REGULATION OF ASSET DEPRIVATION CRIMINAL SANCTION IN TAX CRIMINAL ACTIONS

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Abstract: *Law Number 16 of 2009 concerning General Provisions and Tax Procedures (UU KUP), regulates administrative sanctions and criminal sanctions. Criminal sanctions in the KUP Law are not in accordance with the philosophy of the purpose of the establishment of the Act, which is to raise funds from the public. In addition, the KUP Law method does not regulate how to save state revenue losses because it does not regulate the implementation of criminal fines, the legal implications of varying decisions that cause legal uncertainty, injustice and have not provided benefits, especially in an effort to collect taxes. The purpose of this paper is to find out, analyze and formulate how criminal sanctions should be confiscated assets seizure in tax crime. This research is a normative legal research with legislation approach, historical approach, comparative law approach, conceptual approach and case approach. The legal materials used are primary and secondary legal materials. Primary sources are basic norms and regulations, while secondary sources include new and up-to-date scientific knowledge which includes books, research reports, journals, magazines. Analysis of legal material is done with descriptive perspective. The results of his research explained that the regulation of asset confiscation sanctions in the KUP Law is very important as a basis for the principle of legality that must not be violated. First, criminal law must not apply retroactively. Secondly, criminal law must be written and may not be convicted based on customary law. Third, the formulation of criminal provisions must be clear. Fourth, criminal provisions must be interpreted in a strict manner and prohibited from analogy, so as to guarantee legal certainty, justice and usefulness for the sake of realizing prosperity as stated in the Preamble of 1945 Constitution paragraph IV.*
Keywords: *Taxation, Regulation, Criminal Sanctions, Asset Deprivation.*

INTRODUCTION

Tax as one of the state revenues/revenues is an income, which is used as a source of funding for activities and needs of the state in the context of developing the State (Syamsi, 1995). Taxes are people's contributions to the state treasury based on laws that can be imposed without direct reciprocal services (Mardiasmo, 2011). Tunggul Anshari

Setia Negara (2017) believes that taxes have a function as a budget (budgeter), which is to put as much money into the state treasury as possible for state expenditure. Taxes are more functioned as a tool to withdraw funds from the public to be put into the state treasury, even for Indonesia funds from taxes are considered to be excellent, because more than 80% (eighty percent) of the government's budget is obtained from taxes.

The function of taxes is very important to finance the life of the state. However, revenue targets from the tax sector have not been maximally met, partly because there are still many taxpayers who do not obey taxes and even commit tax crimes. The perpetrators of tax crimes if left unchecked are very dangerous because they involve the continuation of state life.

Tax crimes are serious and extraordinary crimes, so they are categorized as white-collar crimes, because entrepreneurs together with the usual business activities commit the crimes. The responsibility of the entrepreneur contains an opportunity to commit a crime, for example embezzlement, violation of regulations regarding business activities, tax deviations (Ali, 2017). Tax crime is a crime in which the state is the victim, as a result of the actions of the perpetrators of tax crime is very influential on state revenue. This form of tax evasion is one form of crime in the field of taxation or often referred to as tax evasion.

Law Number 6 of 1983, as amended several times, the latest by Law Number 16 of 2009 concerning General Provisions and Tax Procedures (hereinafter referred to as the KUP Law), regulates administrative and criminal sanctions. Criminal sanctions regulated in the KUP Law consist of administration and criminal which include criminal offenses and fines. UU KUP distinguishes between acts of negligence and acts of intent. Tax crimes due to negligence provided for in Article 38 are subject to administrative sanctions. Whereas for criminal acts of intentionality provided for in Article 39 shall be sentenced to a minimum imprisonment of 2 (two) years and a maximum of 6 (six) years and a fine of at least 2 times the amount of tax in the tax invoice, proof of tax collection, proof of tax withholding, and/or proof of tax payment and no later than 6 (six) times the amount of tax in the tax invoice, proof of tax collection, proof of tax withholding and/or proof of tax payment.

