YURISPRUDEN
Jurnal Fakultas Hukum Universitas Islam Malang
Volume 9, Nomor 2, June 2026.

ISSN Online: 2614-3992

Editorial Office : Faculty of Law, Universitas Islam Malang.
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A Gap in the Law Regarding the Suspension and Commencement of a New Statute of Limitations in Tax Law

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Article

Article History
Received: Dec 25, 2025;
Reviewed: Jan 28, 2026;
Feb 3, 2026;
Accepted: March 15, 2026;
Published: Jun 15, 2026:

DOI:
10.33474/yur.v9i2.24781

Abstrak

Kekosongan norma mengenai mekanisme terhentinya daluwarsa penuntutan dalam Undang-Undang Nomor 7 Tahun 2021 menciptakan celah hukum yang mengancam penerimaan negara. Penelitian ini bertujuan menganalisis secara komprehensif penerapan asas preferensi hukum untuk mengisi kekosongan tersebut dan menguraikan disparitas daluwarsa antara rezim pajak dengan pidana umum. Metode penelitian yang digunakan adalah yuridis-normatif melalui pendekatan perundang-undangan, konseptual, dan kasus. Hasil temuan berhasil menunjukkan bahwa kekosongan norma dalam undang-undang perpajakan wajib disubstitusi menggunakan Pasal 138 KUHP Nasional melalui jembatan Pasal 187 KUHP Nasional, sehingga tindakan penyidikan secara sah menghentikan dan memperbarui tenggang daluwarsa. Penelitian ini merekomendasikan kepada pembentuk undang-undang untuk melakukan revisi fundamental terhadap undang-undang Harmonisasi Peraturan Perpajakan untuk menyisipkan klausul penghentian daluwarsa secara eksplisit.

Kata Kunci: *Daluwarsa; Pajak; Pidana; Penuntutan*

Abstract

The legal vacuum regarding the mechanism for suspending the statute of limitations on prosecution in Law No. 7 of 2021 creates a legal loophole that threatens state revenue. This study aims to comprehensively analyze the application of the principle of legal preference to fill this vacuum and to elucidate the disparity in

statutes of limitations between the tax regime and the general criminal justice system. The research method employed is a legal-normative approach utilizing legislative, conceptual, and case-based analyses. The findings successfully demonstrate that the legal gap in tax legislation must be addressed by applying Article 138 of the National Criminal Code through the bridge provision of Article 187 of the National Criminal Code, thereby ensuring that investigative actions legally suspend and renew the statute of limitations. This study recommends that lawmakers undertake a fundamental revision of the Tax Regulation Harmonization Act to explicitly include a statute-of-limitations suspension clause.
Keywords: Criminal; Limitation; Prosecution; Taxation.

INTRODUCTION

The Constitution of the Republic of Indonesia unequivocally establishes the nation's foundation as a state governed by the rule of law. Article 1, paragraph (3) of the 1945 Constitution clearly states that Indonesia is a state based on law, requiring all actions by state officials to be legally legitimate. In fiscal matters, Article 23A mandates that taxes and other compulsory levies for state purposes must be regulated by law.[1] As Nathan Thomas notes, taxes form the core of total state revenue; in Indonesia, taxes contribute up to 80% of all state revenue and fund public welfare.[2] Nevertheless, tax collections are often hindered by the rigid traditions of civil law. This issue arises from a legal culture that prioritizes the literal text over substantive interpretation, ultimately undermining the principle of legal certainty.[3]

It should be noted that several previous studies have examined and discussed criminal aspects from a tax perspective, but there are significant differences from the focus of this study; first, the previous research by Wahyu et al. analyzed the effectiveness of criminal sanctions in tax collection,[4] while second, the research by Suparna and Ulrich highlighted the ambiguity regarding the statute of

[1] Haris Saputra and Nursyamsuddin, "Implementasi Keadilan Restoratif Dalam Tindak Pidana Perpajakan yang Dilakukan Wajib Pajak Di Indonesia," *Syntax Idea* 5, no. 11 (November 2023): 1781, https://doi.org/https://doi.org/10.46799/syntax-idea.v5i11.2574.

[2] Nathan Thomas, "Application of Criminal Law as an Ultimum Remedium In Taxation Cases Post The Application of Law Number 7 Of 2021 on Tax Regulations Harmonization," *Unram Law Review* 8, no. 2 (Oktober 2024): 145, https://doi.org/https://doi.org/10.29303/ulrev.v8i2.353; Nathan Thomas, "Penerapan Hukum Pidana Sebagai Ultimum Remedium Pada Kasus Perpajakan Pasca Undang -Undang No. 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan," *Dinamika Hukum* 15, no. 2 (2024): 411, https://doi.org/https://ejurnal.unisri.ac.id/index.php/Dinamika_Hukum/article/view/11145.

[3] Henry Dianto P. Sinaga, "Kepastian Hukum Di Bidang Perpajakan yang Berbasis Cita Hukum Pancasila," *Journal of Tax Law and Policy* 2, no. 2 (2023): 411, https://doi.org/https://doi.org/10.56282/jtlp.v2i2.499.

[4] Wahyu Pamungkas, Yudit Yuditama, and Ferry Irawan, "Analisis Pidana Penagihan Pajak Dari Perspektif Asas Hukum dan Peraturan Perundang-Undangan Terkait," *Jurnalku* 2, no. 2 (March 2022): 121, https://doi.org/https://doi.org/10.54957/jurnalku.v2i2.164.

limitations for the issuance of Tax Invoices.[5] Third, Vani's study concerns the manipulation of inheritance administration as a local tax crime,[6] while Fourth, Nurchalis's study critiques the limitations of substantive criminal law provisions for corporations in addressing tax avoidance.[7] Unlike the studies mentioned above, which focus on sanctions and compliance, this study academically identifies a very significant gap in the form of a legal vacuum (*rechtsvacuüm*) regarding the technical mechanisms for the suspension of the statute of limitations (*stuiting van de verjaring*) and the commencement of a new statute of limitations period in Law No. 7 of 2021 on the Harmonization of Tax Regulations. The novelty of this research lies in its proposed solution through the doctrinal harmonization of Article 138 of the National Penal Code by applying the principle of *lex specialis derogat legi generali* to provide fair legal certainty for the state in recovering its right to tax revenue while simultaneously offering substantive legal protection to taxpayers within the territory of the Republic of Indonesia.

