

**REGULATION TAX CRIMINAL  
OF ACTION AGAINST CORPORATION IN THE DEVELOPMENT CONTEXT OF  
TAX CRIMINAL DELICT IN INDONESIA**

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**Abstract**

Taxation Crime is in the perspective of material criminal law discussing 3 (three) main problems, namely the formulation of tax crime, tax liability and tax crime solutions. The formulation policy regarding tax crimes is formulated in Articles 38, 39, 39A, 40, 41, 41A, 41B, 41C, 43 and Article 43A, from the formulation of these articles the types of tax crime in the form of violations (*culpa*) are acts that are not intentionally and a tax crime in the form of a crime (*dolus*) as an act committed intentionally. Subjects of tax crime are humans and corporations (legal entities). Tax criminal responsibility committed by humans is based on culpability (mistakes), for corporations as tax crime perpetrators, the principle of tax liability is based on the theory of identification, vicarious liability, and strict liability. Criminal sanctions against the tax crime perpetrators only use imprisonment and imprisonment. In order to safeguard state revenues, the formulation of fines against perpetrators of taxation by taxpayers is the main sanction (*premmum remedium*), while imprisonment is formulated as an *ultimum remedium* (ultimate weapon) sanction. In principle, corporate criminal responsibility in the field of taxation is based on the theory of direct corporate criminal liability, because tax crimes cannot be committed solely on the initiative of corporate employees, but must be on orders from the directing mind or the organ of controlling the corporation. Regarding criminal acts in the field of taxation, the authorities as investigators are certain Civil Servants within the Directorate General of Taxes.

**Keywords: Corporation, Development of Indonesian, Tax Criminal Offenses**

## INTRODUCTION

Taxes have a very important role for the progress of a country, such as the main function of taxes as a budget (*budgetair*), then taxes are the largest source of state financing in accordance with applicable laws and regulations, taxes are also a regulatory tool (*regularend*), and trade redistribution stability tool which serves for the development of the State infrastructure.<sup>1</sup>

One of the roles of the government in the economic system related to taxes is to collect taxes. Everyone who lives in a country has to deal with taxes. Therefore, as a member of society, everyone is required to know all problems related to taxes. In general, tax is defined as mandatory payments from individuals or legal entities to the State to finance government expenditures for public purposes.<sup>2</sup> Tax is one of the state and regional income where the tax contribution is entered into the treasury of a country or region. Experts in the field of taxation provide different definitions of the meaning of tax. However, these various definitions have the same aims and objectives.<sup>3</sup>

Tax Law has a lot to do with Civil Law, this is understandable because Tax Law seeks a possible basis for tax collection on the basis of events (death, birth), circumstances (wealth), deeds (buying and selling, leasing) regulated in Civil Law. This is used as *Tesbestand* as outlined in the Tax Law, and if the conditions are met, it will cause a person or entity to be taxed. Some scholars say that this is not what causes a close relationship between tax law and civil law, but a teaching in the field of law which states that *lex specialis derogat lex generale*, namely law that specifically distorts general law.<sup>4</sup>

Taxes have a very important role in the life of the state, especially as a source of financing and state development. Based on the above, tax has several functions, namely:<sup>5</sup>

1. revenue function (*Budgeter*)  
Tax functions as a source of funds intended for financing government expenditures. In the APBN, taxes are a source of domestic revenue.
2. Function of Regulating (*Regulator*)  
Tax functions as a tool to regulate or implement policies in the social and economic fields. For example, PPnBM for luxury goods, this is implemented by the government in an effort to regulate the level of consumption of luxury goods can be controlled.
3. Stability  
Function This function is related to policies to maintain price stability (through funds obtained and taxes), so that the inflation rate can be controlled.
4. Redistribution Function  
In the redistribution function, the elements of equity and justice in society are emphasized. This function can be seen from the presence of a tariff layer in tax imposition. For example in income tax, the greater the amount of income, the greater the amount of tax owed.
5. The function of democracy  
taxin the democratic function is a form of mutual cooperation system. This function is associated with the level of government service to the taxpaying community.

In the Civil Law domicile is regulated in Article 17 to Article 25 BW, while in Tax Law, domicile, among others, is in the old law, namely Article 1 Paragraph (2) of the 1932 PPh Ordinance. Article 1 paragraph (2) of the 1944 PPh Ordinance and in the new Tax Law Article 2 paragraph (5) and paragraph (6) Law no. 7 of 1983 concerning Income Tax. The clarity of these articles is as follows:<sup>6</sup>

- a. Article 17 BW: Every person is deemed to have a place of residence where he / she places the center of his residence. In the absence of such a place to live, the place of residence should be considered as residence.