Philosophically, criminal sanctions in the KUP Law have not fulfilled the essence of the formation of the KUP Law, which is aimed at collecting state revenue because there are vague norms, so that it has not been beneficial to the state. Juridically, criminal sanctions in the KUP Law give rise to different interpretations, because the norm of criminal sanctions in the KUP Law has a vague meaning especially related to efforts to save losses of state revenue. Fines are calculated from underpayment or unpaid taxes due to tax crime then calculated as loss of state revenue, but in terms of fines, the KUP Law does not regulate substitute confinement if the defendant does not pay fines, from the aspect of loss of state income, the KUP Law also does not regulate the rescue norm state revenue, for example through the confiscation of assets. Sociologically, this obscure besides causing different decisions in law enforcement, as well as many tax offenders, because criminal sanctions are only in the form of fines, especially in judicial practice there are cases if not paying a fine enough to be replaced with confinement, so that this criminal sanction has not had a deterrent effect on the community, especially for the perpetrators of tax crime.

One of the solutions offered in this study is through asset tracing efforts followed by the seizure of assets against tax offenders, this instrument is an appropriate effort to maximize the recovery of state revenues, in addition to the addition of norms related to the

confiscation of assets against assets owned by perpetrators criminal, the impact will be a deterrent effect, because at least it will think again if a tax crime is committed, then all assets will be seized, auctioned off for the state. So based on this, it needs to be reviewed comprehensively related to the regulation of criminal sanctions for the confiscation of assets in non-tax penalties.

There are several researchers who discuss specifically related to criminal sanctions in tax crimes, among others, Soeparman (1993) who analyzed the Criminal Law Provisions in Law Number 8 of 1983 concerning General Provisions and Tax Procedures with a focus on studies on the application of administrative sanctions, while this study discusses more deeply the aspect of appropriation of assets to recover losses on state revenues, especially from criminal fines. Simon Nahak (2013) who analyzed the politics of Criminal Law in Criminal Acts against the Actors of Taxation Crimes in Indonesia with a focus on the study of the Political Laws of Criminal Acts of Taxation, while the research in more detail studies and discusses the seizure of convicted assets to recover losses of state revenue in criminal acts taxes especially from criminal fines. Nanang Solihin (2018) who studies the Harmonization of Indonesian Taxation Sanctions with the Criminal Code in the Context of Developing Indonesian Tax Laws with a focus on the study of Criminal sanctions associated with sanctions in the Criminal Code, while this research discusses the deprivation of convicted assets to recover state revenue losses in criminal acts taxes especially from criminal fines. So the novelty in this study compared to previous research is to examine in depth the criminal sanctions of confiscation of assets in tax crimes as an effort to recover the loss of state income.

LEGAL MATERIALS AND METHOD

The type of research chosen is normative legal research or doctrinal legal research, namely legal research that conceptualizes law as the norm (Wignyosoebroto, 2002). The approach used in legal research according to Peter Mahmud Marzuki (2005) is the statute approach, case approach, historical approach, comparative approach, and conceptual approach . The legal material from normative research can be divided into Primary legal material consisting of the 1945 State Constitution of the Republic of Indonesia, Law No. 6/1983 concerning General Provisions, and Tax Procedures, most recently amended by Law No.28 of 2007 (KUP Law), Appropriation Bill Assets, PP No. 74/2011 concerning the Implementation of Taxpayer Rights and Obligations, Constitutional Court Regulation Number 239/PMK.03/2014 concerning Procedures for Investigating Evidence of Preliminary Criminal Acts in the Field of Taxation, Circular of the Director General of Taxes and Judges' Decisions related to Tax Cases with permanent legal force. Secondary legal law, consisting of textbooks, legal dictionaries, legal journals, and comments on court decisions, dissertations, taxation draft laws, the draft law on appropriation of assets, and the draft law on criminal law (Hermansyah, 2009).

The analysis technique in this research uses prescriptive analysis, which is a research that explains the state of the object to be examined through the lens of legal discipline (Marzuki, 2011). Legal materials obtained will be processed by systematizing legal materials, primarily primair legal materials based on the KUP Law and related laws and regulations, then analyzed qualitatively based on research and compiled and based on

statutory regulations, then linked to theories, principles, and legal norms so that answers are obtained for the problems that are formulated.

RESULTS AND DISCUSSION

Model of Asset Sanction Regulation in Tax Crimes in Indonesia

Based on legal comparisons of several laws and regulations in Indonesia, as well as taking into account the importance of tax for development and on the other hand tax crime is a crime that is very detrimental to the state, moreover it can be categorized as a white-collar crime that solely seeks economic gains, then seizure sanctions assets are the right strategy in the effort to recover state revenues. Because tax crime is a classification of economic crime, for the regulation of asset confiscation sanctions can refer to several laws, which can be divided into 2 models, namely Conviction Based Asset Forfeiture (CB) and Conviction Based Asset Forfeiture (NCB).

