

Conflict of interests in declaring state/regional loss of tax income in Indonesia

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ABSTRACT

Empirical and juridical gaps exist in fulfilling the element of loss in state/regional (of income) as referred to in the law in Indonesia. This study aims to address two existing issues. First, to point out the illegal practices by DJP in declaring losses to state/regional (of income) in Indonesia's taxation field. Second, to suggest or offer a legal concept regarding the competent agency's constitutional authority in declaring losses to the state/regional (of income) in Indonesia's taxation field. Two conclusions are drawn based on a normative legal study using the theory of checks and balances. First, the calculation of losses on state/regional (of income) in the field of taxation does not comply with the mandate of the constitution, namely independent, accountable, and transparent because there are no applicable tax laws and regulations to regulate procedures and experts who calculate losses on state/regional (of income) areas in the field of taxation in Indonesia. Second, because losses to the state/regional (income) in the field of taxation are part of state finances, and to align with the principle of checks and balances, the constitutional authority of the competent agency in declaring it is The Audit Board of the Republic of Indonesia (BPK). Therefore, referring to BPK's authority to declare losses in state/regional (income) in Indonesian taxation is recommended.

KEYWORDS:

Constitutional authority; conflict of interests; state/regional loss; tax income

HOW TO CITE :

Wara, I. N., Simanjuntak, D., & Sinaga, R. Y. (2023). Conflict of interests in declaring state/regional loss of tax income in Indonesia. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 9(2), 349-366. <https://doi.org/10.28986/jtaken.v9i2.1340>

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ARTICLE HISTORY:

Received : 8 February 2023

Accepted : 24 May 2023

Revised : 17 April 2023

Published : 28 December 2023

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INTRODUCTION

Losses to state/regional (of income) on taxation are an important component in examining preliminary evidence and investigating criminal acts in the taxation field in Indonesia, including both state and regional taxes (Sinaga, 2018). An agency with the authority to declare whether there is a loss in state/regional (of income) on taxation is necessary because several empirical, legal, and philosophical gaps exist, which can result in many problems. On the practical side, issues with losses to the state (of income) on taxation have arisen in court decisions, particularly in the case of criminal tax investigations. Several decisions in criminal cases relating to losses to state income are as follows.

- a) Palembang District Court Decision Number 394/Pid.sus/2015/PN Plg dated 15 December 2015 and reinforced by the rejection of the cassation request submitted by the Prosecutor/Public Prosecutor at the Palembang District Prosecutor's Office in accordance with the Supreme Court Cassation Decision Number 1109 K/PID.SUS/2016, dated 14 December 2016, has acquitted the defendant from the indictment and the claim for loss of state income of IDR 99.39 billion. According to one of the considerations, the Expert in Calculating Losses on State Income, who works for the Directorate General of Taxes (Direktorat Jenderal Pajak, DJP), cannot explain how and how much the state loses as a result of the Defendant's actions.
- b) The decision of the Corruption Crime Court at the Central Jakarta District Court Number 54/PID.SUS/TPK/2013/PN.JKT.PST, which decided that 2 (two) tax investigators were legally and convincingly proven guilty of committing a criminal act of corruption jointly and continuously to have received bribes (in the amount of IDR 3.25 billion related to the findings of PT DI's initial evidence examination received at the end of March 2013, USD 120 thousand associated with PT NRC's initial evidence examination, USD 50 thousand for the settlement of the PT GDJ case, and SGD 600 thousand from PT TMSM in connection with the investigation of a tax crime case at PT TMSM).
- c) PT Pekanbaru appeal decision Number 19/PID.SUS/2015/PT.PBR, which has amended the Pekanbaru District Court decision Number 229/Pid.Sus/2014/PN.Pbr dated 20 November 2015 from the initial loss in state income of IDR 1.1 billion to IDR 5.59 billion (Sinaga & Hermawan, 2020).

Several facts in these court decisions emphasize the need for the law to provide certainty and independence in calculating losses on state income. The calculation of losses on state income that experts must carry out must be free from any form of conflict of interest which hinders transparency, accountability, responsibility, independence, and justice for all stakeholders related to the handling of criminal cases in the field of taxation that cause losses to state income (Pramana & Hermawan, 2022b). While DJP conducts investigations and calculates losses on state incomes, there are no checks and balances between DJP and institutions with supremacy over state financial supervision. This violation of the principle of conflict of interest

will provoke opportunities for bribery between taxpayers and unscrupulous tax officials in handling criminal acts in the field of taxation. Apart from several court decisions regarding the amount of state losses and bribery cases of tax investigators, there are other empirical gaps related to the number of case files that have been sentenced and the amount of losses on state income. Table 1 presents the number of sentenced case files and the amount of on-state income losses calculated by DJP's internal experts. The data were obtained from preliminary evidence examinations and criminal investigations in the field of taxation in 2016-2020.

