ABSTRACT

REPORTING STATUS IN WITNESS TAX EVASION PT ASIAN AGRI GROUP BY AND LEGAL PROTECTION EFFORTS

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Witnesses have an important role in the framework to search and find the material truth of an act which is indicated as a criminal act. In the Book of the Law of Criminal Law is a witness who can testify to the interests of the investigation, prosecution and trial of a criminal case he heard him, he sees himself, and he experienced himself. In line with the formulation of witnesses in the Criminal Procedure Code, Law No. 6 year 1983 on General Provisions and Procedures for the tax for the third time amended by Law No.28 of 2007 provides a definition similar to the witnesses in criminal taxation. Slightly different formulas can be found in the Act No.23 of 2006 on Protection of Witnesses and Victims that provides the status of witnesses since the investigation stage. In this thesis examined the legal issues (1) Setting of the position of a witness, complainant and witnesses reporting, (2) the position of the defendant as a witness to the complainant in the case of tax evasion by PT. Asian Agri group. Normative assessment made by using the approach of legislation and conceptual approaches. Legal materials used in this study is the primary legal materials and secondary legal materials. Disclosure of criminal tax evasion of tax by PT. Asian Agri Group started from the report of the Controller Financial Vincent Amin Sutanto previously entangled corporate fraud cases. Vincent is a Whistle Blower (translated as a witness reporting) which are generally defined as those who disclose the facts to the public about a scandal, danger, malpractice, maladministration and corruption. Starting from Vincent reports, the facts and data in the form of corporate financial transactions beridikasi of tax evasion committed by PT. Asian Agri Group with 3 (three) ways of making the cost of a fictitious, fictitious hedging transactions, and transfer pricing. Based on reports that Vincent is a notice delivered by one because of the rights or obligations under the law to the competent authority has been or is about to happen or is suspected of a crime then tax the Directorate general of inspection efforts based on preliminary evidence, and further after the report found there was an indication criminal tax investigation and tax by tax investigators to seek and find the material truth of the crime.