This research is urgent because it seeks to provide fair legal certainty for taxpayers while safeguarding state revenue from potential leakage due to the expiration of the statute of limitations. The statute of limitations (*stuiting van de verjaring*) is the primary determinant of whether losses to state revenue resulting from tax crimes can still be recovered or salvaged through legal channels.[8] Uncertainty regarding when the "statute of limitations ceases" and when a "new statute of limitations period begins" can undermine public trust in justice and weaken the authority of tax law enforcement. Without technical certainty, perpetrators of tax crimes risk evading legal consequences over time, even during ongoing legal proceedings. Therefore, an in-depth analysis to fill this legal vacuum (*rechtsvacuüm*) is crucial to prevent massive financial losses to the state.

The most urgent legal issue to be examined at present is the legal vacuum (*rechtsvacuüm*) regarding technical mechanisms of the statute of limitations in Law No. 7 of 2021 on the Harmonization of

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5 Suparna Wijaya and Urlich Zwingly Putra Pardede, "Penerapan Daluwarsa Dalam Penetapan Penerbitan Surat Tagihan Pajak Bunga Penagihan," *Publik: Jurnal Manajemen Sumber Daya Manusia, Administrasi dan Pelayanan Publik* 7, no. 2 (2020): 146, https://doi.org/https://doi.org/10.37606/publik.v7i2.143.

6 Vani Wirawan, "Tindak Pidana Perpajakan Dalam Pembuatan dan Pendaftaran Surat Keterangan Waris," *Jurnal Ilmiah Kebijakan Hukum* 15, no. 3 (November 2021): 489, https://doi.org/https://doi.org/10.30641/kebijakan.2021.V15.489-508.

7 NFN Nurchalis, "Efektivitas Sanksi Pidana Dalam Undang-Undang Ketentuan Umum Perpajakan Dalam Menanggulangi Penghindaran Pajak Korporasi," *Jurnal Hukum Dan Peradilan* 7, no. 1 (February 2018): 23, https://doi.org/https://doi.org/10.25216/jhp.7.1.2018.23-44.

8 Albyno Achir and Muhammad Rustamaji, "Kesesuaian Konsep Daluwarsa Dalam Penjatuhan Pidana Studi Kasus Nomor 226/Pid.B/2018/Pn.Dpk Dengan Ketentuan Pasal 80 KUHP," *Jurnal Verstek* 10, no. 1 (2022): 110, https://doi.org/https://doi.org/10.20961/jv.v10i1.64031.

Tax Regulations. Although the *aforementioned* law has stipulated a ten-year statute of limitations for prosecution in Article 40, it does not address "the suspension of the statute of limitations" or "the commencement of a new limitation period." The absence of provisions regarding the suspension of the statute of limitations in Law No. 7 of 2021 on the Harmonization of Tax Regulations creates a significant legal gap, as it remains unclear whether prosecutorial actions halt the limitations period. This situation forces law enforcement officials to rely on Article 138 of the National Penal Code, which in turn triggers a debate over the application of the principle of *lex specialis derogat legi generali*. This confusion is exacerbated by the fact that Indonesia's criminal tax law policy is heavily revenue-oriented, which often leads to multiple interpretations.

This study employs a doctrinal or juridical-normative research method that focuses on an in-depth analysis of positive law,[9] as well as authoritative legal texts in their entirety.[10] The procedure for collecting legal materials employs literature review and document study techniques based on a systematic inventory of legislation.[11] The problem-solving approach uses *a statutory approach* to analyze the 1945 Constitution, Law No. 7 of 2021 on the Harmonization of Tax Regulations, the Colonial Penal Code, up to the National Penal Code No. 1 of 2023; *a conceptual approach* through the doctrine *of ius singulare*,[12] and a case-based approach through an analysis of the Decision of the Tangerang City District Court No. 2339/Pid.Sus/2019/PN.Tng. The analysis of legal materials employs a qualitative-interpretive method encompassing doctrinal interpretation,[13] systematic interpretation,[14] and historical interpretation to trace the intent of the lawmaker,[15] with the analysis conducted using deductive reasoning to draw logical conclusions regarding the issue of the legal vacuum caused by the cessation of the statute of limitations and the establishment of a new statute of limitations.[16]

9 Peter Mahmud Marzuki, *Penelitian Hukum (Edisi Revisi)*, Cet. Ke-13 (Jakarta: Pranadamedia Group, 2017), 55.

10 Amrit Kharel, "Doctrinal Legal Research," *SSRN Electronic Journal*, ahead of print, 2018, 4. https://doi.org/https://www.academia.edu/77370267/Doctrinal_Legal_Research.

11 Muhaimin, *Metode Penelitian Hukum*, Cet. 1 (Mataram-NTB: Mataram University Press, 2020), 64.

12 I. Made Pasek Diantha, *Metodologi Penelitian Hukum Normatif Dalam Justifikasi Teori Hukum*, Cet. Ke-3 (Jakarta Timur: Prenadamedia group, 2019), 159.

13 Eddy O.S. Hiariej, *Asas Legalitas & Penemuan Hukum Dalam Hukum Pidana*, 1th ed. (Jakarta: Erlangga, 2009), 69.

14 Tunggul Ansari Setia Negara, "Normative Legal Research in Indonesia: Its Originis and Approaches," *Audito Comparative Law Journal (ACLJ)* 4, no. 1 (2023): 6, https://doi.org/https://doi.org/10.22219/aclj.v4i1.24855.