Several legal problems also exist in the case of agencies authorized to conduct inspections and or audits of state finances, including in the field of taxation in Indonesia. Although Supreme Court Circular Letter Number 4 of 2016 was issued concerning the Enforcement of the Formulation of the Results of the 2016 Supreme Court Plenary Chamber Meeting as a Guideline for the Implementation of Duties for the Court, as well as the mandate of the 1945 Constitution of the Republic of Indonesia (Undang-Undang Dasar 1945, UUD 1945). Article 23E paragraph (1) UUD 1945 stated that to examine the management and responsibility for state finances, a free and independent Audit Board was held, which was then formulated further in Law Number 15 of 2006 concerning the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan, BPK). Article 10, paragraph (1) of BPK Law states that BPK assesses and/or determines the amount of state losses resulting from unlawful acts, whether intentional or negligent, committed by treasurers, state/local-owned enterprises managers, and other institutions or bodies that manage state finances. In practice, the calculation of losses on state income is still done by the DJP's Expert in calculating losses on state income. At the same time, Civil Servant Investigators (Penyidik Pegawai Negeri Sipil, PPNS) within the DJP have the authority to conduct preliminary evidence examinations and criminal investigations in the field of taxation, as stipulated in Article 43A and Article 44 of Law Number 6 of 1983 concerning General Provisions and Tax Procedures, which has been amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan, UU KUP/KUP Law).

Research conducted by Paeh (2017) concluded that the BPK and the Finance and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan, BPKP) assessed/determined whether financial losses occurred in acts of corruption based on Law concerning BPK and Presidential Decrees concerning Position, Duties, Functions, Authorities, Organiza-

Table 1. Case Files with Sentence and Losses to the State, Income Year 2016–2020

Year	Sentenced case files	Losses amount on State Income (billion Rupiah)
2020	91	670.71
2019	88	1,105.47
2018	57	1,727.0
2017	24	1,341.5
2016	39	780

Source: Annual Report of 2016–2020, Directorate General of Taxes (2016, 2017, 2018, 2019, 2020)

tional Structure, and Work Procedures of Non-Departmental Government Institutions. BPKP calculates state losses case-by-case (Paeh, 2017). Sumarto and Rahadian's study concluded that BPK's Investigative auditor significantly carried out its responsibility in detecting irregularities/fraud in calculating state losses by applying the policeman theory. The theory emphasizes the auditor's responsibility to see and find fraud, performing audit steps under the fraud theory approach and referring to the criteria according to the applicable laws and regulations. The auditors also provide expert testimony in court, following the Daubert Test, which states that the technique or method presented by the expert in court must have been tested scientifically by other experts so that the error rate in applying the method can be estimated adequately (Sumarto & Rahadian, 2020). However, the study conducted by Paeh, Sumarto, and Rahadian only examined the extent of the BPK's authority in calculating state financial losses in criminal acts of corruption.

Based on the empirical and juridical discrepancies that still occur, it can be drawn that there is a philosophical discrepancy related to the agency authorized to declare losses to the state/region (of income). This discrepancy is based on fairness and legal certainty for individuals or entities against which preliminary evidence examinations or criminal investigations in the field of taxation are carried out and against institutions carrying out relevant law enforcement. One of them is reflected in the suspect's/defendant's right to propose Witnesses and/or Experts who can relieve him, as guaranteed in Law Number 6 of 1981 concerning the Criminal Procedure Code (Kitab Undang-Undang Hukum Acara Pidana, KUHAP), and the lack of a lex specialist who provides legal certainty regarding differences in viewpoints understanding of regulations governing state income losses (Sinaga, 2018).

The empirical, legal, and philosophical discrepancies in declaring or declaring losses to the state (of income) in the field of taxation must be addressed immediately by developing a legal concept of the competent agency's constitutional authority. The legal concept is intended to cognitively, morally, and pragmatically legitimize (Sinaga, 2022a) an entity to act responsibly on society's expectations or demands (Pramana & Hermawan, 2022a) and avoid the negative consequences of the emergence of legal conflicts and inconsistencies in calculating losses on state incomes (Alam & Sinaga, 2022). As a result, this study aims to address two existing issues. First, to point out the illegal practices by DJP in declaring losses to state/regional (of income) in Indonesia's taxation field. Second, to suggest or offer a legal concept regarding the competent agency's constitutional authority in declaring losses to the state/regional (of income) in Indonesia's taxation field.

