

ABSTRACT

CORRUPTION IN THE FIELD OF TAXATION

In Article 43 a paragraph (3) of UU KUP, the employees of the Directorate General of Taxes shall be processed under the provisions of the criminal act of corruption. This provision gives legal uncertainty and injustice because in its current situation, not only the employees of the Directorate General of Taxes are subject to corruption in the event of criminal act in the field of taxation. Tax collectors, both private and public servants who do not deposit their tax collection to government also become a subject to the law of corruption. These law enforcement practices are in fact contrary to the regulation of UU KUP. In particular with regard to the provisions of Article 44 B paragraph (1) of UU KUP, which regulates the termination of criminal investigation in the field of taxation on the basis of tax payment along with penalties or administrative sanctions while in Article 4 of UU PTPK the state financial loss return does not eliminate the crime.

This research is legal research. The approach used in this research is statute approach, conceptual approach, comparative approach and case approach. Based on the discussion in this study found some philosophy of regulation on corruption in the field of taxation is a form of legal certainty in tax collection, a form of justice for taxpayers and the citizen, supervision on the implementation of authority and discretion of employees of Directorate General of Taxation, the criminal acts in taxation generally the employee in Directorate General of Taxation and protect and increase tax revenue. There are the characteristics of criminal acts of taxation that contain with corruption which are the actions of employees of the Directorate General of Taxes including harm the state finances, bribery, abuse of authority and gratification. The four characteristics of tax crime that implicate the corruption act apply only to the employees of the Directorate General of Taxation. As the suggestion in this research that is necessary to change UU KUP specially related to regulation in UU KUP which contains with provision of criminal sanction in UU PTPK for specific legal subject that is limited only for employee of Directorate General of Tax and to regulate clearly about characteristic of taxation crime which has contains with criminal acts of corruption in order not to give opportunity to law enforcement apparatus to interpret further and change or renew of UU PTPK to arrange special provision related to corruption acts in the field of taxation that is *primum remidium* principle for employees of Directorate General of Taxes and *ultimum remidium* for taxpayer, *lex specialis* systematic principle and the principle of restrictions on the application of participation and assistance in the corruption in the field of taxation.

Keywords: Corruption, Taxation, Characteristics