Enforcement of Criminal Tax Law in Indonesian Court Decisions

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Submit: 10-09-2025; Review: 22-11-2025; Publish: 22-12-2025

Abstract

This study seeks to illustrate how the mechanism for enforcing tax criminal law is applied at the judicial level, from the evidentiary process and the application of the elements of the offense to the basis for criminal punishment for taxpayers or related parties who commit acts of tax avoidance or evasion. This study uses a normative juridical method by analyzing court decisions, legislation, tax law literature, and economic criminal law doctrine. The results show that the courts apply positive legal constructions relatively consistently, including in assessing the fulfillment of the elements of intent, the existence of an unlawful act, and the resulting state losses. The judge's considerations also demonstrate the application of the ultimum remedium principle, which characterizes tax criminal law: criminal punishment as a last resort after administrative instruments and sanctions are ineffective. Nevertheless, this study identified several issues related to the consistency of legal arguments, the proportionality of criminal penalties, and the sufficiency of evidence that should be addressed. This research is expected to contribute to criminal law enforcement in the tax sector and to provide policymakers with an opportunity to evaluate how to build a more transparent, accountable, and effective tax system.

Keywords: Law Enforcement; Criminal Tax Law; Tax Crimes; Criminal Liability; Taxpayer Compliance.

Introduction

Taxation is the foundation of government operations, and it is currently the largest source of national fiscal revenue. The Directorate General of Taxes, as part of the Ministry of Finance of the Republic of Indonesia, is responsible for collecting

taxes from the public.[1] Philosophically, taxes play a crucial role in supporting economic development and equitable social welfare. Tax law enforcement is a step taken by authorities to ensure taxpayer compliance with tax laws.[2] Because taxes are a means of raising funds to improve community social welfare, taxation is a vital part of every welfare state. Among countries, taxation is a crucial component for funding their governments, and Indonesia is no exception.[3]

However, the condition of public/taxpayer knowledge regarding Tax Law Enforcement is minimal, including regarding the opportunity to reveal untruths at the initial evidence stage as regulated in Article 8 paragraph 3a of the KUP Law, restorative justice in the investigation stage which governs the termination of investigations in Article 44B of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations, is not utilized by taxpayers, most fines are subsidiary to imprisonment, and most tax law enforcement ends in physical punishment without any recovery of Losses to State Revenue (KPPN). As stated in the explanatory memorandum of Article 38 of the Law on General Provisions and Tax Procedures (KUP), there are two types of tax violations committed by taxpayers. Those involving tax administration are subject to administrative sanctions (e.g., issuance of a tax assessment letter or tax bill), while those involving tax crimes are subject to criminal sanctions. Administrative law enforcement is conducted to test taxpayer compliance with tax laws and regulations, while criminal law enforcement investigates alleged tax crimes. Both aim to raise taxpayers' awareness of their tax obligations under the Tax Law.

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[1] O. S. Lianto, "Analisis Hukum Perpajakan Dan Hukum Pidana Terhadap Tindak Pidana Penghindaran Pajak," *Jurnal Pro Hukum : Jurnal Penelitian Bidang Hukum Universitas Gresik* 11, no. 3 (2022), https://doi.org/10.55129/.v11i3.2090.

[2] Romi Hendra and Bambang Arwanto, "Penghentian Penyidikan Dalam Perkara Tindak Pidana Perpajakan Melalui Penerapan Restorative Justice," *Jurnal Sosial Dan Sains* 5, no. 8 (2025), https://doi.org/10.59188/jurnalsosains.v5i8.32405.

[3] Michelle Michelle and Tanudjaja Tanudjaja, "Analisis Penerapan Sistem Dan Penegakan Hukum Dalam Tindak Pidana Perpajakan Terhadap Pidana Pembuatan Faktur Pajak Fiktif," *Kultura: Jurnal Ilmu Hukum, Sosial, Dan Humaniora* 2, no. 8 (2024), https://jurnal.kolibi.org/index.php/kultura/article/view/2034.

In contemporary legal developments, criminal tax law is known as lex specialis systematicis, a derivative of the principle lex specialis derogat legi generali, which holds that special regulations take precedence over general regulations. Several factors justify this classification: 1) The material criminal provisions in tax law deviate from general norms; 2) The law. The General Provisions and Tax Procedures (KUP) contain criminal procedural provisions that differ from standard criminal procedural provisions. 3) The legal subjects subject to tax criminal penalties are specific, namely, taxpayers.[4] Material tax criminal law is a special criminal regulation outside the Criminal Code (KUHP), thus requiring procedural law tailored to that area of criminal law. Criminal procedural law in the KUP (General Tax Procedure Code) differs several times from the Criminal Procedure Code (KUHAP). These procedural laws differ significantly from the institutions involved in law enforcement, the scope of legal subjects, the procedural mechanism, and the timeframe.[5]

In essence, special provisions override general provisions. This principle is in accordance with Article 103 of the Criminal Code, which states that the provisions contained in Chapters I through VIII of the Criminal Code also apply to criminal acts punishable by other laws and regulations, unless otherwise stipulated by those laws. Therefore, in the absence of specific provisions in the General Procedural Law (KUP), criminal tax cases must be handled in accordance with criminal procedure law and general criminal law (KUHAP/KUHP). Taxes are a significant source of state revenue, making them a mainstay for national development. Taxes serve as an instrument for the government to gauge public awareness of paying taxes or funding state administration, as well as to assess the value of real income and welfare. Higher public awareness and the increasing number of taxpayers indicate greater public trust in state administration and a growing sense of

[4] Edward Omar Sharif Hiariej, "Principle of Lex Specialist Systematic and Tax Criminal Law," *Jurnal Penelitian Hukum De Jure* 21, no. 1 (2021), http://dx.doi.org/10.30641/dejure.2021.V21.001-012 .