Both of the problem statements are novelty compared to the normative juridical study conducted by Sinaga (2018) and Arimuladi (2022) in terms of experts related to losses on state income in the field of taxation, as well as studies conducted by Paeh (2017) also Sumarto and Rahadian (2020) in terms of BPK's authority in recommending whether there are losses of state finances. Sinaga (2018) concluded that in calculating the element of loss (on income) to the state in criminal taxation regulations, experts on tax regulations and experts in calculating

losses on state incomes were appointed by the Minister of Finance. They are formed in a Task Force of Expertise with opinions reinforced as a report made by expert competency standards. The reports describe offenses, evidence, transactions in recording/bookkeeping, and/or facts that are mutually compatible, easily traceable, and appropriate to be included in reports and/or work papers of the Task Force of Expertise (Sinaga, 2018).

Meanwhile, Arimuladi (2022) concludes that for an expert who gives information on a tax crime to be competent, independent, and objective in providing information and opinions, it is necessary to regulate experts such as those who calculate state income losses, experts in regulations, taxation experts, criminal experts, state finance experts, forensics, and information technology experts. All of these require cross-agency ad hoc teams consisting of tax examiners, BPK auditors, BPKP auditors, and Public Accounting Firm auditors (Arimuladi, 2022). However, the studies have not reviewed the applicable laws and regulations on the constitutional authority of agencies authorized to calculate losses on state incomes in the event of criminal taxation acts (central and regional taxes). This study suggests an ideal legal concept for any authorized agency in Indonesia with constitutional authority to declare losses to the state/regional (income) in the field of taxation.

RESEARCH METHOD

This study employs a normative juridical method with a qualitative approach by mapping the applicable laws and regulations, including rules, government regulations, ministerial regulations, and so on, also conducting content analysis. Secondary data sources in the form of literature study the form of data collection obtained from books, scientific works, and expert opinions that are competent and relevant to the problem to be studied (Thahir, 2022). Primary legal materials have binding power; secondary legal materials are closely related and can assist and analyze primary legal materials, while tertiary legal materials provide information about primary and secondary legal materials (Arimuladi & Arif, 2022). In this study, the statutory approach involves several applicable laws and regulations, a conceptual approach if there are no legal rules to answer the existing problem formulation so that the concept must be constructed as a reference, and an analytical approach in the form of conceptual knowledge of the meanings contained in the terms used in laws and regulations must be taken (Wirawan et al., 2022).

RESULT AND DISCUSSION

Prevailing Law of Preliminary Evidence Audit and Investigation in Taxation Field in Indonesia

The examination of preliminary evidence and investigation of criminal acts in the field of taxation are regulated in the KUP Law and Law Number 1 of 2022 concerning Financial Rela-

tions between the Central Government and Regional Governments (Undang-Undang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah, UU HKPD/HKPD Law). Article 43 A paragraph (1) of the KUP Law stipulates that preliminary evidence examination is based on information, data, reports, and complaints. The definition of preliminary evidence, according to Article 1 point 26 of the KUP Law, is circumstances, actions, and/or evidence in the form of statements, writings, or objects that may provide indications that there is a strong allegation that a criminal act is being committed or has been committed by anyone that could cause losses to state income. Conducting criminal investigations in taxation, as specified in Article 1 number 31 of the KUP Law, is a series of actions carried out by investigators to search for and collect evidence that makes clear the criminal acts in the field of taxation that occurred and found the suspect.

Articles 181 and 183 of the HKPD Law regulate criminal provisions in regional taxes and levies. The formulation of Article 181 paragraph (1) of the HKPD Law strictly stipulates that taxpayer who fail to fulfill their tax obligations, as referred to in Article 5 paragraph (5) of the HKPD Law, causing losses to regional finances, face imprisonment for a maximum of one year or a maximum fine of two times the amount of tax payable that is not paid or underpaid (Barus, 2022a). Meanwhile, the formulation of Article 181 paragraph (2) of the HKPD Law states that taxpayers who intentionally fail to fulfill their tax obligations, as referred to in Article 5 paragraph (5) of the HKPD Law, causing harm to regional finances, face imprisonment for up to two years or a fine of four times the amount of unpaid or underpaid tax.