<sup>1</sup> Gunadi, *Panduan Komprehensif Ketentuan Umum Perpajakan (KUP)*, (Jakarta: Bee Media Indonesia, 2016), hlm. 505. Pasal 1 angka 1 Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah di ubah terakhir dengan Undang-Undang Nomor 16 tahun 2009 (UU KUP) mendefinisikan 'pajak' sebagai kontribusi wajib kepada negara yang terutang oleh orang pribadi atau badan yang bersifat memaksa berdasarkan Undang-Undang, dengan tidak mendapatkan imbalan secara langsung dan digunakan untuk keperluan negara bagi sebesar-besarnya kemakmuran rakyat. Terdapat beberapa makna dalam definisi legal formal berdasar UU KUP dimaksud.

<sup>2</sup> Wirawan B. Ilyas dan Richard Burton, *Hukum Pajak*, (Jakarta: Salemba Empat, 2001), hlm. 4-5.

<sup>3</sup> Lihat Oyok Abuyamin, *Perpajakan Pusat dan Daerah*, (Bandung: Humaniora, 2012), hlm. 1.

<sup>4</sup> Gunadi, *Op.Cit.*, hlm. 7.

<sup>5</sup> Aristanti Widyaningsih, *Hukum Pajak dan Perpajakan Dengan Pendekatan Mind Map*, (Bandung : Alfabeta, 2013), hlm. 3.

<sup>6</sup> Lihat Gunadi, *Op.Cit.*, hlm. 23.

- b. Article 2 paragraph (5) of the Law. No. 7 of 1983: A person or body is located, residing, or domiciled in Indonesia, determined according to actual conditions.
- c. Article 2 paragraph (6) Law no. 7 of 1983: The Director General of Taxes has the authority to determine a person or entity who resides or is domiciled.

Taxation in Indonesia recognizes two types of taxpayers, namely individual taxpayers and corporate taxpayers. This is stated in the provisions of Article 1 point 2 of Law no. 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, or often shortened to the KUP Law. Article 1 point 2 reads: "Taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of taxation laws and regulations".<sup>7</sup>

Meanwhile, the provisions of Article 1 point 3 of the KUP Law reads: "An entity is a group of people and / or capital which is an entity either doing business or not doing business, which includes limited liability companies, limited liability companies, other companies, state-owned enterprises or state-owned enterprises. regions under whatever name and form, firms, kongsi, cooperatives, pension funds, partnerships, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions and other forms of entities including collective investment contracts and permanent establishments".<sup>8</sup>

This article shows that the KUP Law provides definition of corporation<sup>9</sup> a broad as adopted by Indonesian criminal law, and not the definition of corporation in the narrow sense as adopted by Indonesian civil law. From the two provisions above, it is clear that corporations are included as taxpayers, namely corporate taxpayers. Therefore, corporations are legal subjects in tax crime and can be held criminally responsible as well. The KUP Law does not explicitly state the criminal threats imposed on corporations. However, from the criminal provisions above, it can be seen that in the case of a tax crime committed by a corporation, based on the KUP Law there is only one type of punishment that can be imposed on the corporation, namely a fine. Meanwhile, corporal punishment such as imprisonment or imprisonment is imposed on corporate agents who play a role in the crime. So, in the tax crime convictions against corporations, the corporation is responsible for fines, while corporate agents are borne by the corporate agent concerned.<sup>10</sup>

The principle of corporate liability in Indonesia is not regulated in the general criminal law (KUHP), but is spread out in a special criminal law. The principle of corporate responsibility is not known in the Criminal Code because the subject of the criminal act known in the Criminal Code is a person with a natural biological connotation (*natuurlijke persoon*). In addition, the Criminal Code still adheres to the principle of *non-potest sociates delinquere* where legal entities are deemed unable to commit criminal acts. Thus, the fictional thought about the nature of legal entities (*rechterspersoonlijkheid*) law *In* does not apply.<sup>11</sup>

In the field of criminal principle, corporate criminal liability in the taxation sector is based on the theory *direct corporate criminal liability*, because taxation crimes cannot be committed on the sole initiative of corporate employees, but they are certain. by order of the *directing mind* or the controlling organ of the corporation. As is well known, the *directing mind* is a hallmark of the theory of *direct corporate criminal liability*, where the thoughts and actions of this controlling organ are considered as thoughts and actions of the corporation itself, so that its fault is the corporation's fault as well. Especially in the field of taxation, the criminal acts committed by this controlling organ are still within the scope of their work and are carried out to achieve the goal or for the benefit of the corporation itself. Regarding criminal acts in the field of taxation, the authorities as investigators are certain Civil Servants within the Directorate General of Taxes.