15 Sudikno Mertokusumo, *Penemuan Hukum : Suatu Pengantar* (Yogyakarta: Cahaya Atma Pustaka, 2014), 57.

16 Philipus M. Hadjon and Tatiek Sri Djatmiati, *Argumentasi Hukum*, Cet Ke-8 (Yogyakarta: Gadjah Mada University Press, 2017), 21-22.

This study aims to offer an academic solution to the problem of the legal vacuum (*rechtsvacuüm*) by emphasizing two main aspects as a form of innovation. First, this study aims to analyze the application of the appropriate legal preference principle in addressing the legal vacuum regarding the suspension of the statute of limitations under Law No. 7 of 2021 on the Harmonization of Tax Regulations. Second, this study aims to comprehensively outline the differences in legal implications between the statute of limitations for tax crimes under the administrative law regime (Law No. 7 of 2021 on the Harmonization of Tax Regulations) compared to the general criminal law regime (both the Colonial Penal Code and the National Penal Code). Through this study, it is hoped that a theoretical contribution could be made to enrich the body of knowledge on tax criminal law for law enforcement officials, practitioners, and academics. The objectives of this study are written clearly to provide practical guidance for lawmakers in handling tax criminal cases.

RESULTS AND DISCUSSION

Tax Criminal Law as *Lex Specialis*

Legal doctrine recognizes the principle of *lex specialis derogat legi generali*, which asserts that special rules supersede general rules in the enforcement of criminal law. In Indonesia, the codification of criminal law in the Penal Code (KUHP) makes an exception for tax crimes, which are regulated outside the codification as *besonder strafrecht*.[17] Doctrinally, tax criminal law is classified as *ius singulare* because it possesses very strong economic characteristics aimed at optimizing state revenue through the tax system.[18] The legal basis for the application of this principle is explicitly outlined in Article 63 (2) of the Colonial Penal Code (before the enactment of the new Penal Code) or Article 125 (2) of the National Penal Code (effective as of January 2, 2026), which states that if an act falls under both general and special criminal provisions, the special provision shall apply. This positions the General Provisions and Procedures of Taxation Act as the primary instrument that deviates from general criminal norms in the codifications of both the Colonial and National Penal Codes.

The existence of tax criminal law as a special criminal law is based on deviations from the substantive provisions of the Penal Code as well as the procedural provisions of the Criminal Procedure Code. According to legal doctrine, the requirements for special criminal law include a standalone statute with criteria of substantive, procedural, or cumulative deviations (alternatively), as well

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17 Lefri Mikhael et al., *Hukum Pidana Di Luar Kodifikasi*, Cet. 1 (Padang: PT Global Eksekutif Teknologi, 2023), 190.

18 Edward Omar Sharif Hiariej, "Asas Lex Specialis Systematis dan Hukum Pidana Pajak," *Jurnal Penelitian* Hukum *De Jure* 21, no. 1 (2021): 2, https://doi.org/https://doi.org/10.30641/dejure.2021.V21.1-12.

as a specific *addressee* or legal subject within the statute.[19] The inclusion of criminal sanctions in tax regulations constitutes a form *of administrative criminal law*, namely, administrative norms reinforced by criminal penalties to ensure taxpayer compliance. This specificity is evident in the provisions regarding criminal liability and punishment in Law No. 6 of 1983, which has undergone several systematic amendments.[20] This deviant nature requires law enforcement officials to prioritize special tax procedures over general procedural law procedures to maintain the country's financial stability and provide legal certainty for the relevant tax subjects.

Tax law in Indonesia has unique characteristics because it lies at the intersection of administrative law and criminal law, often referred to as administrative criminal law. Since Law No. 7 of 2021 on the Harmonization of Tax Regulations contains criminal sanctions, Law No. 7 of 2021 on the Harmonization of Tax Regulations serves as *an ultimum remedium* or the last resort for enforcing administrative law norms in the field of taxation. Violations of these tax obligations can range from administrative non-compliance to serious criminal offenses, such as tax evasion.[21] According to Agus Iskandar's analysis, tax losses often arise from tax evasion activities, such as failing to report all income or manipulating transaction data.[22] This study highlights the reality on the ground in which unscrupulous taxpayers and officials exploit the loopholes to commit premeditated tax crimes for personal gain.[23]

Developments in legal theory have given rise to the concept of *lex specialis systematis* as a derivative to resolve conflicts of norms between overlapping special criminal laws.[24] Based on the expert testimony of Zainal Arifin Mochtar and Ahmad Sofian at the Constitutional Court,[25] There are three main parameters for

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19 Miftahul Jannah, "Analisis Yuridis Penerapan Konsep Asas Lex Specialis Sytematis Dalam Tindak Pidana Perpajakan," *Journal of Contemporary Law Studies* 1, no. 3 (2024): 142, https://doi.org/https://doi.org/10.47134/lawstudies.v2i2.2291.

20 Adrianto Dwi Nugroho, *Hukum Pidana Pajak Indonesia* (Bandung: PT Citra Aditya Bakti, 2018), 4.

21 Farrah Syamala Rosyda, "Hukum Pidana Perpajakan: Sanksi Pidana Dalam Pajak Penghasilan Pribadi," *IN RIGHT: Jurnal Agama Dan Hak Azazi Manusia* 10, no. 2 (2021): 290, https://doi.org/https://doi.org/10.14421/inright.v10i2.2963.

22 Agus Iskandar, "Kepastian Hukum Dalam Penegakan Hukum Perpajakan," *Pranata Hukum* 14, no. 1 (2019): 39, https://doi.org/https://jurnal.ubl.ac.id/index.php/PH/article/view/1140.

23 Yoshua Imanuel Komaling, "Penegakan Hukum Terhadap Wajib Pajak Yang Melakukan Tindak Pidana Pajak Menurut Undang Undang Nomor 28 Tahun 2007," *Lex Crimen* 10, no. 6 (2021): 43, https://doi.org/https://ejournal.unsrat.ac.id/v3/index.php/lexcrimen/article/view/34371.