[5] Wahyu Widodo and Rizki Piet Darmawan, "Optimal Tax Investigation Based On The Recovery Of State Revenue Losses," *Journal of Tax Law and Policy* 3, no. 3 (2024), https://scientium.co.id/journals/index.php/jtlp/article/view/556.

nationalism or a sense of belonging to the country.[6]

State revenue from the tax sector is the backbone of national development financing. In its implementation, ensuring the public's awareness of their right to benefit from development is equally important, alongside fulfilling their obligations as good citizens. A citizen who is aware of their obligation to pay taxes is a key factor. However, the existence of tax crimes committed intentionally by some taxpayers poses a serious challenge to the optimization of tax revenue. To address this, the applicable legal regulations governing taxation in Indonesia, namely Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation, as amended several times, most recently by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, provide an administrative approach, namely the use of penal mediation as an instrument for implementing the concept of restorative justice. In this context, criminal penalties are a last resort (the principle of ultimum remedium) and are not implemented until losses to state revenue have been remedied in accordance with applicable laws and regulations.

With the existence of law enforcement starting from the Administrative Law Enforcement approach (administrative Bestuursrechtelijke handhaving) in the form of: Inspection/audit (Article 1 number 25 in conjunction with Article 29 of the KUP Law), Tax collection with a Distress Warrant (PPSP Law), and if indications of criminal acts are found during the administrative law enforcement process, it will be continued with the Criminal Law Enforcement process (Strafrechtelijk handhaving), in the form of: preliminary evidence investigation/examination, investigation, prosecution, up to the trial stage.[7] The basic principle of handling tax crimes is to maximize the recovery of state revenue losses. Within the framework of economic analysis of tax criminal law, the recovery of state revenue losses can be achieved by calculating the amount of state revenue lost due to tax crimes.[8] The

[6] Nana Rosita and Dkk, "Materi Perkuliahan Hukum Pajak, Hlm.4 Dalam Jurnal Hukum Dan Pembangunan Ekonomi," Volume 10, Nomor 2, n.d.
[7] DJP, *E-Book Penegakan Hukum Pidana Di Bidang Perpajakan Yang Berkeadilan*, n.d. Hlm-2-30.
[8] Widodo and Darmawan, "Optimal Tax Investigation Based On The Recovery Of State Revenue Losses."

inconsistency between the expected conditions/normative regulations (das sollen) and reality (das sein) hinders the state from exercising its rights in the context of tax revenues, with the general goal of national development to improve public welfare, encourage economic growth, and develop human resources.

One example of a case in the name of the defendant, Drs. AHMAD NURJAMAN alias HAJI TOTONG purchased cattle from PT. Lembu Jantan Perkasa (PT. LJP) between January 2012 and December 2012, with a purchase value of Rp 16,046,932,200.00 (sixteen billion forty-six million nine hundred thirty-two thousand two hundred rupiah). That during the 2012 tax year, H. TOTONG did not submit an Individual Taxpayer Income Tax Return for the 2012 Tax Year and did not keep books or was unwilling to show bookkeeping or records so that his net income was calculated based on the Net Income Norm in accordance with the Decree of the Director General of Taxes Number: KEP-536 / PJ / 2000 dated December 29, 2000 with the calculation norm used being 20%, so that the underpaid Income Tax as a State Loss was Rp 901,875,800,- (nine hundred one million eight hundred seventy five thousand eight hundred rupiah). That the defendant H. TOTONG was charged with Article 39 paragraph (1) letter c of Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law of the Republic of Indonesia Number 7 of 2021 concerning Harmonization of Tax Regulations.

The interesting thing about this case is that H. TOTONG, at the trial stage, paid a fine of 4 (four) x Rp 901,875,800.00 (nine hundred and one million eight hundred and seventy-five thousand eight hundred rupiah) = Rp 3,607,503,200.00 (three billion six hundred and seven million five hundred and three thousand two hundred rupiah), so that the defendant H. TOTONG was not charged with a criminal offense, and was only subject to a fine of 4 (four) times the state losses incurred due to his actions, and has been decided by the District Court for 2 (two) months and 18 (eighteen) days deducted during the defendant's detention. Background: The case study above informs the formulation of the main research problem, which is focused

on two main questions. First, how is tax crime enforcement in Indonesia. Second, what are the obstacles to law enforcement, and what efforts are being made to resolve them. By conducting a legal review of the case study above, it is hoped that there will be a congruence between applicable regulations (das sollen) and what occurs in everyday life, providing taxpayers with an understanding of their tax obligations, and making criminal sanctions a final measure for taxpayers, so that state revenue from the tax sector and non-tax state revenue (PNBP) can be used for national development.