So, in the case of a criminal act, the focus is on the existence of wrongdoing or crimes or violations committed by the perpetrator. Thus, punishment is aimed at or the result is expected that

<sup>7</sup> Undang-Undang Nomor 28 Tahun 2007 tentang Perubahan Ketiga atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan, Pasal 1 butir 2.

<sup>8</sup> Pasal 1 butir 3 Undang-Undang Nomor 28 Tahun 2007 Tentang Perubahan Ketiga Atas Undang-Undang Nomor 6 Tahun 1983 Tentang Ketentuan Umum Dan Tata Cara Perpajakan.

<sup>9</sup> Dwidja Priyatno dan Kristian, *Kebijakan Formulasi Sistem Pertanggungjawaban Pidana Korporasi, dalam Peraturan Perundang-undangan Khusus di luar KUHP di Indonesia*, (Jakarta: Sinar Grafika, 2017), hlm. 24. Korporasi adalah orang buatan yang dapat melakukan apa saja sebagaimana dilakukan manusia alamiah.

<sup>10</sup> Dwidja Priyatno, *Sistem Pertanggungjawaban Korporasi dalam Kebijakan Legislasi*, (Bandung: PT. Kencana, 2017), hlm. 13.

<sup>11</sup> Rusmana, Prinsip Pertanggungjawaban Korporasi Dalam Tindak Pidana Perikanan., <http://www.solusihukum.com/artikel/artikel45.php>., diakses pada tanggal 30 Desember 2019, pukul 09.35 WIB.

the perpetrator will not repeat his crime or his actions. For this reason, it is necessary to know about conviction. Criminal law<sup>12</sup> criminal recognize theories.<sup>13</sup> Basically, traditionally there are two theories of punishment, namely the theory of retaliation and the theory of the purpose of punishment. According to Romli Atmasasmita, punishment must be related to benefits, justice and legal certainty. This is related to the function of criminal law in eradicating a criminal act.<sup>14</sup>

Based on the description above, this journal is entitled "**Regulation of Taxation Crimes Against Corporations in the Context of the Development of Tax Criminal Offenses in Indonesia**".

## RESEARCH METHODS

The research methodology comes from the word "*Methods and Logos*". The method means the process, principles and procedures for solving a problem, while research is a careful, diligent and thorough examination of a symptom to increase human knowledge, the research method can be interpreted as a process of principles and procedures for solve problems faced in conducting research.<sup>15</sup>

### 1. Approach

The method used in this research is normative juridical,<sup>16</sup> namely by studying and reviewing applicable tax laws (positive law). The form of the results of this research will be described descriptively. A descriptive study is intended to provide a picture as accurate as possible of humans, conditions or other symptoms.<sup>17</sup>

### 2. Nature of Research

Judging from its nature, this research is descriptive analytical, which is a study that describes carefully the characteristics of facts (individuals, groups or circumstances) and to determine the frequency of something that happens.

### 3. Types and Sources of Data

To solve legal problems in this study, primary data and secondary data were obtained, namely data collected through document study of library materials.<sup>18</sup>

### 4. Data Collection Techniques

Data collection was done based on primary data and secondary data:

- a. Study Library (*Library Research*), which is written information about the study of law from various sources and published widely relevant to the issues discussed in the study.
- b. Interview, which is intended to conduct direct questions and answers between researchers and sources to obtain information.<sup>19</sup> A resource person is someone who provides an opinion on the object to be studied.

### 5. Data Analysis Techniques

In normative legal research, data processing and legal materials take the form of activities to systematize data and written legal materials by selecting secondary data which is supported by primary data followed by qualifications and compiling the data from the research results systematically and logically. While the data analysis technique used is qualitative analysis, namely data obtained from the results of literature studies and document studies of public documents, primary, secondary, tertiary legal materials, and interviews conducted then analyzed qualitatively based on the discipline of state administrative law, law. tax and criminal law to achieve clarity on the issues to be discussed. Then the entire legal material is assembled into one unit as supporting data to find answers to legal issues / problems that will be solved in the research.