24 Eddy O.S. Hiariej, *Prinsip-Prinsip Hukum Pidana Edisi Penyesuaian KUHP Nasional*, Cet. 1 (Depok: Rajawali Pers, 2024), 339.

25 Zainal Arifin Mochtar dari Universitas Gadjah Mada dan Ahmad Sofian dari Universitas Bina Nusantara (BINUS) memberikan keterangan sebagai Ahli yang dihadirkan Presiden/Pemerintah pada sidang lanjutan pengujian materiil Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan (UU

measuring the qualification of systematic specificity in a regulation. First, the substantive content of the law must regulate provisions that differ from general criminal law. Second, there must be formal legal provisions or procedural rules that deviate from the standard norms of general criminal procedure law. Third, the legal subjects or *addressee* must be highly specific; in this context, these are taxpayers, *fiscus* officials, and other parties (*vide* Articles 41A and 43 *jo.* Articles 35 and 39 under Law No. 28 of 2007 on General Provisions and Procedures for Taxation).[26] Tax criminal law comprehensively meets these three parameters and is therefore regarded as *ius singulare*, possessing a highly authoritative independent system of norms and sanctions.

In relation to corruption offenses, tax criminal law retains its position as *a lex specialis* that, by virtue of its special nature, legally supersedes other general provisions.[27] Andi Hamzah asserts that inaccurately filing a Tax Return constitutes a distinct offense specifically regulated under tax legislation.[28] Article 14 of the Law on the Eradication of Corruption Crimes requires an explicit stipulation for a violation to be subject to the corruption regime, a requirement not found in Law No. 7 of 2021 on the Harmonization of Tax Regulations. The distinction in legal domains lies in the source of state finances, where the tax sector is the exclusive domain of tax law before such funds enter the state budget. Therefore, losses to state revenue within the tax sphere cannot be automatically prosecuted under corruption laws without respecting the sovereignty of the *lex specialis systematis* norms of tax law.

The legal consequences of this status as *a systematic lex specialis* affirm that the enforcement of criminal tax law possesses strong autonomy and cannot be superseded by other laws. The nature of this law is essentially administrative law supplemented by criminal sanctions (*bijzonder strafrecht*), in which the recovery of losses to state revenue takes precedence over the mere punishment of the entity. Therefore, the application of administrative and criminal sanctions under Law No. 28 of 2007 on the Third Amendment to Law No. 6 of 1983 on

HPP), Selasa (7/11/2023). Terhadap permohonan Nomor 83/PUU-XXI/2023 yang diajukan Surianingsih dan PT Putra Indah Jaya (para Pemohon) ini.

26 Humas MKRI, “Ketentuan Tindak Pidana Perpajakan Memiliki Kekhususan Sistematis,” in *Mkri.Id*, Jakarta, November 2023, 1, https://doi.org/https://www.mkri.id/berita/ketentuan-tindak-pidana-perpajakan-memiliki-kekhususan-sistematis-19750.

27 Nana Rosita Sari and Fahmy Asyhari, “Analisa Yuridis Terhadap Asas Lex Specialis Systematis Dalam Tindak Pidana Perpajakan (Studi Kasus Putusan No.95/Pid.Sus-TPK/2021/Pn.Smg Atas Nama Asri Murwani),” *Jurnal Hukum Dan Pembangunan Ekonomi* 10, no. 2 (2022): 276, https://doi.org/https://doi.org/10.20961/hpe.v10i2.63458.

28 Marulak Pardede, “Aspek Hukum Pemberantasan Tindak Pidana Korupsi Oleh Korporasi Dalam Bidang Perpajakan,” *Jurnal Penelitian Hukum De Jure* 20, no. 3 (2020): 348, https://doi.org/https://doi.org/10.30641/dejure.2020.V20.335-362.

General Provisions and Procedures for Taxation, as well as Law No. 7 of 2021 on the Harmonization of Tax Regulations, operates within the distinctive framework of *premium remedium* or *ultimum remedium*.[29] This means that all case resolution mechanisms, ranging from preliminary evidence examination to investigation, must fully comply with specific tax procedures, thereby setting aside the authority of other law enforcement officials who lack competence in this technical fiscal domain.

Given the complexity of criminal offenses in the field of taxation, the imposition of criminal sanctions must be carried out with due diligence and remain focused on recovering losses to the state. The following points emphasize that with the enactment of Law No. 1 of 2016 on the Harmonization of Tax Regulations, the principle of *ultimum remedium* has been further expanded not only at the investigation stage but also at the trial stage, allowing for the dismissal of charges if the taxpayer fulfills their obligations.[30] However, there are challenges in law enforcement, where there are often no clear parameters distinguishing administrative violations from criminal offenses, as well as varying interpretations of how the *ultimum remedium* principle applies.[31] This confusion is exacerbated by the fact that criminal tax law policy in Indonesia is highly *revenue-oriented*, so that criminal sanctions are primarily used as *a preventive tool* to ensure compliance with tax regulations.

The nature of criminal tax law also reflects the nature of economic criminal law, which prioritizes the principle of *ultimum remedium* through restorative administrative resolution mechanisms. The provisions of Article 13A of Law No. 28 of 2007 on General Provisions and Tax Procedures, *jo.* Article 44B of Law No. 7 of 2021 on the Harmonization of Tax Regulations indicates that criminal sanctions are a last resort after taxpayers have been allowed to settle their tax debts. The modern criminal law paradigm is now oriented toward corrective and rehabilitative justice aimed at recovering state revenue rather than merely imposing retributive punishment on offenders. However, in its development, criminal tax sanctions may serve as *a primary remedy* if there are indications of organized economic crimes that are difficult to prove administratively. Thus, the synchronization of administrative and criminal norms within

[29] Edward Omar Sharif Hiariej, “Asas Lex Specialis Systematis Dan Hukum Pidana Pajak," 4.

[30] Pasmawati, “Asas Ultimum Remidium Dalam Tindak Pidana Perpajakan,” *Lex Lata: Jurnal Ilmiah Ilmu Hukum* 7, no. 2 (2025): 83, https://doi.org/https://doi.org/10.28946/lexl.v7i2.3812.

