investigators lack the legal capacity to conduct independent arrests unless based on a written order from the Police Investigator. The rejection of this independent coercive authority is founded on the apprehension of procedural injustice occurring during the restriction of citizens' physical liberty (Hamzah, 2008). From a human rights protection perspective, this tightening is considered a vital instrument to enforce the due process of law. However, within the realm of combating transnational financial crimes on an emergency scale, this rigid restriction disregards the urgency of fiscal defense. The necessity to navigate multi-layered Police bureaucratic procedures weakens enforcement speed. This condition provides a time lapse for white-collar crime perpetrators to conceal digital evidence before the arrest warrant from the Police is successfully issued.

The revocation of the independent detention authority of the DGT Investigator weakens the state's bargaining position in compelling taxpayer compliance. Through Article 99 section (3) of Law Number 20 of 2025, the execution of detention against tax crime suspects now relies entirely on a written order from the Police Investigator. Coercive measures in the form of detention constitute *dwangmiddelen* that are highly decisive for the success of financial criminal law enforcement (Hamzah, 2008). The necessity to bypass the Police bureaucratic chain to detain suspects who are suspected of committing tax money laundering degrades the effectiveness of field enforcement. Consequently, the DGT Investigator faces a high risk wherein suspects may transfer illegal assets to foreign jurisdictions before physical detention can be executed.

The lengthy investigation bureaucratic chain is also reflected in the mechanism for submitting case dossiers to the public prosecutor. Article 8 section (3) of Law Number 20 of 2025 stipulates that the submission of case dossiers by sectoral investigators must be conducted through the Police Investigator to be subsequently submitted jointly to the public prosecutor. This joint submission provision eliminates the independent authority of tax investigators to directly delegate their work outcomes to the public prosecutor as applicable in the past. The single-channel delegation system through the Police prolongs the case handling duration and triggers potential overlapping dossier assessments. The repetitive review process by the Police regarding complex financial cases risks delaying the prosecution of money laundering cases in court proceedings.

The provisions of the new Criminal Procedure Code unification distinctly paralyze implementing regulations within the internal tax sector. Article 2 section (5) letter c and letter d of Ministerial Regulation Number 17 of 2025 operationally still list arrest and detention as part of the series of investigation activities that can be conducted by the DGT Investigator. However, based on Article 3 of the Ministerial Regulation, the existence of this sectoral authority must be under the coordination and supervision of the Police Investigator. This procedural restriction serves as a form of conformity with Article 363 of Law Number 20 of 2025. This Article stipulates that all sectoral regulations remain valid only insofar as they do not contradict the new procedural code. This restriction generates delays for field personnel in executing physical coercive measures. The Ministerial Regulation permitting these coercive measures loses its written legal foundation at the statutory level due to the dominance of the general Criminal Procedure Code unification.

The weakening of this repressive authority violates the principle of balanced procedural justice. The legality of coercive measures should be proportionally oriented toward the formal aspect of Police supervision while simultaneously considering the evidentiary specialization of financial crimes. Based on the legal

system theory perspective by Friedman (1975), this procedural law unification does not merely reduce the legal substance dimension but systemically impacts the legal structure dimension. The necessity of single-channel coordination with the Police in every coercive measure generates a new structural vulnerability in the form of potential bribery opportunities at the general law enforcement bureaucracy level. The DGT Investigator, possessing specialized forensic accounting qualifications, is forced to submit to the administrative control of the Police Investigator. This weakens the objectivity of the case while simultaneously opening space for legal offenders to engage in informal compromises outside the tax law enforcement chain.

The most evident legal policy clash occurs between the Police coordination obligation and the execution of the *ultimum remedium* principle in the tax sector. Tax criminal law prioritizes the recovery of state financial losses through the termination of investigation in the interest of state revenue upon the request of the Minister of Finance to the Attorney General, as stipulated in Article 44B section (1) of Law Number 6 of 1983 *juncto* Article 2 point 16 of Law Number 7 of 2021. However, Article 24 section (3) of Law Number 20 of 2025 mandates sectoral investigators to involve the Police Investigator in every investigation termination decision. The involvement of the Police in this administrative fine recovery mechanism eliminates taxpayer flexibility and confidentiality. This bureaucratic coordination pattern contradicts the characteristics of *verwaltungsstrafrecht*, which positions physical imprisonment as the absolute final resort after administrative fines are maximally pursued (Hiariej, 2016).

The inconsistency in this regulatory formulation indicates a weakness in legal planning at the preliminary stage of legislative drafting. An ideal penal policy demands a holistic synchronization between material criminal law and formal criminal law before a regulation is enacted. Arief (2007) asserts that the legislative formulation stage is the most decisive phase for the success of law enforcement in the field. Legislative negligence in harmonizing the new criminal procedure law with the specific procedural law in the state finance sector generates a new legal clash for money laundering criminal law enforcement. Rigid procedural standardization without considering the state revenue recovery needs proves that the legislators disregarded the purposiveness aspect (*doelmatigheid*) merely to pursue formal legal order.