## DISCUSSION

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<sup>12</sup> Moeljatno, *Perbuatan Pidana dan Pertanggungjawaban Dalam Hukum Pidana*, (Jakarta: Bina Aksara, 1983), hlm. 7.

<sup>13</sup> Utrecht, *Hukum Pidana I*, (Surabaya: Pustaka Tinta Mas, 2000), hlm. 150.

<sup>14</sup> Romli Atmasasmita, *Teori Hukum Integratif*, (Yogyakarta: Genta Publihsing, 2012), hlm. 1-9.

<sup>15</sup> Soerjono Soekanto, *Pengantar Penelitian Hukum*, (Jakarta: UI Press, 2006), hlm. 6.

<sup>16</sup> Sunaryati Hartono, *Penelitian Hukum di Indonesia Pada Akhir Abad Ke-20*, Cetakan kedua, (Bandung: Alumni, 2006), hlm. 139.

<sup>17</sup> Soerjono Soekanto, *Op Cit*, hlm. 10.

<sup>18</sup> Rianto Adi, *Metode Penelitian Sosial dan Hukum*, (Jakarta: Granti, 2000), hlm. 58.

<sup>19</sup> Mukti Fajar dan Yulianto Achmad, *Dualisme Penelitian Hukum Normatif & Empiris*, (Yogyakarta: Pustaka Pelajar, 2015), hlm. 161.

Tax offenses are regulated in Articles 38, 39, 39A, 40, 41, 41A, 41B, 41C, and Article 43. Of the 9 criminal articles, criminal provisions that regulate the existence of elements can be qualified as: a. being inadvertent, negligent, careless, or not paying attention to his obligations, so that the act may cause losses to the state's income; b. intentionally not registering, abusing or using without the right of the Taxpayer Identification Number, or abusing or using without the right of confirmation of a Taxable Entrepreneur; c. Attempting to commit a criminal act of abuse or unauthorized use of a Taxpayer Identification Number or confirmation of a taxable entrepreneur, or submitting an incorrect or incomplete tax return in order to apply for tax refund and / or tax compensation or incorrect tax crediting is very detrimental to the State ; d. misuse of tax invoices, proof of tax withholding, proof of tax collection, and / or proof of tax payment can have a negative impact on the success of collecting Value Added Tax and Income Tax; e. The ten-year expiry period of said criminal threat is to match the expiration of the retention of tax documents which are used as the basis for calculating the amount of tax payable for ten years; f. negligence and deliberately causing disclosure of taxpayer confidentiality; g. must provide the requested information or evidence as referred to in Article 35; h. the act of obstructing or complicating the investigation of criminal offenses in the field of taxation; i. intentionally not fulfilling the obligations as referred to in Article 35A paragraph (1), deliberately causing the officials and other parties' obligations not to be fulfilled as referred to in Article 35A paragraph (1), deliberately not providing data and information requested by the Director General of Taxes as intended in Article 35A paragraph (2), deliberately misusing tax data and information, resulting in losses; i. those who order to do, who participate in doing, who recommend, or who assist in committing criminal acts in the field of taxation. But broadly speaking, the criminal articles used are Article 38, Article 39 and Article 39A.

Article 1 paragraph (1) of the KUP Law states that taxpayers are private persons or entities, including taxpayers, tax collectors and tax cutters, who have tax rights and obligations in accordance with the provisions of taxation legislation (tax provisions). In contrast to these provisions, the tax criminal offense does not explicitly mention taxpayers, private persons or entities, but several tax criminal articles in the KUP Law mention that the elements of tax crime (*dader*) are not directly individual or corporate taxpayers, but 'everyone.' (Articles 38, 39, 39A, 41B, and 43) and 'someone' (Article 39 paragraph (2)). The

author in the discussion of this one problem formulation proposes the results of research on corporations as legal subjects that can be criminally prosecuted in tax crime. By proposing the analogy of a corporation as a legal entity is also a human being using organ theory. The author's opinion comes from literature studies from Hari Djatmiko and Dwidja Priyatno, as well as the author's interviews with Yuli Kristiono, Firman Wijaya and Sumpeno.