[31] Agus Puji Priyono and Antonia Intarti, “Penegakkan Hukum Sanksi Pidana Perpajakan Berdasarkan Undang-Undang Nomor 16 Tahun 2019 Tentang Ketentuan Umum Dan Tata Cara Perpapajakan Dikaitkan Dengan Asas Ultimum Remedium,” *Wacana Paramarta: Jurnal Ilmu Hukum* 18, no. 1 (2019): 2, https://doi.org/https://doi.org/10.32816/paramarta.v18i1.62.

tax legislation creates a unified legal system that aims to protect the state's financial interests while upholding justice for all Indonesian citizens.

Application of *the Lex Specialis* Preference Principle in Filling Regulatory Gaps in Law No. 7 of 2021 on the Harmonization of Tax Regulations

In the national legal framework, the application of *the Lex Specialis Derogat Legi Generali* principle is fundamental when facing antinomies or conflicts of norms. According to legal theory, this principle holds that a special rule must take precedence over a general rule if both regulate the same matter at the same hierarchical level.[32] In the context of taxation, Law No. 7 of 2021 on the Harmonization of Tax Regulations functions as *the lex specialis*, while the Penal Code (KUHP) serves as *the lex generalis*. However, a legal issue arises when a regulatory gap exists in Law No. 7 of 2021 on the Harmonization of Tax Regulations, specifically regarding the mechanism for suspending the statute of limitations. Although Law No. 7 of 2021 on the Harmonization of Tax Regulations has established time limits for prosecution, it fails to address procedures for suspending the statute of limitations, thereby creating a legal gap that requires reference to general criminal law provisions (*lex generali*) to ensure legal certainty.

Understanding the essence of time in law enforcement, Andi Hamzah defines the statute of limitations as the expiration of the time period specified by law, which results in the forfeiture of the state's right to prosecute an individual for a criminal offense. Specifically, Article 40 of Law No. 7 of 2021 on the Harmonization of Tax Regulations stipulates that tax crimes cannot be prosecuted after ten years have elapsed from the date the tax became due or the end of the relevant tax year.[33] This differs from Article 78 (1) (3) of the Colonial Penal Code (now Article 136 (1) (c) of the National Penal Code), which provides for the extinction of the authority to prosecute after twelve years for certain crimes.[34] Furthermore, Article 44A of Law No. 7 of 2021 on the Harmonization of Tax Regulations stipulates that an investigation may be terminated if the statute of limitations has expired.[35] However, since Law No. 7 of 2021 on the Harmonization of

32 Zainal Arifin Mochtar and Eddy O. S. Hiariej, *Dasar-Dasar Ilmu Hukum: Memahami Kaidah, Teori, Asas Dan Filsafat Hukum*, Pertama (Jakarta: Red & White Publishing, 2021), 145.

33 Denny Ariaputra, "Ultimum Remedium Principle in Indonesian Tax Regime - Impact and Challenges Post-Omnibus Law," *Global Legal Review* 3, no. 1 (2023): 8, https://doi.org/https://doi.org/10.19166/glr.v3i1.5778.

34 Devi Triasari, *KUHP & KUHAP Superkomplet*, 1th ed., ed. Tim Charissa (Yogyakarta: Charissa Publisher, 2019), 37.

35 Heriantonius Silalahi, "Juridical Analysis of Tax Criminal Law Enforcement: An Overview of Legal Regulations and Its Implementation in Indonesia," *Ilomata International Journal of Tax and Accounting* 4, no. 3 (2023): 576, https://doi.org/https://doi.org/10.52728/ijtc.v4i3.778.

Tax Regulations does not specify the suspension of the statute of limitations, law enforcement officials face legal uncertainty that could potentially hinder the recovery of lost state revenue.

The legal vacuum in Law No. 7 of 2021 on the Harmonization of Tax Regulations forces law enforcement officials to seek alternative legal grounds to fill the gaps, which often generates debates regarding the application of the Penal Code (KUHP). In this context, there is a striking discrepancy between the statute of limitations provisions in Law No. 7 of 2021 on the Harmonization of Tax Regulations, which sets ten years, and the provisions of Article 78 of the Colonial Penal Code (now Article 136 (1) (c) of the National Penal Code), which sets a twelve-year statute of limitations for certain crimes (criminal offenses punishable by imprisonment exceeding 3 (three) years and not exceeding 7 (seven) years—under the National Penal Code). In this regard, legal expert Topo Santoso asserts that pursuant to Article 80 of the Penal Code (now Article 138 of the National Penal Code), any prosecutorial action absolutely interrupts the statute of limitations and initiates a new limitation period.[36] However, the application of this Penal Code provision to the realm of tax law requires strong legal justification through the principle of *lex specialis derogat legi generali*, given that Law No. 7 of 2021 on the Harmonization of Tax Regulations is a special rule that should supersede general rules; however, it turns out to have a flaw in the form of a gap in these technical regulations.

The absence of specific provisions regarding the suspension of the statute of limitations in Law No. 7 of 2021 on the Harmonization of Tax Regulations necessitates the application of Article 103 of the Colonial Penal Code (now Article 187 of the National Penal Code) as a legal bridge. This provision states that the provisions in Chapters I through VIII of the Colonial Penal Code or in Chapters I through V of the National Penal Code apply to acts punishable under other laws, unless otherwise provided by such laws. On this basis, Article 80 (1) of the Penal Code (now Article 138 of the National Penal Code), which states that any prosecutorial action interrupts the statute of limitations, may be applied in tax cases. Furthermore, Article 80 (2) of the Colonial Penal Code (now Article 138 (3) of the National Penal Code) provides that once the statute of limitations is interrupted, a new period of limitation begins. The application of these provisions fills the gap in the norm *De Stuiting Van De Verjaring* (suspension of the

[36] Topo Santoso, "Ini Alasan Mengapa Ada Daluwarsa Penuntutan Dalam Hukum Pidana," in *Hukumonline.Com*, Jakarta, September 2021, 1, https://doi.org/https://www.hukumonline.com/klinik/a/ini-alasan-mengapa-ada-daluwarsa-penuntutan-dalam-hukum-pidana-lt61307fcdc3483/.

statute of limitations for prosecution) provisions, which are absent from Law No. 7 of 2021 on the Harmonization of Tax Regulations. This differs from Article 79 of the Colonial Penal Code (before the enactment of the new Penal Code) and Article 137 of the National Penal Code (effective as of January 2, 2026), which stipulate that the statute of limitations begins one day after the act, while Law No. 7 of 2021 on the Harmonization of Tax Regulations calculates it from the end of the tax period.