To date, research has focused on Restorative Justice in Taxation, Tax Criminal Prosecutions and Sanctions, State Losses, and Revenue Recovery. In the Restorative Justice in Taxation study conducted by Juliasari (2025), she explored the application of restorative justice as an alternative means of resolving tax crimes. A normative-qualitative method was used to assess the effectiveness of state recovery through the active participation of the perpetrator and the state. However, legal uncertainty and a minimal deterrent effect remain if criminal sanctions are not strictly enforced.[9] Furthermore, Hendra & Arwanto (2025) examined the mechanisms for terminating investigations into tax crimes through a restorative justice approach. They found that investigations can be terminated if state losses have been fully recovered and there are no indications of other crimes.[10] Furthermore, Hapsari (2024) discusses the benefits, fairness, and legal certainty of restorative justice in the Tax Law, particularly after the revision of the HPP Law. This study provides an in-depth analysis of the principles of utility, justice, and legal certainty in the context of the latest regulations. However, this research is theoretical-normative and lacks empirical data from investigative cases or actual field practice, such as whether taxpayers actually use restorative justice mechanisms significantly.[11]

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[9] Rayna Putri Juliasari et al., "Restorative Justice Dalam Penegakan Hukum Pajak Sebagai Alternatif Penyelesaian Tindak Pidana Perpajakan," *Judge : Jurnal Hukum* 6, no. 2 (2025), https://doi.org/10.54209/judge.v6i02.1332.

[10] Hendra and Arwanto, "Penghentian Penyidikan Dalam Perkara Tindak Pidana Perpajakan Melalui Penerapan Restorative Justice."

[11] Sita Dewi Hapsari, "Kemanfaatan, Keadilan, Dan Kepastian Hukum Testorative Justice Pada Ketentuan Perpajakan," *Scientax: Jurnal Kajian Ilmiah Perpajakan Indonesia* 6, no. 1 (2024), https://doi.org/10.52869/st.v6i1.788.

In addition, in the prosecution and sentencing of tax crimes, a study by Mukti & Lyanthi (2023) examines decisions in tax cases in which criminal charges are not accompanied by imprisonment (only fines), particularly in the context of the HPP Law and Article 44B. Provides empirical evidence from court decisions that many tax defendants are not punished by corporal punishment but by fines, making physical punishment policies rare. Weaknesses: This study does not analyze the consequences of light punishment on recovery from state losses or its deterrent effect.[12] According to Almayda (2025), he analyzed the application of criminal tax law to Personal Income Tax. Literature methods were used to examine the norms and practices of criminal tax enforcement, particularly in the context of the Income Tax (PPh). This study provides a theoretical and normative framework for understanding how criminal law is used in taxation. Still, it does not yet explore the extent to which state recovery or restorative justice is applied in PPh cases.[13]

Lastly, in State Losses and Revenue Recovery, according to Saputra & Nursyamsuddin (2024), the principle of restorative justice is linked to tax liability recovery, making it highly relevant to your research focus on state loss recovery. This is highly relevant as a theoretical basis for the claim that restorative justice in taxation is directed at liability recovery. Still, it does not empirically answer whether this mechanism is widely used and effective in restoring potential state revenue.[14] Furthermore, according to research by Situmorang & Lyanthi (2025), this study focused on small cases (under 500 million rupiah), providing a realistic picture of how restorative justice can be applied on a smaller scale, with the potential for more humane procedures and lower court costs. However, this study may be less representative of larger cases in which state losses are much greater,

[12] Brilliant Ifana Mukti and Merline Eva Lyanthi, "Tuntutan Tanpa Disertai Penjatuhan Pidana Penjara Dalam Tindak Pidana Perpajakan (Studi Putusan Nomor 581/Pid.Sus/2023/Pn SBY)," *SEIKAT: Jurnal Ilmu Sosial, Politik Dan Hukum,* 2, no. 6 (2023), https://doi.org/10.55681/seikat.v2i6.1084.

[13] Rena Almayda, "Analisis Penerapan Hukum Pidana Perpajakan Terhadap Pajak Penghasilan Pribadi Di Indonesia," *Journal of Comprehensive Science* 3, no. 7 (2025), https://doi.org/10.59188/jcs.v3i7.811.

[14] Haris Saputra and Nursyamsuddin, "Implementasi Keadilan Restoratif Dalam Tindak Pidana Perpajakan Yang Dilakukan Wajib Pajak Di Indonesia," *Syntax Idea* 5, no. 11 (2023), https://doi.org/10.46799/syntax-idea.v5i11.2574.

and the consequences of recovery are more complex.[15]

So this research will address the problem of the enforcement of administrative law strengthened by criminal witnesses, called administrative penal law, and the enforcement of tax criminal law must be the last resort (ultimum remedium) after administrative measures and other solutions are ineffective. In this context, the recovery of state losses (through tools such as the payment of tax fines, as regulated in the UU.KUP and in other provisions) is prioritized over criminalization. The theoretical basis for the research includes an explanation of the basic concepts and principles needed to address the research problems, namely, the principle of a self-assessment system: taxpayers are given the trust to calculate, account for, and report their own tax obligations. However, the problem is the opposite: this good system is used by the community to commit irregularities because they consider taxes a burden (cost) that will reduce their income.[16] According to Nur Basuki, the principles of Administrative Penal Law also explain the applicability of criminal law in administrative law. Criminal sanctions in administrative law, he explained, are ultimum remedium. This means, he continued, that criminal sanctions are only used as a last resort, not the primary sanction.[17]