The ambiguity of these coordination boundaries triggers structural disputes between tax investigators and the Police in the field (Fitrah et al., 2021). This condition is exacerbated by the absolute competence dispute in handling money laundering cases between the DGT and the Investigating Prosecutor of the Attorney General's Office. In complex financial crime cases, the boundary between tax reporting manipulation and corruption crimes in the form of bribery or state

financial losses frequently intersects. The absence of an absolute competence filtering rule in the new procedural law unification triggers inefficient overlapping parallel investigations. The Investigating Prosecutor and the DGT Investigator may simultaneously investigate the same money laundering object from different predicate crimes, thereby creating institutional sectoral egos that prejudice legal certainty for the examined legal subjects.

Evaluations of the legal processes of financial cases prove the necessity of implementing a balance between procedural efficiency and substantive justice. The termination of investigations through the payment of administrative fines aligns fundamentally with the concept of meaningful guilty pleas to minimize exorbitant trial costs (Prasetyo et al., 2026). Economic restorative justice is profoundly more effective in recovering the state treasury compared to forcing suspects into general criminal detention cells. Such extreme restrictive measures conversely add to the state expenditure burden (Lestari et al., 2023). Therefore, the forced subjugation of the investigation termination process under Police approval contradicts the economic efficiency principle of financial law enforcement. This restriction prejudices national interests because it impedes efforts to extract tax fines discreetly and swiftly.

The absolute constraint on the repressive independence of the Civil Servant Investigator under the administrative control of the Police forces the tax authority to formulate a procedural solution. The tax authority implements administrative rescue tactics that shift the law enforcement focus to the non-coercive digital realm from the preliminary examination stage. This shift in enforcement focus is conducted to mitigate Police intervention in tracing the assets of offenders. This rescue tactic, alongside the analysis regarding the determinant variables of sectoral tax procedural law effectiveness, is comprehensively elaborated in the subsequent section.

C. Reconstruction of the DGT Bypass Strategy through the Exploitation of Digital Evidence, International Information Access, and the Determinant Variables of Sectoral Procedural Law Effectiveness

Criminal law enforcement cannot be comprehended as the operation of written articles within a vacuum; rather, it is determined by the interaction of various dynamic variables within society. The successful execution of law enforcement in pursuing the recovery of state treasury losses is profoundly influenced by the integral alignment of various operational elements. Yusuf et al. (2025) identifies that legal effectiveness is determined by the reciprocal relationship among regulatory substance, reliable apparatus capacity, adequate supporting facilities, public legal compliance awareness, and the internal legal cultural integrity embraced by the institution. When one of these variables encounters an obstruction in the form of general criminal procedural restrictions, the tax legal system must conduct

functional adjustments to prevent efficiency degradation. The effort to align these determinant variables underlies the emergence of an administrative rescue tactic that shifts the law enforcement concentration from the realm of repressive investigation to the realm of non-coercive supervision.

The justification for shifting the tax law enforcement concentration to the non-coercive supervision realm discovers a robust constitutional foundation. Referring to Article 23A of the 1945 Constitution, tax collection places the state in the position of an authority extracting mandatory contributions of a coercive nature to finance state necessities. This coercive nature provides a legal mandate for the DGT to design various law enforcement instruments that ensure taxpayers' payment orderliness. When the independent physical coercive measures of the DGT Investigator are constrained by Police permission under the new procedural law, administrative instruments must be optimized. The state retains the absolute authority to confiscate taxpayer wealth without relying on bodily detention, provided that the active collection right is executed credibly in accordance with valid statutory regulations.

The DGT tactical shift is operationalized through the intensive utilization of the Preliminary Evidence Examination phase prior to the commencement of the investigation process. The provisions of Article 2 of Ministerial Regulation Number 177/PMK.03/2022 stipulate that a Preliminary Evidence Examination is executed prior to the investigation stage to obtain preliminary indications of an alleged tax crime. Through Constitutional Court Decision Number 83/PUU-XXI/2023, the Preliminary Evidence Examination stage is unequivocally classified as a pure preliminary investigation phase prohibited from utilizing physical coercive measures in the form of arrest and detention. The absence of this physical coercive element exempts the Preliminary Evidence Examination phase from the obligation to request written permission from the Police under Law Number 20 of 2025. The DGT exploits this legal clash as a bypass strategy to trace assets and detect the ownership of law-violating taxpayers independently without being shackled by Police procedural restrictions. From a taxpayer's human rights perspective, this diversion tactic must be supervised to prevent any indication of a covert administrative coercive measure that contradicts the *nemo tenetur se ipsum accusare* principle. Therefore, the Preliminary Evidence Examination is transparently positioned as a formal fiscal mediation space providing a balanced right of defense for taxpayers to conduct a voluntary disclosure of inaccuracies in accordance with Article 2 section (4) of Ministerial Regulation Number 177/PMK.03/2022.