The existence of corporations as subjects of criminal law in tax law in Indonesia has been proposed in the draft CTP will be discussed in Parliament in the form of *the Omnibus Law*. However, sebagai ai Taxpayers if the Agency is negligent (Article 38) or deliberately (Article 39) submits an SPT whose contents are incorrect or incomplete and can cause loss to state income, they will be subject to imprisonment for a minimum of 3 months and a maximum of 1 year or a fine of at least once and at most twice the underpaid tax (if negligent); or imprisonment of a minimum of six months and a maximum of six years and a fine of at least two times and a maximum of four times (if intentionally).

Article 32 paragraph (1) of the KUP Law states that in exercising rights and obligations in accordance with taxation provisions, the management is represented by the management, while paragraph (2) states that the representative of the agency is personally responsible and / or jointly responsible for paying tax debt. As a biological human being, the management can fulfill imprisonment or imprisonment, while the one who fulfills the criminal penalty is the legal entity or even personally and / or jointly the management is also obliged.

The main objective of the KUP Law is to maximize revenue for the fulfillment of government public services and maintain the smooth flow of state revenues. The addition of criminal sanctions that have physical and financial impacts in the KUP Law is intended to effectively pressure taxpayers to be more compliant with paying taxes, not to imprison them for disrupting the flow of revenues and the state economy. Therefore, the Elucidation of Article 13A of the KUP Law states that punishment is the *last resort (ultimum remedium)* to increase compliance after all administrative efforts are ineffective.

Hari Djatmiko explained the meaning of *ultimum remedium*. *Ultimum remedium* is a legal term commonly used and is defined as the application of criminal sanctions which are the final (final) sanctions in law enforcement. Sudikno Mertokusumo in his book "Discovery of the Law of an Introduction" defines that *ultimum remedium* is the last tool.

*Ultimum remedium* is a common term which is then commonly used or associated with law. This term describes a legal nature, namely as a final option or tool that is well known in criminal law, even though there is a view that says that *ultimum remedium* is a legal principle.

However, in its development, the application of *ultimum remedium* experiences obstacles because if an act is deemed to be truly detrimental to the interests of the state and the people, both according to the applicable law and according to the sociological feeling of society, then criminal sanctions are the main choice (*primum remedium*). Position *Primum remedium*'s in the context of punishment is no longer the last drug but rather the first remedy to deter people who commit criminal offenses.

The existence of Article 8 paragraph (3) of the KUP Law (*voluntary disclosure* with the decriminalization of criminal negligence), Article 13A (decriminalization of negligent and deliberate crimes), and Article 44B (*deponering* criminal prosecution) is a tendency towards the application of the principle *ultimumremedies* of tax criminal. In order for the prioritization of this principle to become clearer, it should be written explicitly in the body of the Law, and the formulation of sanctions in the KUP Law should in totality indicate the application of *ultimum remedium* and the principle of *ne bis in idem* consistently and consequently.

Based on the Decision of the Supreme Court Number 2239K / PID.SUS / 2012 dated 18 December 2012, Asian Agri was declared to have paid less taxes in the 2002-2005 period of Rp. 1.25 trillion and a fine of Rp. 1.25 trillion. The total to be paid is Rp. 2.5 trillion. An example of a corporate tax case belonging to Sukanto Tanoto is categorized as *tax evation* (a scheme to reduce the tax payable by violating tax provisions). The indication is the fact that there is a *tax planning meeting* or *tax planning meeting*. The Supreme Court ruling only charged Asian Agri's tax manager, Suwir Laut, who was sentenced to two years in prison with three years probation. This is what has been trying to summarize for years that this is *tax avoidance* (a transaction scheme aimed at minimizing the tax burden by taking advantage of the weaknesses of tax provisions), not *tax evation*. Therefore, this *tax evation* has criminal implications.

In the cassation decision which punished the tax crime case of the former PT Asian Agri tax manager, this was a new breakthrough in law. This decision is interesting, because even though tax evasion is an *administrative* penalty and punishment as an *ultimum remidium*, the cassation panel has decided directly as a tax administration crime which emphasizes the application of criminal fines (not much different from administrative fines). So it does not emphasize imprisonment in the form of carrying out a corporal punishment but rather the stipulated fine. This cassation decision placed the act of the defendant Suwir Laut in entering false data which was contrary to the tax collection system (*self assessment system*) with a sentence of probation and emphasized the sanction in the form of a criminal fine. Fines are imposed on the corporation.

In Article 14a of the Criminal Code states that if the judge imposes a maximum sentence of one year or imprisonment, not including substitute imprisonment, then in his decision the judge may also order that the sentence does not have to be served, unless there is a judge's decision which determines otherwise, because the judge The convict has committed a criminal offense before the probation period specified in the above order has expired, or because the convict during the probation period does not fulfill the special conditions that may be specified otherwise in the order.