Research Method

This research uses a normative legal research method or is also called normative legal review or doctrinal legal research.[18] The data sources used in this study consist of primary legal materials, namely applicable laws and regulations; secondary legal materials, such as legal expert opinions, academic journals, and financial audit reports; and tertiary legal materials, such as legal dictionaries and legal encyclopedias. Data collection techniques included library research, including

[15] Kristensen Marihot Situmorang and Merline Eva Lyanthi, "Restorative Justice Terhadap Tindak Pidana Penggelapan Pajak Dibawah 500 Juta Dalam Prespektif Keadilan," *Media Hukum Indonesia (MHI) Published by Yayasan Daarul Huda Krueng Mane* 3, no. 2 (2025), https://ojs.daarulhuda.or.id/index.php/MHI/index.
[16] Rudy Gunawan Bastari and Dkk, *Restoratif Justice Sebagai Wujud Pelaksanaan Azas Ultimum Remidium Di Dalam Tindak Pidana Perpajakan,* n.d.
[17] Nur Basuki, "Pemaparan Materi Administrative Penal Law," https://unair.ac.id, n.d.
[18] Ishaq, *Metode Penelitian Hukum* (Bandung: Alfabeta, n.d.).

the review of relevant legal literature and documents.[19] The data sources in this study are secondary data, including primary, secondary, and tertiary legal materials.[20] All data was analyzed qualitatively, namely by outlining the content of existing legal regulations, comparing them with field practices, and evaluating any inconsistencies or gaps in norms. The normative analysis conducted in this study used a statute approach and a conceptual approach.[21]

Result and Discussion

Law Enforcement of Tax Crimes in Indonesia

Law enforcement is undeniably a vital aspect that must be respected and upheld by all members of society, thereby creating an atmosphere of security, order, and stability in social and national life.[22] Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU.KUP), which was amended through the Law on Harmonization of Tax Regulations (UU.HPP), emphasizes the recovery of state financial losses as a top priority in handling tax crimes. Taxpayer violations involving tax administration are subject to administrative sanctions (Article 38 of the UU.KUP) through the issuance of a tax assessment letter or tax bill.

Violations involving tax crimes are subject to criminal sanctions. The Directorate General of Taxes emphasizes that tax law enforcement is divided into two parts: administrative law and criminal law enforcement. Administrative law enforcement is conducted to test taxpayer compliance with tax laws and regulations, while criminal law enforcement investigates suspected tax crimes. If there is an element of intent or negligence that results in real losses to state finances (for example, the use of fictitious tax invoices, tax collection/deduction but not

[19] Asep Achmad Hidayat et al., "Masa Kolonialisme Kawasan Asia Tenggara," *Sharia: Jurnal Kajian Islam* 1 (2), (2024): 195–222, https://doi.org/10.1201/9781032622408-13.
[20] Yan Nurcahya et al., *Rasulullah Muhammad SAW Sebagai Sososk Teladan* (Bandung: Referensi Cendikia, 2024).
[21] Johny Ibrahim, *Teori Dan Metode Penelitian Hukum Normatif* (Malang: Bayumedia Publishing, 2007).
[22] Tanudjaja Tanudjaja and Rita Listiyarini, "Penegakan Hukum Dalam Menyelesaikan Tindak Pidana Perpajakan Mengenai Faktur Pajak Tidak Sah (Fiktif)," *Journal of Comprehensive Science* 3, no. 6 (2024), https://doi.org/10.59188/jcs.v3i6.735.

deposited), then it can be qualified as a tax offense and subject to criminal sanctions.[23] In addition, it can also regulate that investigations into tax crimes can be stopped if the taxpayer fulfills the obligation to pay off state losses and administrative sanctions before further criminal proceedings are carried out[24] It is necessary to conduct a doctrinal study of the Indonesian taxation system, in which criminal tax sanctions serve as the ultimum remedium after administrative sanctions are prioritized; the advantage of this study lies in its comparative analysis of administrative law and criminal tax law.[25]

In reality, the enforcement of criminal law in the field of taxation still faces several obstacles. Philosophically, matters related to tax administration fall within the realm of administrative law under the special authority of taxation. Because tax administration is fundamentally an administrative legal activity, its enforcement is limited by the non-coercive nature of administrative law. These limitations result in low taxpayer compliance, which in turn contributes to various problems, particularly those affecting tax revenue. Therefore, administrative violations that were initially purely administrative have been reinforced with criminal sanctions, forming what is known as administrative penal law. Criminal law, with its stronger coercive power, is considered more effective in fostering taxpayer compliance. To achieve the goals of administrative law enforcement in the tax sector, the system prioritizes recovering losses to state revenue over criminal punishment of taxpayers. Taxpayers are given the opportunity to settle losses to state revenue along with the corresponding administrative sanctions, allowing the criminal process to be terminated.

When an individual or entity commits an administrative violation, the Tax Office (Kantor Pelayanan Pajak—KPP) will follow up by issuing an advisory in the form of a Request for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan—SP2DK) to the individual or entity at the taxpayer's registered location or any other place determined by the Director

[23] "Wajib Pajak Badan Dapat Dikenakan Hukum Pidana?," https://pajak.go.id/, n.d., https://pajak.go.id/id/artikel/wajib-pajak-badan-dapat-dikenakan-hukum-pidana?