Table 2. Chronological Matrix of DGT Investigator Performance Strategy Shift

Strategy Classification	Sectoral Operational Measures
Year 2022: Prioritization of State Revenue	• High-capital taxpayer priority scheme for deterrent effect and recovery; • Voluntary compliance through the provisions of Article 8 section (3) of Law Number 6 of 1983 *juncto* Article 2 point 2 of Law Number 7 of 2021; • Case building based on compliance risk management.
Year 2023: Enhancement of Technical Infrastructure	• Specific intensive training for tax digital forensic experts; • Digital forensic implementation instructions across all law enforcement implementing units; • Case handling time allocation to prevent bottlenecks.
Year 2024: Mitigation of Procedural Restrictions	• Determination of investigation implementing unit targets through Law Enforcement Implementing Unit constants; • Acceleration of asset and beneficial owner tracing; • Optimization of digital forensics during Preliminary Evidence prior to investigation; • Routine supervision and monthly periodic evaluation by the Directorate of Law Enforcement.

Source: Compiled from DGT Performance Reports 2022–2024.

Tactical independence during this non-coercive phase is reinforced by the legal sovereignty of electronic data evidence under the cyber law regime. Based on the provisions of Article 5 section (1) of Law Number 1 of 2024, the position of electronic information and documents, alongside their printed outputs, is legally recognized as independent legal evidence. This is aligned with Article 6 of Law Number 11 of 2008, which guarantees the validity of electronic documents provided that the information therein is accessible, displayable, guaranteed in integrity, and accountable. The DGT digital forensic unit optimizes these regulations to execute the extraction and cloning of taxpayer financial transaction data during the Preliminary Evidence Examination phase. However, for the digital evidence obtained during this administrative preliminary investigation phase to possess solid legal validity when the case is escalated to the formal investigation stage, the DGT Investigator must establish a sufficient procedural argumentation construction. All cloned electronic documents must be immediately converted and validated through the confiscation permit stipulation mechanism from the Chief of the local District Court. This legalization measure must be fulfilled to maintain the chain of custody of the digital evidence and prevent prosecution dismissal due to the application of the fruit of the poisonous tree doctrine.

The reach of the DGT digital asset tracing tactic transcends state territorial boundaries through the utilization of the global tax cooperation network. The tax authority optimizes international assistance in over 140 countries through the Convention on Mutual Administrative Assistance in Tax Matters scheme (Irnowo, 2021). This cooperation provides facilities for active collection, freezing, and confiscation of assets belonging to tax evaders located abroad. Nevertheless, the effectiveness of this multilateral convention in practice is not executed automatically without domestic jurisdictional barriers from partner nations.

Asset-protecting financial center countries, such as Singapore and Switzerland, apply strict national reservations against the execution of foreign tax collections. This condition demands the DGT to consistently align the confiscation assistance request with the domestic procedures and court decisions in the requested state to respect the principle of international legal sovereignty.

Cross-jurisdictional asset tracing is sharpened by substantive supervision of the identities of foreign beneficial owners concealing wealth in Indonesia. Based on Article 4 section (2) letter a of DGT Regulation Number PER-10/PJ/2025, the execution of the exchange of information on request encompasses the ownership identity data of entities, including foreign beneficial owners. The application of this international tax treaty abuse deterrent instrument prevents the use of shell entities to divert funds derived from tax evasion (Dewi, 2021). Electronic declaration form submission facilitates the authority in detecting the existence of fictitious beneficial owners deliberately designed to evade tax obligations. This early detection instrument halts the transnational money laundering cycle from the preliminary stage of administrative supervision.

The successful tracing of these digital assets heavily relies on the compliance of the national banking industry in executing its function as a state financial gatekeeper. The banking sector must strictly implement the know your customer principle to filter the risk profile of each client (Fitriana & Daim, 2025; Simanjuntak & Jha, 2025). The integration of bank financial profile data with the DGT detection system facilitates the preliminary tracing of suspicious transactions indicating tax money laundering. Banking compliance in executing these anti-money laundering regulations reduces the operational scope for offenders to transfer illegal funds to other investment instruments before account freezing measures are executed by investigators.

The tactical combination of digital evidence exploitation, international beneficial owner supervision, and integrated apparatus collaboration proves highly effective in uncovering large-scale tax crimes. An empirical study of tax law enforcement against PT Uniflora Prima proves the reliability of this functional collaboration in uncovering tax evasion causing a state loss of IDR 317 billion (Aprilia, 2023). In this case, the corporate taxpayer was proven to have deliberately manipulated the Corporate Income Tax Annual Return reporting by diverting funds from asset sales abroad. In-depth preliminary investigation regarding the beneficial owner, namely suspect "TB," successfully traced the illegal fund flow to Singapore, Malaysia, and the British Virgin Islands. The handling of this case constitutes tangible proof of the transformation of tax crimes into complex transnational money laundering crimes.