The Conviction Based Asset Forfeiture (CB) model is actually already adopted in the justice system in Indonesia, namely several laws and regulations in Indonesia have included asset seizures in an effort to save losses of state finances, so the regulatory model can be as a reference in preparing the KUP Bill. As for some of the laws referred to are,

Emergency Law of the Republic of Indonesia Number 7 of 1955 Concerning Investigation, Prosecution and Judgment of Economic Crimes, State Gazette of the Republic of Indonesia of 1955 Number 27

Law of the Republic of Indonesia Number 31 of 1999 State Gazette of the Republic of Indonesia of 1999 Number 140 Jo Law of the Republic of Indonesia Number 20 of 2001 Concerning Eradication of Corruption, State Gazette of the Republic of Indonesia of 2001 Number 134, namely the model of appropriation of assets through criminal conviction first first, by placing sanctions on the confiscation of assets as additional crimes, as regulated in article 18.

Law Number 11 of 1995 concerning Excise, has expressly set norms related to the mechanism of the implementation of criminal fines oriented to saving state financial income that is regulated in Article 59 paragraph 1 and 2 by using the term "taken from wealth and/or income instead" .

Law Number 10 of 1995 concerning Customs, also expressly regulates norms related to the mechanism of the implementation of criminal fines oriented to saving state financial income, the substance of which is the same as Law Number 11 of 1995 concerning Excise, that is stipulated in Article 110 paragraphs 1 and 2 .

Law Number 21 of 2007 concerning Eradication of Trafficking in Persons, by placing the confiscation of assets as additional crimes.

Law Number 32 of 2009 concerning Environmental Protection and Management, Article 117 and Article 119, by placing the seizure of assets as sanctions for disciplinary action.

Tax crimes have caused substantial state financial losses, so it is ironic if the state financial losses cannot be saved. Weak law enforcement from the aspect of saving state financial losses, one of the causes is because KUP does not specifically and specifically regulate the method of saving assets. As an example of a tax crime case that has obtained a permanent legal force, which causes a substantial loss of state income and can not be saved, one of which is the case of a taxpayer with the convict Hendro Teguh in the decision

number: 1092/Pid- B/2009/PN.Dps, which has permanent legal force, with a total state loss of Rp. 5,951,217,355 (five billion Nine hundred fifty one million two hundred seventeen thousand three hundred fifty-five rupiah). The case cannot be recovered, because the KUP Law does not regulate the instrument of fining through the confiscation of assets. The KUP Law normatively has not set limits on how prosecutors and judges make efforts to save assets/recover assets if fines are not paid, so the longer the number of cases increases, the amount of state losses from penalty sanctions increases, so that the consequence of state financial losses is increasingly increased.

The consistency of decisions is actually not enough to solve the problem because of the consistency of decisions so it must be supported by the regulation of fair and useful legal principles, namely the right legal rules and must be regulated is the strengthening of tax penalties by seizing the assets of perpetrators to cover criminal tax fines that do not want/able to be paid by the offender. If the assets of the deprived offender are not sufficient to cover the tax penalties imposed, the substitute imprisonment will be applied proportionally by taking into account the fines paid, both voluntarily, and with the confiscation of property. With this rule of law, the consistency of the decisions created is also based on the right legal norms, so that recovery of state losses from taxes can be done effectively and maximally.

The model of asset seizure in tax crime through the Non-Conviction Based Asset Forfeiture (NCB) model, namely through a civil suit that is using the Republic of Indonesia Supreme Court Regulation No. 1 of 2013 concerning Procedures for handling TPPU's Assets on May 14, 2013 (PERMA RI), (State Gazette of the Republic of Indonesia Year 2013 Number 711), promulgated on May 17, 2013 Jo Circular of the Supreme Court of the Republic of Indonesia Number 3 of 2013 Concerning Case Handling Guidelines: Procedures for Settlement of Requests for Assets in TPPU and other TP, with certain conditions including "in If the alleged criminal offender is not found within 30 (thirty) days, the investigator can submit an application to the district court to decide the Assets as state assets or be returned to those entitled".