[24] "Menilik Kekhususan Dalam Penegakan Hukum Pidana Di Bidang Perpajakan," https://pajak.go.id/, n.d., https://pajak.go.id/id/artikel/menilik-kekhususan-dalam-penegakan-hukum-pidana-di-bidang-perpajakan?utm_sou.

[25] Fariz Eka Putra et al., "Tax Law Enforcement in Indonesia: Administrative vs Criminal Sanctions.," *Jambe Law Journal* 8, no. 1 (2025), https://doi.org/10.22437/home.v8i1.522.

General of Taxes. Subsequently, the Head of the Regional Office of the Directorate General of Taxes (Kanwil DJP) issues an internal memorandum concerning the handling of the violation. The KPP then issues a Summons Letter requesting clarification of the violation. After receiving the summons, the taxpayer is obligated to appear before the Account Representative (AR), acknowledge all instances of non-compliance, and understand the explanation regarding potential criminal penalties under the UU KUP.

Through this administrative law enforcement approach (administrative Bestuursrechtelijke handhaving), which includes audits (Article 1 point 25 in conjunction with Article 29 of the UU KUP) and tax collection through a Distress Warrant (Surat Paksa) under the UU PPSP, taxpayers are expected to fulfill their tax obligations voluntarily under the Self-Assessment system. These obligations are reported through the Tax Return (Surat Pemberitahuan-SPT), which the taxpayer uses to report the calculation and/or payment of taxes, taxable and/or non-taxable objects, assets, and liabilities in accordance with tax laws and regulations (Article 1 point 10 of the UU KUP).

Thus, the latest version of the UU KUP prioritizes the recovery of losses to state revenue in handling tax crimes, upholding the principle of ultimum remedium and allowing taxpayers to fulfill their obligations before the criminal process continues. If the taxpayer shows no good faith in fulfilling their tax obligations, the KPP submits an Information Data Report and Complaint (Informasi Data Laporan dan Pengaduan-IDLP) to the Regional Office of the DJP to request that a preliminary evidence examination be conducted.

Violations of tax obligations that involve administrative actions are subject to administrative sanctions, whereas violations that constitute criminal acts in the field of taxation are subject to criminal sanctions. To determine whether a tax crime has occurred, an examination must be carried out to search for, collect, and process data and other information to verify compliance with tax obligations and for other purposes within the framework of implementing tax laws and regulations. If indications of a criminal offense are found during the administrative enforcement process, the matter proceeds to Criminal Law Enforcement (Strafrechtelijke

handhaving), which consists of the following stages: preliminary evidence examination (lidik), investigation (sidik), prosecution, and trial.

To determine when an administrative action ends and when the criminal justice process begins. According to the Criminal Procedure Code (KUHAP), criminal justice begins with an inquiry. According to Andi Hamzah, an inquiry is an action taken to precede an investigation.[26] Investigation, as the earliest stage in the seven stages of criminal procedure, aims to obtain the truth. Based on this principle, an administrative action generally ends when the investigation process begins. In the context of administrative tax crimes, administrative actions must be carried out by administrative officials before the preliminary evidence examination begins, as Article 43A of the Tax General Provisions and Procedures Law (UU KUP) clarifies: that examination is equated with an investigation. The key amendment in Minister of Finance Regulation (PMK) 239/PMK.03/2014 in conjunction with PMK 18/PMK.03/2021, as later refined by PMK 177/PMK.03/2022, explains changes to the valuation of losses to state revenue, which were originally calculated at 2/5 and later adjusted to 1/2 (one half) of the total payment under Article 8 paragraph (3) of the UU KUP. Article 8 paragraph (3) of the UU KUP regulates voluntary disclosures of inaccuracies. Even after preliminary evidence examination has begun, a Taxpayer may voluntarily disclose in writing the inaccuracies in their actions, specifically when they:

a) fail to file a Tax Return (SPT).
b) file a Tax Return containing incorrect information.

This applies to violations referred to in Article 38 or Article 39 paragraph (1) letters c and d, as long as the commencement of the investigation has not been notified to the Public Prosecutor through an investigator of the Indonesian National Police. As stated in paragraph (3a), voluntary disclosure of inaccurate acts as referred to in paragraph (3) must include the payment of the underpaid tax actually owed, along with an administrative penalty of 100% (one hundred percent) of the underpaid tax amount. When a Taxpayer voluntarily discloses the inaccuracy of

[26] Andi Hamzah, *Hukum Acara Pidana Indonesia* (Jakarta: Sinar Grafika, n.d.). hlm 119-120

their actions and pays the actual underpaid tax plus the 100% administrative penalty, as required under Article 8 paragraph (3a) of the UU KUP, the Preliminary Evidence Examination stage may be terminated. This termination is permissible when the disclosure is consistent with the actual circumstances, as provided in Article 21, paragraph (3), letter a, of PMK 177/PMK.03/2022, dated December 5, 2022, concerning Procedures for Preliminary Evidence Examination in Tax Crimes. If, during the preliminary evidence stage, sufficient evidence exists showing that a Taxpayer has committed a tax crime or engaged in tax evasion, and the Taxpayer does not submit a voluntary disclosure of inaccuracies, the case must proceed to the tax crime investigation stage.