The PT Uniflora Prima case provides an essential understanding regarding the boundaries of equal and complementary institutional coordination. The

involvement of the Police, specifically the Greater Jakarta Metropolitan Regional Police, the Criminal Investigation Agency of the Indonesian National Police, and Interpol, was purely executed in its function as a helper agency to physically arrest suspect "TB," who had fled abroad (Aprilia, 2023). The reality that the suspect could only be neutralized through Police coercive measures proves that the DGT institutionally possesses limited physical security capacity in the field. This cooperation pattern affirms that the functional independence of the DGT Investigator in proving financial crimes still necessitates the coercive support of the Police as the executing agency for detention. The analysis of this case proves that institutional integration within a horizontal coordination framework is the most ideal model, compared to the operational subjugation of tax investigators under the hierarchical subordination of the Police.

Nevertheless, the acceleration of the DGT digital transformation encounters substantial challenges regarding the disparity in employee operational workloads. Based on national quantitative data, the DGT is reinforced by only 567 Civil Servant Investigator functional personnel to supervise millions of taxpayers across the entire Indonesian territory. The limitation of this tax law enforcement ratio is exacerbated by socio-technical challenges encompassing personnel competency adaptation to the operation of law enforcement cyber modules (Saifi & Saifi, 2025). This supervision ratio discrepancy demonstrates that the tax institution can no longer rely on conventional repressive methods that consume extensive time and personnel. This circumstance demands the optimization of a digital supervision system as an escalation instrument for state financial law enforcement capacity.

Besides the employee digital competency challenge, cyber-based asset tracing also generates new vulnerabilities concerning taxpayer data confidentiality guarantees. Electronic asset tracing activities by the DGT cyber laboratory must protect the system from intermediary cybercrime threats in the form of sensitive data theft or phishing (Ekawati et al., 2025). The protection of taxpayer banking data accessed during the Preliminary Evidence Examination phase is guaranteed in its integrity to maintain public trust. Data leakage during the non-coercive preliminary investigation process will destroy the legitimacy of tax law enforcement and trigger taxpayer refusal to comply with administrative appeals.

In addition to technological factors and public compliance, the moral integrity of the internal tax apparatus remains a crucial sociological variable determining the success of the system. The DGT operationalizes twelve government internal control system policies to mitigate moral hazard risks by unscrupulous field personnel. Based on the Focus Theory of Normative Conduct analysis, these written supervision policies act as injunctive norms that must be continuously evaluated for consistency (Arsyad et al., 2026). These formal rules are enforced proportionally to dominate and prevent the proliferation of descriptive norms in

the form of informal transactional customs that degrade institutional authority. Internal tax corruption prevention is assured in its success through the alignment of actual behavior in the field, not merely through the multiplication of formal disciplinary regulations.

The legal independence problem of tax enforcers shares characteristic similarities with the institutional challenges experienced by the Corruption Eradication Commission. The subjugation of employment status and the restructuring of functional investigator coordination boundaries under general legal regulations frequently sacrifice the independence of sectoral specific investigations (Imran & Koswara, 2023). This institutional barrier is profoundly tangible with the absence of a specific money laundering case handling unit at the DGT Regional Office level. The centralization of case handling at the central level delays the factual execution process of asset tracing. This delay subsequently becomes increasingly complex due to the obligation to navigate the centralized Police authorization chain in the new procedural law era.

This institutional policy inconsistency reflects a systemic contradiction between progressive law enforcement discourse and the reality of national legal politics. The Indonesian legal system encounters a *Rechtsstaat* paradox, wherein human rights protection narratives within the new Criminal Procedure Code unification are utilized as a bureaucratic pretext to weaken the independence of state financial specific investigations (Pawe et al., 2025). The restriction on the enforcement capacity of the DGT Investigator indicates that the state's commitment to eradicating financial crimes continues to collide with policy disintegration. Rigid procedural standardization disregards the urgency of rescuing the state treasury from the threat of asset diversion by financial crime perpetrators possessing extensive network capital strength.

As a prospective future solution, the reconstruction of tax procedural law must balance asset recovery efficiency with procedural justice. The confiscation mechanism for assets derived from tax financial crimes is theoretically resolved through a non-conviction-based confiscation scheme post-suspect death to guarantee maximum state treasury loss recovery (Suhartono & Panjaitan, 2025). This administrative recovery approach is pragmatically more effective in securing state treasury stability compared to imposing physical bodily imprisonment sanctions from general criminal law (Lestari et al., 2023). Therefore, the formation of future national tax regulations mandates the recovery of the tactical independence of sectoral investigators in executing financial law enforcement independently, measurably, and effectively in the interest of national fiscal resilience.