The definitions of preliminary evidence examination and investigation of criminal acts in the field of taxation, both central tax and regional tax, imply that the actions against which preliminary evidence examination and investigation of criminal acts in the field of taxation are illegal. That is, the handling is not subject to tax administration sanctions, as opposed to a tax audit, which is a series of activities to collect and process documents, evidence, books, and records of taxpayers reported to the Tax Office (Hermawan, 2022) in the context of testing tax compliance or other purposes. These law enforcement actions are carried out by law enforcers in different fields of taxation, where tax examiners carry out tax audits. In contrast, preliminary evidence examinations and criminal investigations in the field of taxation are carried out by PPNS within the DJP.

Overview and Critical Opinion on Losses to State/Regional Income

According to Law Number 28 of 2007, taxes are compulsory contributions to the state owed by individuals or entity that is coercive based on the law, without receiving direct compensation, and is used for state needs for the greatest prosperity of the people. Article 1 point 2 of the KUP Law and Article 1 point 24 of the HKPD Law define taxpayers as individuals or entities, including taxpayers, tax withholders, and tax collectors, who have tax rights and obligations by the provisions of the tax laws and regulations. The constitutional rights of taxpayers are seen as having an interest in Article 51 of Law Number 24 of 2003 concerning the Consti-

tutional Court as last amended by Law Number 7 of 2020 (Barus, 2022b).

As one of the state/regional incomes, tax cannot be separated from the meaning that must be seen, where it must be remembered that audits of the management and responsibility of state finances are only carried out by BPK as regulated in Article 2 paragraph (2) of Law Number 15 of 2004 concerning The State Financial Management and Accountability Audit. However, the absence of a definition and regulation of loss to (of income) of the state/region in its lex specialist is one of the critical points between central/regional taxes and Article 51 Law Number 7 of 2020 concerning the Constitutional Court in terms of examination of preliminary evidence and criminal investigations in the field of taxation.

The element of income loss is formulated in the KUP Law, Law Number 12 of 1985 concerning Land and Building Tax as amended by Law Number 12 of 1994 (Undang-Undang Pajak Bumi dan Bangunan, UU PBB), and Law Number 10 of 2020 concerning Stamp Duty (Undang-Undang Bea Materai, UU BM/BM Law), and the HKPD Law. In terms of criminal acts in the field of taxation that can cause losses to state income and/or losses to the state, formulated in the Articles 38, 39, 39A, and 43 paragraph (1) of the KUP Law and/or Articles 24 and 25 of the PBB Law, and/or Articles 24, 25, and 26 of the BM Law (Rajagukguk & Kuntonegoro, 2022). Then, there are Articles 181 and 183 of the HKPD Law. This requires PPNS in the Tax Environment and Regional PPNS to interpret it in other related laws; in this case, BPK Law, Law Number 1 of 2004 concerning the State Treasury, Law Number 31 of 1999 concerning the Eradication of Corruption (Undang-Undang Pemberantasan Tindak Pidana Korupsi, UU PTPK), and the Constitutional Court Decision Number 003/PUU-IV/2006 dated 24 July 2006.

Article 1 point 15 of BPK Law and Article 1 point 22 Law Number 1 of 2004 concerning State Treasury define state/regional losses as a lack of money, securities, and goods, a real and certain amount due to an unlawful act either intentionally or negligently. The phrase "state financial losses" is defined in the elucidation of Article 32 paragraph (1) of the PTPK Law as state losses whose amount can be calculated based on the authorized agency's or public accountant's findings. The Constitutional Court Decision Number 003/PUU-IV/2006 states that the relationship between the words "can" and "harm the state's finances" is illustrated in two extreme relationships, namely those that harm the state or are likely to cause harm, in which particular, and concrete circumstances surrounding the events that occurred must be considered by experts in state finance, state economy, as well as experts in analyzing the relationships.

Furthermore, for state revenues, the Minister of Finance can ask the Attorney General to stop investigations into criminal acts in the field of taxation. The investigation of criminal acts in the field of taxation is terminated after the taxpayer or suspect has paid off the loss of state income referred to in Articles 38, 39, and 39A of the KUP Law, as well as administrative sanctions in the form of fines intended in Article 44B of the KUP Law (Bolifaar, 2022). Suppose a criminal case in the field of taxation has been transferred to the court; the defendant may be

considered not to be prosecuted if he can pay off the loss in state income plus administrative sanctions as stipulated in Article 44B of the KUP Law (Santoso & Sinaga, 2022). The procedure for requesting the termination of criminal investigations in the field of taxation for the benefit of state income is governed by Regulation of the Minister of Finance (Peraturan Menteri Keuangan, PMK) Number 55/PMK.03/2016 concerning Procedures for Requests for Termination of Investigation of Criminal Acts in the Field of Taxation for the Benefit of State Income, as last amended by PMK Number 18/PMK.03/2021 concerning Implementation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax, and Sales Tax on Luxury Goods, as well as General Provisions and Tax Procedures. Then, according to Article 5 Number 55/PMK.03/2016, the amount of taxes that are not paid, underpaid, or should not be returned and administrative sanctions are calculated based on the minutes of expert examination during the investigation.

