RINGKASAN

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KEBIJAKAN HUKUM PIDANA TERHADAP KORPORASI DALAM PENERBITAN FAKTUR PAJAK FIKTIF (STUDI PENELITIAN DI KANTOR PELAYANAN PAJAK KOTA LHOKSEUMAWE)
(Ferdy Saputra, S.H., M.H., dan Nuribadah, S.H., M.H.)

Penerbitan faktur pajak fiktif merupakan tindak pidana perpajakan yang mengakibatkan kerugian terhadap penerimaan negara dan melibatkan korporasi sebagai pelaku. Praktik tersebut masih terjadi dalam dunia usaha, sedangkan menghendaki agar korporasi melaksanakan kewajiban perpajakan sesuai ketentuan Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan. Penelitian ini bertujuan untuk menganalisis kebijakan hukum pidana terhadap korporasi dalam penerbitan faktur pajak fiktif serta kendala dalam penegakan pertanggungjawaban pidana korporasi.

Metode penelitian pada skripsi ini menggunakan penelitian hukum yuridis empiris dengan pendekatan kasus (*case approach*) dan bersifat deskriptif-analitis. Data diperoleh melalui wawancara, studi kepustakaan, dan dokumentasi di Kantor Pelayanan Pajak Pratama Lhokseumawe, dianalisis secara kualitatif.

Hasil penelitian menunjukkan bahwa kebijakan hukum pidana terhadap korporasi dalam penerbitan faktur pajak fiktif telah memiliki dasar hukum yang jelas, yaitu Pasal 39A huruf a, Pasal 43A, dan Pasal 44B Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan, serta Pasal 4 dan Pasal 23 Peraturan Mahkamah Agung Nomor 13 Tahun 2016 tentang Tata Cara Penanganan Perkara Tindak Pidana oleh Korporasi. Berdasarkan pasal tersebut korporasi dapat dimintai pertanggungjawaban pidana apabila tindak pidana dilakukan untuk kepentingan korporasi oleh pengurus atau pihak yang bertindak dalam lingkup kewenangannya. Adapun kendala dalam penegakan pertanggungjawaban pidana korporasi meliputi sulitnya pembuktian unsur kesalahan korporasi, penggunaan perusahaan cangkang (*shell company*), keterbatasan alat bukti dan sumber daya manusia, serta belum optimalnya koordinasi antarinstansi penegak hukum.

Disarankan agar pemerintah dan Direktorat Jenderal Pajak memperkuat pengawasan berbasis teknologi, meningkatkan kapasitas aparat penegak hukum, serta mengoptimalkan koordinasi antarinstansi agar penegakan pertanggungjawaban pidana korporasi terhadap penerbitan faktur pajak fiktif berjalan lebih efektif.

Kata kunci: Pertanggungjawaban Pidana Korporasi, Faktur Pajak Fiktif, Tindak Pidana Perpajakan

SUMMARY

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CRIMINAL LAW POLICY REGARDING CORPORATIONS IN THE ISSUANCE OF FICTITIOUS TAX INVOICES (A STUDY AT THE LHOKSEUMAWE CITY TAX SERVICE OFFICE)

(Ferdy Saputra, S.H., M.H., dan Nuribadah, S.H., M.H.)

The issuance of fictitious tax invoices is a tax crime that causes losses to state revenue and involves corporations as perpetrators. This practice continues to occur in the business sector, whereas corporations are required to fulfill their tax obligations in accordance with Law Number 28 of 2007 concerning General Provisions and Tax Procedures. This study aims to analyze the criminal law policy regarding corporations involved in the issuance of fictitious tax invoices and the obstacles encountered in enforcing corporate criminal liability.

The research method employed in this study is empirical juridical legal research using a case approach with a descriptive-analytical nature. The data were collected through interviews, literature studies, and documentation at the Lhokseumawe Primary Tax Office (KPP Pratama Lhokseumawe) and were analyzed qualitatively.

The results of the study indicate that the criminal law policy concerning corporations involved in the issuance of fictitious tax invoices has a clear legal basis, namely Article 39A letter a, Article 43A, and Article 44B of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, as lastly amended by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, as well as Article 4 and Article 23 of Supreme Court Regulation Number 13 of 2016 concerning Procedures for Handling Criminal Cases Involving Corporations. A corporation may be held criminally liable when the offense is committed for the benefit of the corporation by its management or other parties acting within the scope of their authority. The obstacles in enforcing corporate criminal liability include difficulties in proving the corporation's criminal intent, the use of shell companies, limited evidence and human resources, and the lack of optimal coordination among law enforcement agencies.

It is recommended that the Government and the Directorate General of Taxes strengthen technology-based supervision, improve the capacity of law enforcement officers, and optimize inter-agency coordination so that the enforcement of corporate criminal liability for the issuance of fictitious tax invoices can be carried out more effectively.

Keywords: Corporate Criminal Liability, Fictitious Tax Invoices, Tax Crimes.