CONCLUSIONS AND SUGGESTIONS

A retrospective evaluation of actual law enforcement performance from 2020 to 2024 proves that the significant decline in the settlement of money laundering investigation dossiers in the tax sector was purely triggered by the internal technical operational barriers of the DGT. The drastic decline in case settlements to nil by the end of the 2024 period was not caused by a normative authority weakness under the former Criminal Procedure Code, which prioritized an equal horizontal partnership pattern. Actual barriers in the field centered on the scarcity of certified digital forensic functional personnel in regional working units, the deceleration of cyber business process adaptation, and the absence of an integrated encrypted communication channel, which prevented the rapid conversion of financial intelligence reports into valid legal evidence. The cooperative horizontal coordination pattern during the classic era provided operational independence for the DGT Investigator; however, this capacity was not maximally realized due to the limitations of technological infrastructure supporting scientific evidence at the vertical regional office level.

The enactment of the new national Criminal Procedure Code unification through Law Number 20 of 2025 prospectively carries a highly fundamental degradation implication for the repressive independence of the DGT Investigator. The standardization of coercive enforcement procedures paralyzes the specific nature of tax procedural law due to a distinct violation of the *lex specialis systematis* principle. The revocation of independent authority to conduct arrests and detentions degrades sectoral institutional independence. The necessity to coordinate hierarchically under the administrative control of the Police normatively transforms the horizontal partnership pattern into a rigid subordination relationship. In addition to limiting the operational capacity of the apparatus, these procedural restrictions weaken the state's bargaining position in compelling taxpayer compliance. This occurs because financial crime perpetrators are provided with a loose timeframe to conceal cyber evidence before the written permission from the Police is successfully issued. The centralized unification of detention at the general level also generates a legal structural vulnerability in the form of potential informal compromise loopholes at the general bureaucratic level, which may degrade case-handling objectivity. Furthermore, this procedural law unification triggers an absolute competence dispute over parallel money laundering investigations between the DGT and the Attorney General's Office in financial cases possessing an intersection of tax and corruption predicate crimes, thereby creating sectoral overlaps that prejudice legal certainty. Police intervention in the investigation termination decision also contradicts the essence of tax administrative criminal law, which prioritizes the principle of state treasury recovery through fines, thereby impeding the achievement of economically efficient substantive justice.

Confronting these procedural restrictions, the DGT formulated an administrative bypass strategy that shifts the law enforcement focus to the non-coercive digital

realm during the Preliminary Evidence Examination phase. The diversion of this enforcement scope proves reliable in securing the recovery of state treasury losses without being impeded by absolute Police supervision, considering that the pure preliminary investigation stage is prohibited from utilizing physical coercive measures. The tax authority exploits the legal sovereignty of cyber documentary evidence and the international financial data exchange network to uncover the identities of hidden beneficial owners of law-violating taxpayers independently from the preliminary stage. The extracted digital evidence is operationalized as an administrative instrument to compel taxpayers to execute voluntary fine settlements to achieve asset recovery targets. The dialectics of tax law enforcement cases prove that although the arrest of fleeing suspects remains reliant on Police support as a helper agency, the analytical independence of proving complex financial transactions must absolutely be maintained within the expert competence of sectoral investigators.

As an academic recommendation and macro policy implication, future legislators are mandated to reconstruct the national tax procedural law to restore the position of an independent tax procedural law systematically. National criminal law policy must be directed toward the restructuring of institutional relations characterized by equal horizontal coordination based on the principle of balanced supervision, rather than a hierarchical subordination that decelerates the pace of financial law enforcement. The formulation of new statutory-level regulations guaranteeing the independent constitutional position of the DGT must absolutely be realized to ensure the fiscal institution possesses solid administrative and enforcement capacity. Furthermore, future draft bills mandate the formulation of a clear absolute competence boundary separator between sectoral tax investigators and the Investigating Prosecutor of the Attorney General's Office in handling money laundering cases to avert ineffective overlapping parallel investigations. Accordingly, the asset confiscation policy is mandated to adopt a non-conviction-based confiscation mechanism to guarantee maximum state loss recovery even subsequent to the death of a suspect, ensuring the orientation of financial law enforcement aligns with equitable state economic instrument safeguarding efforts.