PERMA Number 1 of 2013 there is no word 'plunder', this PERMA refines it with the phrase 'handling of assets'. Then through the Supreme Court Circular Letter (SEMA) Number 3 of 2013, the Supreme Court of the Republic of Indonesia reinforced it with the words "deprived of state". If examined from the norm aspect, PERMA No.1 of 2013 concerning Procedures for handling TPPU's Assets dated May 14, 2013 Jo SEMA No.3 of 2013 concerning Guidelines for Case Handling: Procedures for Settlement of Requests for Assets in TPPU and other TPs, instruments can be used law to conduct civil law efforts to seize assets in tax crime cases.

Yunus Husein (2017) proposed that law enforcement officials consider the Non-Conviction Based (NCB) Asset Forfeiture approach. The NCB Asset Forfeiture concept, in essence, is to seize the assets of the perpetrators without the existence of a criminal legal process first. There are two cases handled using this approach;

The narcotics case handled by the BNN of East Java Province which chases the assets of the offender to the Batam District Court, finally granted the request of the BNN of East Java Province so that the assets of the perpetrators of the crime related to the narcotics crime could be executed.

Cases handled by the National Police Headquarters related to counterfeiting fake emails also serve as a model for the implementation of NCB Asset Photos, which is granted

by a panel of judges so that the assets of the perpetrators can be seized without going through a criminal court process.

The NCB Asset Forfeiture concept is a civil seizure aimed at the perpetrators' assets without going through a criminal process. This appropriation is carried out by reversing the burden of proof, which is emphasized on the actions of the assets themselves and not the individuals. The subjects in the NCD Assets Forfeiture itself are the parties who have the potential interest in the assets of the act. Most importantly, the seizure needs a basis that the property is tainted. Some laws in the justice system in Indonesia, apparently have adopted the provisions of criminal sanctions for the confiscation of assets through the Model Non-Conviction Based Asset Forfeiture (NCB), namely through a civil suit. This model is an effort to recover state financial losses, without going through a criminal decision. The regulatory model of several laws can be used as a legal comparison as well as a reference in drafting future KUP Law. The law referred to is the Law of the Republic of Indonesia Number 31 of 1999 State Gazette of the Republic of Indonesia of 1999 Number 140 Jo Law of the Republic of Indonesia Number 20 of 2001 Concerning Eradication of Corruption, State Gazette of the Republic of Indonesia of 2001 Number 134, which has governed several articles with civil lawsuit instruments.

Looking at criminal sanctions in the KUP Law, the enthusiasm is how to punish perpetrators, this is evidenced by imprisonment and fines which are the main crimes applied cumulatively. UU KUP as an administrative law, should apply ultimum remidium imprisonment sanctions, at least not applied cumulatively but in an alternative form, among others in the form of sanctions "and/or, meaning that there is room for taxpayers and judges if taxpayers have returned losses to state revenue then does not need to undergo a prison sentence.

Penalty sanctions for fines that are not complemented by the implementation of criminal fines in the context of saving losses on state revenues, resulting in various interpretations. These interpretations include fines in tax crimes implying loss of state revenue derived from the amount of tax owed which is not or underpaid, so that the meaning is sanctions fines equal to losses on state revenue. Penal sanctions in the current KUP do not reflect the spirit of collecting taxes, on the contrary more inclined to imprison perpetrators, so that norms are needed as a guideline for implementation in an effort to optimize the rescue of state financial losses or asset recovery. Sanctions of assets seizure are essentially criminal sanctions aimed at recovering losses on state revenues due to tax crimes. So that the criminal orientation is not merely imprison the perpetrators but the state, as a victim in this tax crime does not get a refund of income losses that should be received by the State (Gunawan, 2018).

The strategy of composing criminal sanctions in tax crime to be more comprehensive then, of course, must also be supported by a legal comparison, because the essence will change the sanctions. Peter de Cruz (1999) writes that to make changes to the law, comparative law must be carried out in a changing world or an actual comparative study of law in order to change the world better. The approach by comparing tax law, especially related to criminal sanctions for taxation offenders in the hope that there are better legal benefits in dealing with tax crime in Indonesia, such as the Netherlands, Singapore and Australia are as follows:

Netherlands. Punishment arrangements in the field of taxation in the Netherlands in the form of Administrative Penalties are regulated in the General Tax Act (GTA) and

the General Act of Administrative Law (GAAL). The General Tax Provisions Act (GTA) and General Administrative Law Provisions (GAAL) determine: "GTA (General Tax Act) and General Act of Administrative Law between a punitive fine and a default surcharge (veizuimboetes) it is not necessary to have deliberate intent or gross negligence. For a punitive fine on of these elements is necessary, punitive fines the maximum amount of the punitive fine can be 100%, and in some cases even 300% of extra tax levied" (Vries, 2011)

Singapore. Punishment arrangements for tax offenders in Singapore are regulated in Singapore Master Tax Guide Hand Book 2012/13 Chapter 20 Tax Avoidance and Evasion," under section 96, the penalties for willful omission of income, making a false statement or entry in sny return, or giving a false answer, verbsl or orsl, to any question or reques for information are as follow, (Teck, 2012): A penalty of 300% of the amount of tax undercharged; A fine not exceeding $10.000, and/or; Imprisonment of up to three years. Section 96A provides heavier penalties for the following which are considered as serious fraudulent tax evasion) these were previously as part of section 96 before the 2003 amandement), Preparing, maintaining, authorizing the preparation or maintenance of any false books of account or record, and; Making us of any fraud, art or contrivance or authorizing the use of any such fraud, art or contrivance. The section 96 A penalties are of follow A penalty of 400% of the amount of tax undercharged, a fine not axceeding $ 50.000, an/or Imprisonment of up to five years

Australia. Penalties for fines in Australia begin with administrative penalties for taxpayers who try to reduce liability relating to taxes, the penalty for paying fines is 50%, while for taxpayers who avoid tax amounts are penalized for paying 25%.

Woellner, Barkoczy, Murphy, Evans, Pinto, (2012) wrote about:
"Crimes (Taxation Offences) Act 1980……Penalty for breach of act, The penalty for an offence under the act is up to 10 tears' jail and/or a fine up to 1.000 penalty point; and in addition, under 12 (1) the court may order a person to pay to the Commonwelth " such amount as the court thinks fit but not exceeding the amount of the tax money due and payable by the company or trustee on the day of the conviction…" Prosecution may be commenced at any time 9 (2) . Because the act creates criminal offences, the defendant's guilt must be proved beyond reasonable doubt."

In Australia before applying a penalty of imprisonment in the field of taxation up to 10 years in prison, fines and interest first use publications by the Australian Tax Office (ATO) against taxpayers who are not compliant to pay taxes, as stipulated:
"The ATO may take the impact of publicity into account when deciding whether to prosecute, and the ATO's strategy for increasing voluntary compliance relies in part on the effect of publicing prosecution for breach of taxation may deter others from offending (the concept of " general deterrence", or the ripple effect)". Unlike in Indonesia, publicizing taxpayers is prohibited in accordance with article 34 paragraph (1) of the Law of the Republic of Indonesia Number 28/2007 stipulating "Every tax official or those who carry out taxation duties are prohibited from disclosing taxpayers' confidentiality regarding tax issues.

Law enforcement against tax crime is not only directed to punish criminals both with imprisonment and fines, but must be adjusted to the purpose of the KUP to be established, namely to collect the maximum state revenue from the tax sector, for that efforts are needed to restore loss of state revenue lost due to tax crime through a clear legal basis in KUP. The legal basis is in the form of a set of norms governing efforts to recover

assets resulting from crime, which are carried out systematically in the process of law enforcement starting from the stages of investigation, investigation, prosecution, court proceedings as well as on the hold of execution. Substantially, the efforts to recover assets resulting from these crimes are a series of actions which include several stages, ranging from tracking, freezing, appropriation, management, to the stage of asset utilization and maintenance.

Additional Criminal Sanctions as strengthening fines in Law No. 6 of 1983 in conjunction with Law No. 28 of 2007 concerning General Provisions and Tax Procedures Additional crimes accompany the principal crime but do not accompany the Act (maatregel). That the verdict of confiscation or seizure (*verbeurdverklaring*) according to the provisions of Article 9 Sr. is actually an additional crime. Additional crimes can also be imposed without the principal crime as well as additional crimes often having the character of the Act (2016).

Additional crimes become very important especially for strengthening criminal sanctions for fines on tax crimes. Tax crimes as part of economic crimes, state losses caused are very large. The existence of additional crimes in the form of confiscation of assets as one of the legal strategies in providing guarantees so that penalties are paid, moreover criminal penalties for tax crime are counted as a loss in state income.