The application of the Penal Code in this tax context derives its legitimacy from established criminal law doctrine. Surya Jaya asserts that since provisions regarding the suspension of the statute of limitations are absent in Law No. 7 of 2021 on the Harmonization of Tax Regulations, the Penal Code is the absolute reference for the enforcement of the law.[37] This view is reinforced by Eddy O.S. Hiariej,[38] who explains that the issuance of an Investigation Warrant constitutes a valid prosecutorial action to suspend the statute of limitations. Thus, if an investigation begins before the ten-year period expires, the statute of limitations is suspended and restarted. This is crucial to prevent legal loopholes from being exploited to evade criminal liability, while ensuring that the tax law enforcement process regarding tax crimes remains within a legal framework that is academically and practically defensible in court.

The legal implications of the statute of limitations extend not only to criminal aspects but also to the state's right to collect tax debts. The statute of limitations concept effectively extinguishes the state's right to collect taxes once the prescribed period has elapsed.[39] In tax administration, the right to collect taxes will expire five years after the issuance of the tax assessment notice, unless the conditions exist that suspend it, such as a criminal investigation.[40] For the state, enforcing this rule is vital to maintaining *budgetair* and *regulerend* functions, preventing the loss of potential revenue due to administrative negligence. Conversely, for taxpayers, the certainty of the statute of limitations provides legal protection against being burdened with debt without a clear time limit, creating a balance between the rights of the state and the rights of citizens.

Differences in the Statute of Limitations for Tax Crimes under the Administrative

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[37] *Focus Group Discussion* (FGD) tentang Tindak Pidana pada Bidang Perpajakan di Direktorat Penegakan Hukum DJP Kantor Pusat tanggal 22 Agustus 2022.

[38] *Focus Group Discussion* (FGD) tentang Tindak Pidana pada Bidang Perpajakan di Direktorat Penegakan Hukum DJP Kantor Pusat tanggal 22 Agustus 2022.

[39] Anindya Intan Pandini, Merliani Riskiana Putri, and Nanda Patmawati, "Implikasi Hukum Daluwarsa Utang Pajak Bagi Wajib Pajak Dan Negara," *Judge : Jurnal Hukum* 6, no. 02 (2025): 94, https://doi.org/https://doi.org/10.54209/judge.v6i02.1324.

[40] Pandini, Putri, and Patmawati, 95.

Criminal Law Regime (Tax Criminal Law Act) Compared to the Colonial Penal Code and the National Penal Code

In essence, the existence of the statute of limitations in criminal law is based on the adage *omnes actiones in mundo infra certa tempora habent limitationem*, which means that every case has a time limit for filing a claim.[41] This philosophical foundation refers to two main arguments: from a substantive perspective, where the need for punishment is deemed to have lapsed due to the passage of time (*punire non necesse est*), and from a procedural perspective, concerning the difficulty of proof resulting from the fading of human memory or the disappearance of evidence. In the context of taxation, the statute of limitations operated as a crucial instrument for determining whether losses to state revenue can still be recovered. However, there is a fundamental difference in how time limits are regulated and their application mechanisms between the administrative tax criminal law regime and general criminal law, which has implications for legal certainty for taxpayers as well as the state's authority to prosecute.

Under the administrative penal law regime (*administrative penal law*),[42] The statute of limitations for prosecution is specifically regulated (*lex specialis*) under Law No. 7 of 2021 on the Harmonization of Tax Regulations. Article 40 of *a quo* law explicitly states that criminal offenses in the field of taxation cannot be prosecuted after a period of ten years has elapsed from the time the tax became due, the end of the Tax Period, the end of the Tax Year Segment, or the end of the relevant Tax Year. These ten years are intended to provide legal certainty and are aligned with the statute of limitations for the retention of tax documents.[43] Unlike general criminal law, which calculates the statute of limitations from the time the act occurred, the tax regime sets the starting point for the calculation in relation to the tax administration cycle, namely, the end of the tax year. This reflects a strongly inherent administrative character, where the primary objective is to secure state revenue, not merely to punish the perpetrator of the criminal act.

Meanwhile, if we examine the provisions in *the Wetboek van Strafrecht* or the Colonial Penal Code (old), the statute of limitations has a tiered structure based on the severity of the criminal penalty. Referring to

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41 Eddy O.S. Hiariej, *Prinsip-Prinsip Hukum Pidana Edisi Revisi*, Cet. Ke-2 (Yogyakarta: Cahaya Atma Pustaka, 2016), 434.

42 Pasmawati, "Asas Ultimum Remidium Dalam Tindak Pidana Perpajakan," 80.

43 Bambang Ali Kusumo, Siti Marwiyah, and Nur Rohim Yunus, "Rethinking Criminal Law Policies in Taxation to Overcome Tax Violations," *BestuuR* 10, no. 2 (2022): 168, https://doi.org/https://doi.org/10.20961/bestuur.v10i2.62064.

Article 78 (1) (3) of the Old Penal Code, it stipulates that,

> "The authority to prosecute for a crime punishable by imprisonment of more than three years is extinguished by the statute of limitations after twelve years."[44]

Meanwhile, in the National Penal Code (new), Article 136 (1) (c) states,

> "After a period of 12 (twelve) years has elapsed for criminal offenses punishable by imprisonment exceeding 3 (three) years and not exceeding 7 (seven) years."

