REVIEW OF HOAXES JURIDICAL LINKED TAX INVOICE NO. LAW 28 OF 2007 ON THIRD AMANDEMENT ACT OF 1983 NUMBER 6 ON THE GENERAL PROCEDURES AND TAXATION

Abstract

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The growing field of taxation in society, on the one hand the tax has had a very important role as one of the largest sources of state revenue. On the other hand, taxes are also susceptible to a variety of criminal acts, one of which the tax invoice forgery, although the government has issued and enacted the Law No. 28 of 2007 concerning Amendment to Law Number 6 Year 1983 on General Provisions and Taxation Procedures, but fact, leaks still occur in the management of tax revenues so that optimization can not be tercapai.Kasus the tax invoice fraud that occurred in Jakarta, where the Head Office of the (regional head) of the Directorate General of Taxation (DGT) North Jakarta Agus said the state lost Wurnyantoro to $ 29 billion for alleged falsification of tax invoices by AGT and the DM suspects. The suspect is the Managing Director of AGT and its shareholders as well as a signed Notice of Tax (SPT) of the Value Added Tax (VAT) PTLBC.Sedangkan DM is an employee who signed the Tax Payment (SSP) and its address is also used as offices and storage of documents PT LBC. Both the suspect using a new modus operandi that is falsified tax invoice so there is no compatibility between the existing goods with the goods sold.

Authors conducted a descriptive analytical study using a normative juridical approach. Research data were analyzed qualitatively juridical, which laws and regulations that one must not conflict with other laws and regulations, and considering the hierarchy of legislation, and to achieve legal certainty.

Inspection mechanism in dealing with tax crimes, the taxpayer must be done under Article 29, 30, 31, 43A of Act No. 28 of 2007 concerning Amendment to Law Number 6 Year 1983 on General Provisions and Tax Procedures, because the law The Act adopts a self-assessment, as well as the achievement of legal certainty and a sense of fairness in dealing with crimes committed perpajakan.Perbuatan AG and DM has fulfilled the subjective and objective elements as contained in Article 39A of Act No. 28 of 2007 on General Provisions and Procedures of Taxation, with the threat of imprisonment for 2 (two) years and a maximum of 6 (six) years and fine of at least 2 (two) times the amount of tax in the tax invoice, proof of tax collection, evidence of tax cuts, and / or proof of tax payments and maximum 6 (six) times the amount of tax in the tax invoice, proof of tax collection, evidence of tax cuts, and / or proof of tax payments.