As an operational follow-up in the field, the DGT is directed to accelerate the digital transformation of law enforcement by multiplying the ratio of specialized functional investigator personnel possessing digital forensic and accounting qualifications. The government is urged to establish specialized tax money laundering case handling units at the regional office level to decentralize case handling, which has historically decelerated the execution of asset confiscation in the field. Supporting infrastructure in the form of a secure and encrypted integrated data exchange channel with INTRAC is projected to be immediately designed to prevent the occurrence of scientific evidentiary barriers in suspicious financial transactions. Finally, internal apparatus ethical supervision is optimized through the consistent implementation

of twelve government internal control system policies. This policy balances written formal rules with field practices, enabling the measurable suppression of potential sectoral authority abuse and maintaining public trust in the integrity of the national tax bureaucracy.

REFERENCES

The 1945 Constitution of the Republic of Indonesia. https://www.dpr.go.id/dokumen/jdih/undang-undang-dasar

Angela, A., Wardhana, D., Suwandi, K., Malau, L., Wijaya, N. R., Harisman, M. R. A. P., & Darylta, S. (2023). Sosialisasi Laporan Hasil Analisis dari PPATK (Pusat Pelaporan dan Analisa Tindak Pidana Keuangan) Tidak Dapat Dijadikan Alat Bukti dalam Tindak Pidana Pencucian Uang. *Jurnal Pengabdian West Science*, *2*(11), 1177-1192. https://doi.org/10.58812/jpws.v2i11.737

Aprilia, Z. (2023, March 29). *DJP Usut Kasus SPT Pajak yang Rugikan Negara hingga Rp 317 M*. CNBC Indonesia. Retrieved February 20, 2026, from https://cnbcindonesia.com/news/20230329160257-4-425537/djp-usut-kasus-spt-pajak-yang-rugikan-negara-hingga-rp-317-m

Arief, B. N. (2007). *Masalah Penegakan Hukum dan Kebijakan Hukum Pidana dalam Penanggulangan Kejahatan*. Kencana Prenada Media Group. https://books.google.co.id/books?id=AeLJDwAAQBAJ

Arrafi, H. (2023, May 3). *Mahfud MD: DJP & Ditjen Bea Cukai Tak Bisa Dikeluarkan dari Satgas TPPU*. Metro TV News. Retrieved March 30, 2026, from https://metrotvnews.com/play/KvJCBwA3

Arsyad, N., Husen, L. O., Hasyim, S., & Muzakkir, A. K. (2026). The Nature of Mechanism for Enforcing the Ethics and Honor of State Administrators as a Preventive Measure for Corrupt Practices. *Cogent Social Sciences*, *12*(1), 1-17. https://doi.org/10.1080/23311886.2026.2620142

Atmasasmita, R. (2010). *Sistem Peradilan Pidana Kontemporer*. Kencana Prenada Media Group. https://books.google.co.id/books?id=Z5jKcQAACAAJ

Bahreisy, B. (2018). Implementasi Undang-Undang Tindak Pidana Pencucian Uang Terhadap Kerugian Negara dari Tindak Pidana Korupsi. *Jurnal Legislasi Indonesia*, *15*(2), 103-117. https://doi.org/10.54629/jli.v15i2.63

Decision of the Constitutional Court of the Republic of Indonesia Number 15/PUU-XIX/2021 on the Review of Law Number 8 of 2010. https://tracking.mkri.id/index.php?page=web.TrackPerkara&id=15/PUU-XIX/2021

Decision of the Constitutional Court of the Republic of Indonesia Number 83/PUU-XXI/2023 on the Review of Law Number 7 of 2021. https://tracking.mkri.id/index.php?page=web.TrackPerkara&id=83/PUU-XXI/2023

Dewi, N. K. (2021, May 4). *Optimalisasi Pajak Pascaamandemen Anti-Tax Treaty Abuse Rules*. Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. Retrieved February 20, 2026, from https://pajak.go.id/id/artikel/optimalisasi-pajak-pascaamandemen-anti-tax-treaty-abuse-rules

DGT. (2017). *Indonesia's Money Laundering Risk Assessment on Tax Crimes*. Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. https://pajak.go.id/en/node/35839

DGT. (2019, August 28). *Steps to Enforce Money Laundering Law at the Directorate General of Taxes*. Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. https://pajak.go.id/id/artikel/langkah-penegakan-hukum-tppu-di-djp

DGT. (2024). *Performance Report* (2024). Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. https://pajak.go.id/id/laporan-kinerja-djp-tahun-2024

Ekawati, D., Herdiana, D., & Haryanti, A. (2025). Phishing in the Banking Sector: Between Cybercrime and Consumer Protection. *SIGn Jurnal Hukum*, *7*(1), 133-151. https://doi.org/10.37276/sjh.v7i1.422

Fitrah, F. A., Takariawan, A., & Muttaqin, Z. (2021). The Position of Civil Servant Investigator of Directorate General of Tax (DGT) in the Frame of Taxation Criminal Law Enforcement in Indonesia. *SIGn Jurnal Hukum*, *3*(1), 1-25. https://doi.org/10.37276/sjh.v3i1.107