When compared, there is a disparity in the time periods, as the Colonial Penal Code provides a longer statute of limitations (12 years) than Law No. 7 of 2021 on the Harmonization of Tax Regulations (10 years) for similar offenses. Furthermore, Article 79 of the Colonial Penal Code stipulates that the statute of limitations begins on the day following the commission of the act, a principle that runs counter to Law No. 7 of 2021 on the Harmonization of Tax Regulations, which applies it from the end of the tax year. This difference often obscures the determination when the state's right to prosecute is truly extinguished.

Furthermore, in the development of modern criminal law through Law No. 1 of 2023 on the Penal Code (National Penal Code), the statute of limitations provisions have undergone a more systematic adjustment. As Article 136 of the National Penal Code stipulates a fixed statute of limitations period based on the severity of the criminal penalty, under which criminal offenses punishable by imprisonment of more than 3 years and up to 7 years, the statute of limitations is 12 years. Article 137 of the National Penal Code also maintains the principle that the calculation begins one day after the act is committed (except for criminal offenses under letters a and b of *a quo* article).[45] Although the National Penal Code embodies a spirit of reform, the provisions regarding the statute of limitations for criminal offenses punishable by more serious penalties remain longer than those stipulated in Law No. 7 of 2021 on the Harmonization of Tax Regulations. This reaffirms the position of Law No. 7 of 2021 on the Harmonization of Tax Regulations as a special rule that supersedes general rules (*lex specialis derogat legi generalis*) regarding

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[44] Fina Rosalina, "Daluwarsa Tindak Pidana Korupsi Melalui Sudut Pandang Teori Hukum : Optimalisasi Pengembalian Kerugian Keuangan Negara," *YUSTISIA MERDEKA: Jurnal Imiah Hukum* 8, no. 2 (2022): 31, https://doi.org/10.33319/yume.v8i2.169; Lidya Suryani Widayati, "Kedaluwarsa Dan Grasi Sebagai Dasar Hapusnya Kewenangan Menjalankan Pidana, Perlukah Diatur Kembali Dalam RUU KUHP? (Expiration and Clemency as a Basis for Abolishing Punishment, Does It Need to Be Rearranged in the Criminal Code Bill?)," *Negara Hukum: Membangun Hukum Untuk Keadilan dan Kesejahteraan* 12, no. 1 (2021): 86, https://doi.org/https://doi.org/10.22212/jnh.v12i1.2125.

[45] Yuni Ristanti and Prandy Arthayoga Louk Fanggi, "Daluwarsa Penuntutan Persfektif Kepastian dan Keadilan Hukum (Perbandingan KUHP Lama, KUHP Baru, dan Kanun Keseksaan Malaysia)," *JURIDICA : Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 127, https://doi.org/https://doi.org/10.46601/juridicaugr.v6i2.432.

the duration, yet still leaves room for debate regarding other technical mechanisms not detailed in said tax law.

The most striking difference, which creates a legal vacuum, concerns the mechanism by which the statute of limitations is suspended (*stuiting van de verjaring*). Law No. 7 of 2021 on the Harmonization of Tax Regulations makes no provision whatsoever regarding the suspension of the statute of limitations and the commencement of a new limitation period, even though this is explicitly regulated in Article 80 of the Old Penal Code and Article 138 of the National Penal Code. Article 80 (1) of the Old (Colonial) Penal Code states:[46]

> *"Any prosecutorial action suspends the statute of limitations, provided that the action is known to the person being prosecuted,"*

and paragraph (2) states:

> *"Once interrupted, a new statute of limitations period begins."*

Meanwhile, any prosecutorial action or *daad van vervolging* suspends the statute of limitations. This is stipulated in Article 138 (1), (2), and (3) of the National Penal Code, which states:

> *(1) The prosecution of a criminal offense suspends the statute of limitations.*
>
> *(2) The suspension of the statute of limitations referred to in paragraph (1) shall be calculated from the day following the date on which the suspect or defendant becomes aware of or is notified of the prosecution against them, conducted in accordance with the provisions of laws and regulations.*
>
> *(3) Once the statute of limitations has been suspended due to prosecution, a new statute of limitations period begins to run.*

This means the defendant doesn't need to appear *in persona* at the indictment hearing. If the prosecution is suspended, a new statute of limitations period begins. The absence of this provision in Law No. 7 of 2021 on the Harmonization of Tax Regulations has led to differing interpretations regarding whether the issuance of an Investigation Order (*Sprindik*) by a tax investigator can halt the ten-year statute of limitations, given the nature of tax crimes, which often require lengthy and complex investigations.

To fill the legal vacuum (*rechtsvacuum*) resulting from the failure to regulate the suspension of the statute of limitations in Law No. 7 of 2021 on the Harmonization of Tax Regulations, legal experts agree to refer to the general provisions of the Penal Code (KUHP). Surya Jaya, in a *Focus Group Discussion*, emphasized that because provisions governing the suspension of the statute of limitations are absent in Law No. 7 of 2021 on the Harmonization of Tax Regulations, the Penal Code must serve as the reference for the enforcement of criminal tax

[46] Devi Triasari, *KUHP & KUHAP Superkomplet*, 38.

law.[47] His view is further supported by the opinion of Eddy O.S. Hiariej,[48] who stated that pursuant to Article 80 of the Colonial Penal Code (now Article 138 of the National Penal Code), any prosecutorial action including the issuance of an Investigation Order and notification to the taxpayer absolutely suspends the statute of limitations. Thus, if the Directorate General of Taxes investigates before the 10-year period expires, the statute of limitations count resets to zero and a new time period begins a vital mechanism to prevent tax offenders from escaping punishment solely due to the passage of time.

