

ABSTRAK

Proses penuntutan tindak pidana perpajakan diatur Undang-Undang No.6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah diubah dengan Undang-Undang No. 16 Tahun 2009 (UU KUP) Jo Undang-Undang Nomor 11 Tahun 2020 tentang Cipta Kerja. Ancaman pidana di bidang perpajakan pada dasarnya merupakan upaya akhir (*ultimum remedium*) dalam upaya meningkatkan kepatuhan Wajib Pajak dalam kaitannya dengan target penerimaan pajak. Hukum pajak memiliki daya paksa berupa pidana penjara dan denda sehingga masyarakat mematuhi.

Penelitian ini bertujuan untuk menganalisis proses penuntutan tindak pidana pajak di Pengadilan Negeri Semarang, menganalisis pelaksanaan pelacakan aset (asset tracing) milik terdakwa tindak pidana pajak dan pelaksanaan penuntutan tindak pidana pajak di Pengadilan Negeri Semarang, menganalisis peran atau kewenangan Jaksa Penuntut Umum dalam penuntutan tindak pidana pajak serta menganalisis hambatan dan solusi dalam penuntutan tindak pidana pajak di Pengadilan Negeri Semarang.

Metode penelitian yang digunakan adalah metode yuridis sosiologis. Spesifikasi penelitian yang penulis gunakan yakni deskriptif analisis, jenis data: data primer dan data sekunder, metode pengumpulan data dengan metode study lapangan dan studi pustaka. Metode analisis data yang digunakan analisis kualitatif. Permasalahan penelitian ini dianalisis dengan menggunakan teori pemidanaan gabungan, teori bekerjanya sistem hukum atau efektifitas hukum serta teori pembuktian negatif.

Dari hasil penelitian, dapat disimpulkan: 1. Proses penuntutan tindak pidana pajak di Pengadilan Negeri Semarang terdapat 2 proses yaitu Prapenuntutan dan Penuntutan, 2. Pelacakan aset sangat sulit karena para terdakwa telah jatuh miskin dan sudah tidak memiliki harta benda lagi, pelaksanaan penuntutan di Pengadilan Negeri Semarang dalam kurun 2019 s/d 2020 terdapat 4 kasus tindak pidana pajak, 3. Penuntut Umum berperan prapenuntutan dan penuntutan tindak pidana pajak serta selaku eksekutor atau pelaksana putusan hakim yang berkekuatan hukum tetap, 4. Terdakwa atau terpidana tindak pidana perpajakan tidak melakukan kewajibannya melakukan pembayaran pidana denda setelah di putus bersalah dan berkekuatan hukum tetap

Kata kunci : Jaksa Penuntut Umum, penuntutan, eksekusi.

ABSTRACT

The process of prosecuting tax crimes is regulated by Law No. 6 of 1983 concerning General Provisions and Tax Procedures as amended by Law no. 16 of 2009 (KUP Law) in conjunction with Law Number 11 of 2020 concerning Job Creation. Criminal threats in the field of taxation are basically a final measure (*ultimum remedium*) in an effort to improve taxpayer compliance in relation to tax revenue targets. Tax law has coercive power in the form of imprisonment and fines so that people obey it.

This study aims to analyze the process of prosecuting tax crimes at the Semarang District Court, analyze the implementation of asset tracing belonging to the defendants of tax crimes and the implementation of tax crimes prosecutions at the Semarang District Court, analyze the role or authority of the Public Prosecutor in prosecuting criminal acts. taxes and analyze obstacles and solutions in prosecuting tax crimes at the Semarang District Court.

The research method used is the sociological juridical method. The research specifications that the author uses are descriptive analysis, data types: primary data and secondary data, data collection methods with field study methods and literature studies. The data analysis method used was qualitative analysis. The problem of this research is analyzed by using the theory of combined punishment, the theory of the operation of the legal system or the effectiveness of the law and the theory of negative evidence.

From the results of the study, it can be concluded: 1. The process of prosecuting tax crimes at the Semarang District Court there are 2 processes, namely Pre-Prosecution and Prosecution, 2. Asset tracking is very difficult because the defendants have fallen into poverty and no longer have property, the implementation of prosecution in the Court Semarang State in the period 2019 to 2020 there are 4 cases of tax crimes, 3. The public prosecutor has the role of pre-prosecution and prosecution of tax crimes and as executor or implementer of judge's decisions with permanent legal force, 4. Defendants or convicted of tax crimes do not carry out their obligations make a payment of a criminal fine after being found guilty and has permanent legal force

Keywords: Public Prosecutor, prosecution, execution.