Juridical problems of criminal sanctions in the KUP Law have a vague meaning because the sanctions in their existence as a principal criminal, but the value/amount is calculated from underpayment tax, this calculation as an element of loss in state revenue. As a criminal fine because it includes the principal crime, its purpose is as a preacher, which if not paid can be replaced with a substitute imprisonment, but in substance, the fine is a loss of state finances, but the KUP Law does not regulate it. As a result, in the imposition of criminal sanctions, a different judge's decision emerged, there was a decision that listed subsdiair confinement in place of a fine, but there was also a decision that stated that the prosecutor auctioned the defendant's property to pay the fine, and there was also a criminal verdict without subsidiair.

Through this research, it will provide a solution to the juridical problems, to create fair law enforcement and legal certainty, so that there is consistency in imposing fine criminal sanctions. The alternative is that in the KUP Law for criminal sanctions a fine is supplemented by an additional criminal namely if the fine is not paid then the defendant's property is confiscated and auctioned off by the Prosecutor to pay the intended fine. The acquired property does not have to meet a fine if it is only partially obtained, so the remaining fine will be calculated by replacing the confinement. To make criminal penalties effective, in several countries such as Sweden, Denmark, Norway, a daily fine penal system is used. This fine is based on a substitute for imprisonment for a minimum of 6 months. The calculation comes from the income of people per day reduced by debt and multiplied by 180 days (Suhariyono, 2009).

Sanctions Actions as strengthening fine sanctions In Law No. 6 of 1983 in conjunction with Law No. 28 of 2007 concerning General Provisions and Tax Procedures The basic idea of the dual track system model of sanctions is the equality between criminal sanctions and action sanctions. The idea of equality can be traced through developments in the criminal sanction system of the classical stream of modern and neo-classical (Solehuddin, 2012). Classical flow in general only uses a single-track system model, which is a single sanction system in the form of a type of criminal sanction. The neo-classical

school states unequivocally that the concept of social justice is based on law, is unrealistic and even unjust. This flow stems from the classical flow, which in its development was later influenced by modern flow. The characteristic that is relevant to the principle of individualism is the basic idea of the existence of a double track system model of sanctions is the existence of equality between criminal sanctions and action sanctions. The idea of equality can be traced through developments in the criminal sanction system of the classical streams of modern and neo-classical schools.

From the point of view of the basic idea of a two-track system (double track system) equality of the position of criminal sanctions and sanctions, action is very useful to maximize the use of both sanctions appropriately and proportionally. Criminal sanctions (punishment) are oriented towards suffering and reproach imposed on the perpetrators. While sanctions for actions (*maatregel, treatment*) are relatively more educational and tend to be more anticipatory and mitigating. If viewed from criminal theories, sanctions for actions are sanctions that do not retaliate. Sanctions for actions are only shown in a special intervention that is protecting the community from threats that can harm the interests of the community.

Observing the additional crimes and actions can be conveyed in the following table (Ningrum, et al., 2016):

Table 1. Comparison of Additional Crimes with Action

Additional Criminal	**Actions (*maatregel*)**
Additional crimes consist of: revocation of certain rights confiscation of certain goods and/or bills announcement of the judge's decision payment of compensation fulfillment of local adat obligations and/or obligations according to the law that lives in the community	**Action form:** Care in a mental hospital surrender to the government surrender to someone Actions that can be imposed together with the principal criminal form: revocation of driving license deprivation of profits derived from criminal acts repairs due to criminal acts Work training Rehabilitation and/or care at the institution

Based on the comparison of additional crimes and actions, alternative arrangements for sanction of confiscation of assets in the KUP Act can be in the form of additional crimes in the form of confiscation of certain assets/goods and/or bills, or can also take the form of actions in the form of seizure of profits derived from criminal acts. The essence is either the additional crime or the action is a maximum effort to save assets that have not been regulated in the KUP Law; criminal witnesses in fines in the current KUP Law regulate how the execution mechanism is so that the state can seize the assets of the defendant to pay fines.