The application of principles from the Penal Code to address gaps in Law No. 7 of 2021 on the Harmonization of Tax Regulations aligns with the principle of integration within the criminal legal system. Citing Article 138 of the National Penal Code further clarifies that the initiating prosecution halts the statute of limitations, and the new calculation begins the day after the suspect becomes aware of the prosecution. This provision is highly relevant for adoption in the handling of tax crimes to ensure that efforts to recover state revenue losses are not hindered by administrative time limits alone. Thus, although Law No. 7 of 2021 on the Harmonization of Tax Regulations contains its own provisions regarding the duration (10 years) and the starting point of the calculation (the end of the tax year), the legal gap concerning the "suspension of the statute of limitations" must be addressed by applying the provisions of the Penal Code (both the Old and National versions) as *a lex generalis* that complements these specific rules.

As a concrete illustration of the application of this interconnection of rules, we present a case study from the Decision of the Tangerang City District Court No. 2339/Pid.Sus/2019/PN.Tng. In this case, the defendant, TK, was investigated for the 2009 tax year. Although the legal proceedings continued until 2019 (which mathematically approached the 10-year time limit), the Panel of Judges ruled that the statute of limitations for prosecution was suspended as of the issuance of the Investigation Order on October 1, 2019. The judges held that such investigative actions constitute a form of "prosecution" in the broad sense that interrupts the statute of limitations as provided for in Article 80 of the Colonial Penal Code or Article 138 of the National Penal Code. This case constitutes an important precedent demonstrating that, despite the differing legal frameworks between Law No. 7 of 2021 on the Harmonization of Tax Regulations and the

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47 *Focus Group Discussion* (FGD) tentang Tindak Pidana pada Bidang Perpajakan di Direktorat Penegakan Hukum DJP Kantor Pusat tanggal 22 Agustus 2022.

48 *Focus Group Discussion* (FGD) tentang Tindak Pidana pada Bidang Perpajakan di Direktorat Penegakan Hukum DJP Kantor Pusat tanggal 22 Agustus 2022.

Penal Code, the statute of limitations suspension mechanism under the Penal Code remains applicable *mutatis mutandis* to fill the legal void in tax legislation in the interest of upholding justice and legal certainty.

CONCLUSION

The application of the principle of *lex specialis derogat legi generali* is crucial in addressing the regulatory gap regarding the mechanism for suspending the statute of limitations under Law No. 7 of 2021 on the Harmonization of Tax Regulations. Although Article 40 of Law No. 7 of 2021 on the Harmonization of Tax Regulations sets a ten-year statute of limitations for prosecution, the absence of technical regulations *stuiting van de verjaring* necessitates the application of Article 80 (1) and (2) of the Colonial Penal Code or Article 138 of the National Penal Code through the provision of Article 103 of the Colonial Penal Code (before the enactment of the new Penal Code) or Article 187 of the National Penal Code (effective as of January 2, 2026). This legal integration, supported by the opinions of experts such as Surya Jaya and Eddy O.S. Hiariej, establishes the fact that investigative actions legally suspend and renew the statute of limitations. This harmonization between *lex specialis* and *lex generalis* provides urgent legal certainty, ensuring the state's right to recover revenue losses is not hindered by administrative loopholes, while simultaneously maintaining the balance in protection of taxpayers' human rights within the framework of a fair and accountable judicial system.

The fundamental difference in the statute of limitations regime between Law No. 7 of 2021 on the Harmonization of Tax Regulation, which establishes ten years based on the tax cycle, and both the Colonial and National Penal Code, which have twelve years based on the time of the act, leaves a crucial legal gap regarding the mechanism *of stuiting van de verjaring*. The absence of a statute of limitations suspension provision in *the lex specialis* (Law No. 7 of 2021 on the Harmonization of Tax Regulations) necessitates legal harmonization by applying the provisions of *the lex generalis* (Articles 80 (1) and (2) of the Colonial Penal Code and Articles 138 (1), (2), and (3) of the National Penal Code) to fill the legal vacuum (*rechtsvacuum*). This integration, legitimized by expert opinions and jurisprudence, confirms that investigative actions, *mutatis mutandis*, suspend the statute of limitations. This step is vital to ensure fair legal certainty, balancing the protection of taxpayers' rights with the state's authority to recover revenue losses that must not lapse solely due to technical administrative limitations.

SUGGESTION

The following recommendations are offered to the Government and the House of Representatives as lawmakers:

First; this study recommends undertaking a fundamental revision of Law

No. 7 of 2021 on the Harmonization of Tax Regulations through normative harmonization by incorporating a *"stuiting van de verjaring"* clause (suspension of the statute of limitations for prosecution) into *the aforementioned law*, given the status of Law No. 7 of 2021 on the Harmonization of Tax Regulations as *a Lex Specialis*. This is important because, in essence, tax criminal law is administrative law accompanied by criminal sanctions or *ius singulare*. Therefore, changes to the legal substance must align with the character of external special criminal law, namely, treating criminal sanctions only as a last resort (*ultimum remedium*) and prioritizing administrative sanctions as an alternative.

Second; for law enforcement purposes until amendments are made to Law No. 7 of 2021 on the Harmonization of Tax Regulations, law enforcement officials and the Directorate General of Taxes may utilize general criminal provisions in the Colonial Penal Code or the National Penal Code (effective after January 2, 2026) to address the absence of specific rules within Law No. 7 of 2021 on the Harmonization of Tax Regulations, particularly regarding the mechanisms for the suspension and renewal of the statute of limitations. Therefore, to recover state revenue losses, tax criminal law enforcement may rely on Article 80 (1) and (2) of the Colonial Penal Code (prior to the new Penal Code taking effect) or Article 138 (1), (2), and (3) of the National Penal Code (after it enters into force on January 2, 2026) as a valid legal basis for applying the suspension of the statute of limitations for prosecution.

AUTHOR CONTRIBUTIONS

Nazhif Ali Murtadho: Conceptualization; Methodology, Formal Analysis, Investigation, Resources, Writing – Original Draft. **Sri Warjiyati:** Validation, Data Curation. Writing – Review Editing, Supervision, Funding Acquisition.

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