## CONCLUSIONS

Based on the above discussion, the conclusion is that the development of tax crimes committed by corporations in Indonesia is progressive. Based on the results of the research data, it can be concluded that the provisions of Article 1 paragraph (1) of the KUP Law currently apply, which states that the taxpayer is an individual or entity, including taxpayers, tax collectors and tax cutters, who have tax rights and obligations in accordance with the provisions of laws and regulations. tax invitation (tax provisions). In contrast to these provisions, the tax criminal offense does not explicitly mention taxpayers, private persons or entities, but several tax criminal articles in the KUP Law mention that the elements of tax crime (*dader*) are not directly individual or corporate taxpayers, but 'everyone.' (Articles 38, 39, 39A, 41B, and 43) and 'someone' (Article 39 paragraph (2)). Whereas the explanation of Article 38 explicitly states that the perpetrators of criminal acts in the field of taxation are taxpayers and Article 43 regarding the crime of *delneming* other parties in tax crimes also explicitly mentions the representatives, attorneys and employees of the taxpayers. The Indonesian state in implementing its criminal law follows the Netherlands as the application of the context of taxation crimes against corporations in the development of tax criminal offenses in Indonesia based on the results of research data, it is concluded that a theory of corporate responsibility is required, namely a system of absolute criminal responsibility (*Strict Liability*) and a substitute liability system (*Vicarious Liability*). We recommend that in the view of author, liability can be applied to ensnare substitute

corporation using the principle of *employment principle* in this case that the employer (*employer*) is the main responsible of the actions of the laborers or employees. This theory adheres to the principle of "*the servant's act is the master act in law*". Meanwhile, the imposition of crimes in the field of taxation should apply the theory of corporate criminal responsibility. *Identification Theory* (identification theory) or also known as the *Direct Liability Doctrine* (direct liability doctrine).

Based on the results of research data, it is necessary to reformulate the KUP Law. A tax crime that can be committed by a taxpayer is regulated in the formulation of offenses as described in Article 38, 39 paragraphs (1), (2), (3), and 39A. Article 38 regulates negligence or negligence, while Articles 39 and 39A regulates deliberate action. Article 38 basically regulates offenses committed due to negligence and is limited to SPT which was not submitted or was submitted incomplete or incorrect. Negligence in the elucidation of this article is defined as being inadvertent, negligent, careless, or not paying heed to one's obligations so that the act may cause losses to state revenues. Tax crime is a special crime that stands alone and is not influenced by the *ex hauss*, the principle *lex certa* principle and the state revenue principle. A limited liability company may be subject to a fine for tax crime.

The suggestions in this study are related to the Regulation of Tax Crime Against Corporations in the Context of the Development of Criminal Offenses in Indonesia, namely:is

1. It is recommended that the government prepare government regulations regarding corporate liability in taxes. Therefore, the Supreme Court regulations that currently exist and are regulated in Perma Number 13 of 2016 have not provided guarantees of legal certainty for corporate criminal liability.
2. It is recommended to the Supreme Court that a Supreme Court regulation be formed as a revision of Perma No.13 / 2016 so that judges in imposing convictions on tax crime defendants advance a sentence with probation on condition that the corporation carries out its fine.
3. It is suggested that the corporate accountability model uses the principle model of *Vicarious Liability* and *Strict Liability* in order to provide certainty, justice and benefit.
4. The importance of applying the principles of "*restorative justice*" through peace mediation efforts (*non penal*) between the Taxpayer and the Government / Directorate General of Taxes and / or the Minister of Finance and / or the Attorney General in the application of tax laws and regulations to prevent administrative violations and criminal provisions in the field of taxation. For (administrative) disputes, it should be sought through legal remedies to the Tax Court, while for problems indicating a criminal act can be done through mediation between the Taxpayers and the Government / Directorate General of Taxes and / or the Minister of Finance and / or the Attorney General through a *mediator / facilitator* who licensed and credible, before the process of investigation, prosecution and trial of the suspect / defendant is carried out.
5. Reformulation of tax criminal offenses for corporations must be specifically regulated in the KUP Bill in the future which includes when a corporation commits a tax crime and when the corporation can be held accountable for tax crimes committed by the corporation and how the sanctions imposed on the tax offense in question.

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