The UU KUP, particularly Chapter XI on Investigations, further regulates the procedures and authorities involved in investigating tax crimes, as elaborated in Article 43A. Paragraph (1) states that the Director General of Taxes has the authority to conduct a preliminary evidence examination before initiating a tax crime investigation. This authority may be exercised based on the information, data, reports, and complaints received. Paragraph (1a) clarifies that the preliminary evidence examination is conducted by Civil Servant Investigators (PPNS) within the Directorate General of Taxes, who have received an official order to conduct the examination.

Paragraph (2) governs the special situation where indications of a tax crime involve officials of the Directorate General of Taxes. In this circumstance, the Minister of Finance may assign the internal inspection unit within the Ministry of Finance to conduct the preliminary evidence examination. Another important provision appears in paragraph (3), which mandates that if the preliminary evidence examination uncovers elements of corruption involving employees of the Directorate General of Taxes, the employee must be processed according to the legal provisions governing Corruption Crimes. This highlights the intersection of tax crime investigations with corruption case handling within the agency.

Finally, paragraph (4) emphasizes that the procedures for conducting preliminary evidence examinations, both under paragraphs (1) and (2), shall be further regulated by or under a Minister of Finance Regulation. This provides the

government with the flexibility to detail the technical procedures for conducting these examinations in line with practical needs and field developments.

The implementation process for investigations is described in Circular Letter of the Director General of Taxes Number SE-06/PJ/2014 concerning Guidelines for Conducting Investigations of Tax Crimes. The tax investigation process consists of seven stages: preparation for investigation (issuance of the Investigation Order—SPRINDIK and the Notification Letter of Investigation Commencement—SPDP), enforcement and prevention measures, evidence processing, examination of suspects and witnesses, progress reporting, and case file compilation. Investigators may trace the assets of suspects to prove the case and recover losses to state revenue by collecting data and/or information from both internal and external sources within the Directorate General of Taxes, including requesting witness and suspect statements through Minutes of Examination (Berita Acara Pemeriksaan/BAP). When additional information is necessary, investigators may directly request it from the Directorate General of Taxes and/or external parties such as the National Land Agency (BPN), property developers or service providers, civil registry authorities (Dukcapil), notaries, public accountants, the Indonesian National Police Traffic Corps (Korlantas Polri), the Directorate General of Sea Transportation, financial service institutions, and other authorized parties.[27]

Based on Article 44B paragraph (1), the Attorney General may terminate the investigation of a tax crime case, but this authority is not absolute. The Attorney General may terminate an investigation at the request of the Minister of Finance, within a maximum period of six months from the date the request letter is received. This provision reflects the coordination between institutions and the government's fiscal policy considerations in the enforcement of tax law. Furthermore, Article 44B paragraph (2) sets out strict requirements that must be fulfilled before an investigation can be terminated. The termination may only occur after the Taxpayer or suspect settles certain financial obligations, the details of which depend on the type of tax crime alleged.

[27] DJP, *E-Book Penegakan Hukum Pidana Di Bidang Perpajakan Yang Berkeadilan*. Hlm-2-30

First, if the tax crime concerns losses to state revenue as referred to in Article 38, the Taxpayer or suspect must pay the losses along with an administrative fine equal to one time the amount of the loss to state revenue. Second, if the alleged tax crime falls under Article 39 and also results in losses to state revenue, the settlement must include payment of the losses plus an administrative fine equal to three times the amount of the loss to state revenue. Third, in cases involving the amount of tax listed in tax invoices, tax collection slips, tax withholding slips, or tax payment slips as regulated in Article 39A, the investigation may be terminated if the Taxpayer or suspect pays the tax owed and an administrative fine equal to four times the amount of tax stated in those tax documents.

These provisions emphasize that the termination of an investigation in tax law is not a mere release from wrongdoing, but rather a mechanism that enables the recovery of state financial losses, together with administrative sanctions, without proceeding to criminal prosecution in Court. This approach balances law enforcement objectives with the government's interest in securing state revenue. A tax crime case file is submitted to the Public Prosecutor through the Criminal Investigation Department of the Indonesian National Police. Once the Public Prosecutor declares the case file complete, the suspect and evidence must be handed over immediately. If the suspect is believed to flee, destroy evidence, or be uncooperative, the Public Prosecutor may order detention.

Article 39, paragraph (1) of the Tax General Provisions and Procedures Law (UU KUP) identifies in detail various actions that constitute tax crimes. These include intentionally failing to register to obtain a Taxpayer Identification Number (NPWP) or failing to report a business for confirmation as a Taxable Entrepreneur (PKP). Misuse or unauthorized use of an NPWP or PKP confirmation also constitutes a serious violation. Other offenses include intentionally failing to submit a Tax Return (SPT), or submitting a Tax Return and/or information that is incorrect or incomplete. Refusing to undergo a tax audit, as referred to in Article 29 of the Tax General Provisions and Procedures Law, is also included. Furthermore, tax crimes include presenting books, records, or other documents that are false or falsified as though they were genuine, or that do not reflect actual conditions.

Similar violations include failing to maintain bookkeeping or records in Indonesia and failing to present or lend books, records, or other documents requested by authorities.