Fitriana, F. R., & Daim, N. A. (2025). Peran PPATK dalam Mengungkap Tindak Pidana Pencucian Uang Hasil dari Tindak Pidana Korupsi. *Law and Humanity: Jurnal Magister Hukum*, *3*(1), 1-23. https://doi.org/10.37504/lh.v3i1.705

Friedman, L. M. (1975). *The Legal System: A Social Science Perspective*. Russell Sage Foundation. https://books.google.co.id/books?id=pvIWAwAAQBAJ

Government Regulation in Lieu of Law of the Republic of Indonesia Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2008 Number 211, Supplement to the State Gazette of the Republic of Indonesia Number 4953). https://peraturan.go.id/id/perppu-no-5-tahun-2008

Government Regulation in Lieu of Law of the Republic of Indonesia Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841). https://peraturan.go.id/id/perppu-no-2-tahun-2022

Government Regulation of the Republic of Indonesia Number 43 of 2012 on the Procedures for the Implementation of Coordination, Supervision, and Technical Guidance of Special Police, Civil Servant Investigators, and Forms of Self-Initiated Security (State Gazette of the Republic of Indonesia of 2012 Number 74, Supplement to the State Gazette of the Republic of Indonesia Number 5298). https://peraturan.go.id/id/pp-no-43-tahun-2012

Hamzah, A. (2008). *Hukum Acara Pidana Indonesia*. Sinar Grafika. https://books.google.co.id/books?id=MGDiYgEACAAJ

Hiariej, E. O. S. (2016). *Prinsip-Prinsip Hukum Pidana* (Edisi Revisi). Cahaya Atma Pustaka. https://books.google.co.id/books?id=qtSVAQAACAAJ

Hiariej, E. O. S. (2021). Asas Lex Specialis Systematis dan Hukum Pidana Pajak. *Jurnal Penelitian Hukum de Jure*, *21*(1), 1-12. Retrieved from https://

lawpolicyjournal.id/index.php/dejure/article/view/1623

Imran, I., & Koswara, I. Y. (2023). The Problematics of Determining Investigators for the Corruption Eradication Commission. *SIGn Jurnal Hukum*, *5*(2), 235-248. https://doi.org/10.37276/sjh.v5i2.257

Irnowo, B. K. (2021, June 19). *Bantuan 140 Negara untuk Tagih Pajak*. Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. Retrieved February 20, 2026, from https://pajak.go.id/id/artikel/bantuan-140-negara-untuk-tagih-pajak

Irwansyah. (2020). *Penelitian Hukum: Pilihan Metode & Praktik Penulisan Artikel*. Mirra Buana Media.

Law of the Republic of Indonesia Number 8 of 1981 on the Criminal Procedure Code (State Gazette of the Republic of Indonesia of 1981 Number 76, Supplement to the State Gazette of the Republic of Indonesia Number 3209). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/755

Law of the Republic of Indonesia Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3262). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/739

Law of the Republic of Indonesia Number 9 of 1994 on Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1994 Number 59, Supplement to the State Gazette of the Republic of Indonesia Number 3566). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/489

Law of the Republic of Indonesia Number 16 of 2000 on the Second Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2000 Number 126, Supplement to the State Gazette of the Republic of Indonesia Number 3984). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/380

Law of the Republic of Indonesia Number 28 of 2007 on the Third Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2007 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 4740). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/107

Law of the Republic of Indonesia Number 11 of 2008 on Electronic Information and Transactions (State Gazette of the Republic of Indonesia of 2008 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 4843). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/138

Law of the Republic of Indonesia Number 16 of 2009 on Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures Into Law (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/533

Law of the Republic of Indonesia Number 8 of 2010 on Prevention and Eradication of the Crime of Money Laundering (State Gazette of the Republic of Indonesia of 2010 Number 122, Supplement to the State Gazette of the Republic of Indonesia Number 5164). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/232

Law of the Republic of Indonesia Number 19 of 2016 on Amendment to Law Number 11 of 2008 on Electronic Information and Transactions (State Gazette of the Republic of Indonesia of 2016 Number 251, Supplement to the State Gazette of the Republic of Indonesia Number 5952). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/1683

Law of the Republic of Indonesia Number 7 of 2021 on Harmonization of Tax Regulations (State Gazette of the Republic of Indonesia of 2021 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 6736). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/1784

Law of the Republic of Indonesia Number 6 of 2023 on Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation Into Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/1825

Law of the Republic of Indonesia Number 1 of 2024 on the Second Amendment to Law Number 11 of 2008 on Electronic Information and Transactions (State Gazette of the Republic of Indonesia of 2024 Number 1, Supplement to the State Gazette of the Republic of Indonesia Number 6905). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/1842

