

Criminal Liability for Criminal Tax

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Abstract : Tax Law is a legal product and therefore should be subject to the legal norms, both about this actions, implementation, and about the material. Law has always aimed at providing justice, and besides that the law as a tool used to organize the order or rule of law. tax classification of a crime in this is very necessary, because the crime of taxation is very detrimental to the country and is still very high in society and socialization associated with punishment in sentencing that would have to provide a deterrent for the perpetrators, so refer to the this, these criminal offenses can endanger the stability of the nation's economy and the country that require special snacks. The application of legal sanctions against the perpetrators of the crime of taxation already has a strong legal basis, namely UU KUP. UU KUP have loaded threat (sanctions) severe punishment for tax payers who commit offenses and crimes in the field of taxation, which is contained in Article 38, and Article 39, Article 41, Article 41 A, and 41 B as well as Article 43 of Law and Law No. 12 KUP about 1985 Land Tax and Building. Criminal sanctions against violators of the tax provision are important because tax payers sanctions for violating tax laws.

Keywords : accountability, tax crime, criminal liability, taxation

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