Other tax crimes include failing to keep books, records, or documents that serve as the basis for bookkeeping or recording, including documents generated through electronic bookkeeping systems or online application programs, as stipulated in Article 28, paragraph (11) of the Tax General Provisions and Procedures Law. Finally, one of the most common offenses is intentionally failing to remit taxes withheld or collected. These actions, which may cause losses to state revenue, are punishable by imprisonment of at least six months and up to six years, and by fines of at least twice the amount of unpaid or underpaid tax and up to four times that amount.

In addition, Article 39A of the Tax General Provisions and Procedures Law specifically regulates crimes related to tax invoices. This article stipulates that any person who intentionally issues and/or uses a tax invoice, tax collection slip, tax withholding slip, or tax payment slip that is not based on an actual transaction may be criminally prosecuted. This category also includes intentionally issuing a tax invoice before being confirmed as a Taxable Entrepreneur. It is important to note that there is a mechanism for resolving tax crime cases through a settlement fine (denda damai). This procedure is set forth in Circular Letter Number B-1613/F/Ft.2/04/2024, Guidelines for Settling Cases Using Settlement Fines in Tax Crimes, dated April 30, 2024. This mechanism allows the submission of a settlement request with a denda damai after the handover of the suspect and evidence to the Public Prosecutor, but before the case is submitted to the Court. The request is submitted hierarchically by the Head of a District Attorney's Branch Office or the Head of a District Attorney's Office, acting as the Public Prosecutor, to the Attorney General through the Deputy Attorney General for Special Crimes. The process emphasizes the payment or settlement of losses to state revenue, or the settlement of the amount of tax on tax invoices, tax collection slips, tax withholding slips, and/or tax payment slips, plus applicable administrative sanctions. However, it must be underlined that if the Taxpayer does not pay the tax owed and the

penalties as required under Article 44B of the Tax General Provisions and Procedures Law, the case will proceed to trial in Court. This shows that the settlement fine mechanism is an opportunity for resolution, but if the requirements are not fulfilled, the criminal process will continue to litigation.

Obstacles in Prosecution to Court Hearings Regarding Law Enforcement of Tax Crimes

In the context of the case examined in this study, it was revealed that Haji Totong actively purchased cattle from PT. Lembu Jantan Perkasa (PT. LJP) for resale purposes, both as live cattle and processed beef. These activities took place from January through December 2012, with a total purchase value of Rp 16,046,932,200.00 (sixteen billion forty-six million nine hundred thirty-two thousand two hundred rupiah). Despite this, during the 2012 tax year, Haji Totong failed to file his Individual Income Tax Return (SPT PPh Wajib Pajak Orang Pribadi). Furthermore, he neither maintained bookkeeping nor agreed to present his records, a fundamental obligation for any business owner. As a direct consequence of this negligence, losses to state revenue arose. Calculations show that the underpaid Income Tax resulting from his actions amounted to Rp 901,875,800.00 (nine hundred one million eight hundred seventy-five thousand eight hundred rupiah).

These facts form the core of the indictment. They will become the focus of an evidentiary examination in Court to determine whether Haji Totong's conduct satisfies the element of intent in failing to submit the SPT, thereby causing a loss of state revenue. The Pratama Tax Office (KPP Pratama) Bandung Tegallega undertook extensive persuasive and administrative efforts toward the taxpayer, including: issuing and delivering a Request for Explanation of Data and/or Information (Surat Permintaan Penjelasan Atas Data dan/atau Keterangan) from KPP Pratama Bandung Tegallega; conducting a field visit by the Account Representative of KPP Pratama Bandung Tegallega to H. Totong's location; conducting a Tax Audit; and issuing a Tax Underpayment Assessment Letter (Surat

Ketetapan Pajak Kurang Bayar) through KPP Pratama Bandung Tegallega.[28]

The administrative approach carried out by the Bandung Pratama Tax Office in the 2012 tax year was not carried out by the defendant, H.TOTONG, to fulfill his obligation to pay the tax owed/underpayment, and the matter then proceeded to the Initial Evidence Examination/investigation stage. Still, at this stage H.TOTONG did not reveal the untruth of his actions (article 8 paragraph 3 UU.KUP), so it was continued to the investigation stage (continued by handing over the case files through the supervisory unit to the Prosecutor's Office), at this stage the defendant, namely H.TOTONG, was allowed to make payment of the tax owed (termination of the investigation of article 44B UU.KUP), but H.TOTONG did not make the payment as regulated in article 44B paragraph 2 UU.KUP, after the case files were declared complete by the Public Prosecutor, proceeded to the stage of handing over the suspect and evidence from the Tax Investigator to the Public Prosecutor, and, at the latest 20 days later, the case files were transferred to the District Court for trial.[29]That during the trial stage, H.TOTONG on November 2, 2022, returned state losses amounting to Rp 300,000,000,- (Three hundred million rupiah), and Rp 601,875,800,- (Six hundred one million eight hundred seventy five million eight), then on December 20, 2022, H.TOTONG returned the tax owed amounting to 3xRp 901,875,800.00,- = Rp 2,705,637,400,- (Two Billion Seven Hundred Five Million Six Hundred Thirty Seven Thousand Four Hundred Rupiah) which has been deposited into the Bandung City District Attorney's Current Account Number: 0389-01-000253-30-2 at BRI Martadinata Bandung Branch. which is deposited into the Bandung City District Attorney's Current Account Number: 0389-01-000253-30-2 at the BRI Martadinata Bandung Branch.[30]