For example, if the perpetrators of the corporation, it is still very relevant to apply sanctions in the form of disciplinary action as stipulated in Article 8, Emergency Law of the Republic of Indonesia Number 7 of 1955 concerning Investigation, Prosecution and Judicial Acts of Economic Crimes, as contained in the Republic of Indonesia's Official Gazette Indonesia of 1955 Number 27, regulates the punishment in the form of Standing Orders namely:

Placement of a criminal company, in which an economic crime is committed under capitalization for a period of three years, in the event that the economic crime is a crime and in the case of an economic crime is a violation for a period of two years;

Requires payment of a security deposit of up to a hundred thousand rupiahs and for a maximum of three years in the event that an economic crime is a crime; in the case of an economic criminal offense is a violation, the security deposit shall be no more than fifty thousand rupiahs for an indefinite period of time by the law enforcer;

Obligate to do what is neglected without rights, negate what is done without rights, and perform services to improve the consequences of each other, all at the expense of the law, just the judge does not specify otherwise.

Of course, this action is adjusted to the characteristics of acts that are usually carried out by companies, for example, companies are required to make improvements by making the correct accounting that has been neglected, so that the bookkeeping of their companies that become the object of tax audits becomes correct, so that the act imposed is obliging companies to improve the governance of transactions/make the correct accounting then reported to the Director General of Taxes. Sanctions This action is a form of "rehabilitation" of the company's management so that in the future it will provide benefits for the company towards better corporate governance, as well as facilitate or expedite the Director General of taxes when conducting tax audits in the future.

In the Criminal Code Bill (Version 19 October 2019), also regulates related to sanctions Actions, both against individuals and corporations, namely as follows:

Sanctions for Individual Actions

Article 1 In the Criminal Code Bill (Version 19 October 2019) regulates the sanctions Acts against individual criminal acts, namely:

Article 103;

Actions that can be imposed together with the principal crime in the form of counseling, rehabilitation, job training, care at the institution, and/or improvement due to Criminal Acts.

Actions that can be imposed on any person as referred to in Article 38 and Article 39 are rehabilitation, surrender to someone, treatment at the institution, surrender to the government, and/or treatment at a mental hospital.

The type, duration, place and/or implementation of the actions referred to in paragraph (1) and paragraph (2) are determined in a court decision.

Sanctions for Corporate Actions

RUU KUHP (version 19 October 2019), Article 123 regulates actions that can be imposed on Corporations, namely expropriation of Corporations, funding of job training, placement under supervision, and/or placement of Corporations under support.

Paying close attention to the existence of additional criminal sanctions and action sanctions is very important, in order to recover the loss of state revenue due to tax crimes, it is very necessary to regulate them in the future KUP Law. Additional sanctions in the form of confiscation of assets resulting from tax crimes as an effort to realize the spirit of the KUP Act towards the enforcement of tax laws that are more useful and fair. It is useful to hold the meaning that the state must be present to confiscate and seize the proceeds of crime whose results are used to finance the continuity of development. Fair means that the offender is not entitled to the proceeds of crime, which should have been to build community welfare, and the offender receives criminal penalties for his actions.

CONCLUSION

The regulation of asset confiscation sanctions in the KUP Law, based on the type that the tax crime is a white collar crime, so that in law enforcement there must be resistance against the perpetrators by adding sanctions of asset confiscation in the KUP Law in order to create a deterrent effect and benefit. Alternative assets confiscation in the KUP Act can be through the model of Criminal Base Forfeiture (CB) and Non Criminal Base Forfeiture (NSB), as stated in Law Number 31 of 1999 Jo Law Number 20 of 2001 concerning Eradication of Corruption Crime by placing seizure assets as additional crimes, as well as the state can still make a civil suit against perpetrators of criminal acts of corruption. Considering the huge state loss caused by this tax crime, a strategy to save state losses is needed, both in the level of investigation, prosecution and execution stage. For example, a country can still conduct a civil suit if the suspect dies during an investigation, prosecution or execution. Methods like this have not been regulated in the KUP Law. Though this method is very important considering the state is very dependent on taxes in developing the country.

Asset saving model in the future KUP Act can be through CB and NSB, considering the state is very dependent on taxes, so efforts to save assets due to criminal acts must also be extraordinary. For example in Law Number 31 of 1999 Jo Law Number 20 of 2001 concerning Eradication of Corruption Crimes includes articles to pursue and save state financial losses including by conducting a civil suit if the suspect/defendant dies before the case is decided by a judge. Even the state can still file a lawsuit against the property of a convicted person obtained from the results of a criminal act of corruption, if the assets are found later and have not been seized when the case has been decided by a judge.

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