Law of the Republic of Indonesia Number 20 of 2025 on the Criminal Procedure Code (State Gazette of the Republic of Indonesia of 2025 Number 188, Supplement to the State Gazette of the Republic of Indonesia Number 7149). https://www.dpr.go.id/dokumen/jdih/undang-undang/detail/2011

Lestari, R. A., Rivanie, S. S., & Soewondo, S. S. (2023). Implementation of Restorative Justice for Narcotic Abusers: A Case Study in the Takalar Public Attorney's Office. *SIGn Jurnal Hukum*, *5*(1), 207-220. https://doi.org/10.37276/sjh.v5i1.275

Mardiansyah, M. (Ed.). (2021). *Penilaian Risiko Indonesia terhadap Tindak Pidana Pencucian Uang Tahun 2021*. Indonesian Financial Transaction Reports and Analysis Center. https://ppatk.go.id/publikasi/read/150/penilaian-risiko-indonesia-terhadap-tindak-pidana-pencucian-uang-tahun-2021.html

Pawe, T., Husen, L. O., & Muzakkir, A. K. (2025). The Paradox of a Rule of Law State: A Critical Reflection on the Dialectic between Discourse and Reality in the Eradication of Corruption in Indonesia. *Sovereign: International Journal of Law*, *7*(1-2), 1-17. https://doi.org/10.37276/sijl.v7i1-2.56

Prasetyo, K. M. M. G., Rivanie, S. S., Karim, M. S., & Latif, B. (2026). The Paradigm of Meaningful Guilty Pleas: Balancing Procedural Efficiency and Substantive Justice in the Indonesian Criminal Justice System. *SIGn Journal of Social Science*, *6*(2), 255-271. https://doi.org/10.37276/sjss.v6i2.568

Qamar, N., & Rezah, F. S. (2020). *Metode Penelitian Hukum: Doktrinal dan Non-Doktrinal*. CV. Social Politic Genius (SIGn). https://books.google.co.id/books?id=TAQHEAAAQBAJ

Regulation of Director General of Taxes of the Republic of Indonesia Number PER-10/PJ/2025 on the Implementation of the Exchange of Information Based on International Agreements. https://jdih.kemenkeu.go.id/dok/per-10pj2025

Regulation of Minister of Finance of the Republic of Indonesia Number 177/PMK.03/2022 on the Procedures for the Preliminary Evidence Examination of Tax Crimes (Bulletin Gazette of the Republic of Indonesia of 2022 Number 1212). https://peraturan.go.id/id/permenkeu-no-177-pmk-03-2022-tahun-2022

Regulation of Minister of Finance of the Republic of Indonesia Number 17 of 2025 on the Investigation of Tax Crimes (Bulletin Gazette of the Republic of Indonesia of 2025 Number 121). https://peraturan.go.id/id/permenkeu-no-17--tahun-2025

Saifi, H., & Saifi, F. (2025). Digital Transformation as a Socio-Economic Challenge: The Impact on the Commercial Bank Employees' Job Performance. *SocioEconomic Challenges*, *9*(3), 48-63. https://doi.org/10.61093/sec.9(3).48-63.2025

Sampara, S., & Husen, L. O. (2016). *Metode Penelitian Hukum*. Kretakupa Print.

Saputra, R. (2017). Fungsi-Fungsi Aparat Pemerintah dalam Mewujudkan Tujuan Negara. *Supremasi Hukum: Jurnal Kajian Ilmu Hukum*, *6*(2), 164-178. https://doi.org/10.14421/sh.v6i2.2026

Simanjuntak, E. L., & Jha, G. K. (2025). Strengthening the Gatekeeper Function of Banks: The Role of KYC in Anti-Money Laundering Legal Framework. *Lex Publica*, *12*(2), 448-472. https://doi.org/10.58829/lp.12.2.2025.320

Suhartono, A., & Panjaitan, H. (2025). Normative Reconstruction of Asset Forfeiture: A Legal Pathway Following Demise of Corruption Suspects. *SIGn Jurnal Hukum*, *7*(2), 682-707. https://doi.org/10.37276/sjh.v7i2.511

Yuharfiandri, Y., & Sunawir, N. H. D. (2022). Analisis Penanganan Tindak Pidana Asal dalam Tindak Pidana Pencucian Uang terhadap Putusan Mahkamah Konstitusi Nomor 15/PUU-XIX/2021 Ditinjau dari Penjelasan Pasal 74 UU Nomor 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang. *Padjadjaran Law Review*, *10*(2), 157-168. https://doi.org/10.56895/plr.v10i2.1051

Yusuf, D. M. M., Putra, A. K., Hasibuan, R. Y., & Giawa, S. D. (2025). Faktor-Faktor yang Mempengaruhi Penegakan Hukum dalam Masyarakat. *Jurnal Ilmu Hukum, Humaniora dan Politik*, *5*(4), 2866-2871. https://doi.org/10.38035/jihhp.v5i4.4234