What makes this case particularly noteworthy is that H. Totong, after paying the state losses and the penalty as required under Article 39 paragraph (1) letter c

[28] Kejati Jabar, "Surat Nomor B-2615/M.2.5/Ft.2/05/2024 Perihal Petunjuk Penyelesaian Perkara Dengan Menggunakan Denda Damai Dalam Tindak Pidana Perpajakan" (2024).
[29] "Putusan Nomor : 888/Pid.Sus/2022/PN.Bdg Tanggal 10 Januari 2023 Atas Nama DRS. AHMAD NURJAMAN Alias AHMAD NURJAMAN Alias HAJI TOTONG Alias TOTONG" (2023).
[30] "Surat Tuntutan NO. REG. PERKARA : PDS - 04/Bdung/10/2022 Tgl 5 Desember 2022, an. Terdakwa DRS. AHMAD NURJAMAN Alias AHMAD NURJAMAN Alias HAJI TOTONG Alias TOTONG" (2022).

of the Tax General Provisions and Procedures Law (UU KUP), was not sentenced to imprisonment. He was only sentenced to a fine equal to four times the state losses caused by his actions, and the District Court imposed a prison term of 2 (two) months and 18 (eighteen) days, fully reduced by the period he had already spent in detention.

The case of Drs. Ahmad Nurjaman, alias Haji Totong, provides a profound understanding of the application of Article 39 paragraph (1) letter c of the Tax General Provisions and Procedures Law (UU KUP). In this case, the element of "every person" clearly refers to the defendant's identity and tax status as an Individual Taxpayer and a Taxable Entrepreneur. The aspect of "intentionally not filing a Tax Return (SPT)" is proven through the significant volume of his cattle purchase transactions, which he did not support with proper bookkeeping, as well as his admission that he did not feel the need to file an SPT--an admission that legally demonstrates intent. Meanwhile, the element of "thus potentially causing losses to state revenue" is satisfied because the defendant's actions-although the offense is formal--potentially caused a loss to the state of Rp 901,875,800 based on the underpaid income tax calculated using the Norm of Net Income Calculation (Norma Penghitungan Penghasilan Neto).

Although the elements of the criminal offense were proven, the decision in Haji Totong's case reflects the mechanism for returning state losses as regulated in Article 44B of the Tax General Provisions and Procedures Law and Guideline Number 2 of 2019 on Criminal Prosecution Demands in Tax Crime Cases. The defendant's payment of a total state loss amounting to Rp 3,607,503,200 (three billion six hundred seven million five hundred three thousand two hundred rupiah), made both during prosecution and trial stages, became a crucial consideration. As a result, the Public Prosecutor demanded a fine proportional to the restitution, and the Panel of Judges ultimately imposed a prison sentence of 2 months and 18 days, fully reduced by the time the defendant had already served in detention. This decision highlights the flexibility of the tax law enforcement system, which prioritizes the recovery of state losses while still imposing sanctions, even though the defendant's imprisonment term is reduced for returning the funds.

There are challenges in enforcing criminal law in the field of taxation because, philosophically, tax administration is essentially part of administrative law within a special authority—namely, taxation. Since tax administration fundamentally falls within administrative law, its enforcement is subject to limitations inherent to its less coercive nature. These limitations contribute to low taxpayer compliance, which, in turn, leads to various issues, especially regarding tax revenue.

To address the problems raised in this article, violations that previously fell under administrative law have been strengthened by imposing criminal sanctions, thereby creating administrative penal law. This approach arises because criminal law is more coercive and is considered more effective at promoting taxpayer compliance. To achieve the objectives of administrative law enforcement in taxation, the system prioritizes the recovery of losses to state revenue rather than criminal prosecution. Taxpayers are allowed to pay the losses to the state revenue, along with their administrative sanctions, so that the criminal process may be terminated. This termination can occur at various stages: the administrative stage, the preliminary evidence/investigative stage, the investigation stage, stage 2 (the stage before the case file is submitted to the Court), and the prosecution/trial stage.

Conclusion

In the enforcement of tax criminal law, the concept of ultimum remedium is often applied throughout the process, from investigation to the judge's decision. For taxpayers or perpetrators of tax crimes, ultimum remedium offers a case resolution that prioritizes the recovery of state revenue losses through payment of those losses plus administrative sanctions, as an alternative to terminating the criminal process. This concept emerged because violations that were initially administrative in nature were strengthened by criminal sanctions, known as administrative penal law, given the coercive nature of criminal law, which is expected to increase taxpayer compliance. With the primary goal of recovering state losses, taxpayers may pay their tax debts and administrative sanctions to terminate the criminal process. However, obstacles in the enforcement of tax criminal law, as seen in Decision Number: 888/Pid.Sus/2022/PN.Bdg dated January 10, 2023, in the name of

Defendant Drs. Ahmad Nurjaman is a Taxpayer's non-compliance in not submitting the 2012 Personal Income Tax Return and not keeping books, resulting in a state loss of Rp. 901,875,800 (Nine hundred one million eight hundred seventy five thousand eight hundred rupiah). In addressing this obstacle, law enforcement efforts included providing payment options from the administrative stage, providing information and understanding of Taxpayers' rights and obligations, and pursuing criminal prosecutions at the prosecution stage.

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