However, follow-up and procedures regarding experts and institutions authorized to estimate losses on state/regional income have yet to be regulated in a lex-specialist manner. Even though, as stipulated in Article 44 paragraph (1) of the KUP Law, PPNS must carry out criminal investigations in the field of taxation within the DJP environment, while certain appointed employees of the DJP who have certification and have undergone expert training, calculating losses on state income. As a result of the fact that the tax investigation and the expert in calculating losses on state income are from the same institution, the expert's independence in calculating losses on state income has the potential to violate the following matters.

- a) Ignoring constitutional mandates and several applicable financial laws and remembering that the institution's authority to declare losses on state/regional income rests with The Audit Board of Republic of Indonesia.
- b) Ignoring experts' independence and competence. Independence is important for specific jobs, particularly judges and academics, whose legitimacy depends on job members' thoughts to carry out their work impartially, without exception to experts (Gendron, 2006). Independence and objectivity are the most essential things in auditing and expert practice because the auditor's or expert's opinion is considered credible as long as it is impartial to their employer (Gendron, 2006). It is also credible if it does not have a conflict of interest that could become a risk for the expert or the auditor, such as relationships as colleagues, relationships in terms of a hierarchy of positions and ranks, and financial/income relationships in the same agency (Richard, 2006). Thus, knowing how to be "independent" is the key to becoming a competent expert (Richard, 2006), ignoring the accountability that public institutions must own. The accountability weakening in an institution means decreased responsibility in acting related to assets, entities, procedures, or processes within the institution (Pramugar & Sinaga, 2022). So that institutions are encouraged to ensure their survival in a way that may not follow the public agenda (Wellman, 2006). The accountability system must be understood by institutions authorized to declare losses on state income, primarily as an institutional reporting sys-

tem oriented toward public policy and reaching the general public (Wellman, 2006).

- c) Ignoring the nature of an Expert, namely, being objective-idealist, considering competence, and refusing to provide information if the questions are i) asked outside of expertise or competence; ii) ensnaring and/or with selected answers; iii) asked outside the prominent cases handled; and iv) leading to the provision of information on facts or events of criminal acts experienced, seen, and heard by themselves, and/or from other people. This is referred to in Article 11, Article 16, and Article 17 of the BPK Regulation Number 3 of 2010 concerning Procedures for Providing Expert Testimony (sufficient to consider even though the regulation has been revoked). An objectivist-idealist expert is defined by their efforts to seek the truth objectively and on fundamental principles of knowledge that apply absolutely and generally (Hermawan & Barus, 2022). An objectivist-idealist expert will guide their every statement based on decisions and actions based on objective norms, not subjective or arbitrary, so that with every step based on objective norms, the enforcement of justice through their testimony can no longer be haggled (Sinaga, 2022b).

Theoretical Framework for Competent Agencies in Stating State Losses (of Income) in Indonesia

The amount of taxes that are not paid, underpaid, or should not be returned, as well as administrative sanctions in the investigation of criminal acts in the field of taxation, must be calculated based on the minutes of expert examination. The expert who has been appointed must be competent, independent, and objective in providing information and opinions and, at the same time, be able to put it in the form of a report which must describe the details of the transaction and can be understood by interested parties (Sinaga, 2018). It is necessary to understand within the context of the checks and balances principle, as evidenced by the involvement of more than one branch of power in dealing with a single problem (Fuady, 2009). This principle must be implemented in a legal state that adheres to the division of powers, including Indonesia, keeping in mind that one of the goals of the amendment to the 1945 Constitution of the Republic of Indonesia is to create power that is not based solely on one state institution (Wardhani, 2019).

Several arguments exist about the urgency of checks and balances between state institutions. Wardhani (2019) emphasizes the importance of checks and balances between state institutions so that the accumulation of power or superiority of authority is minimized and state institutions can supervise each other's performance. Checks and balances, according to Holcombe (2018), mean that one branch of government cannot act unilaterally without the approval of the other and that different branches of government must be designed in such a way that, even if they have competing interests, they must reach an agreement to take collective action. According to Padovano, Sgarra, and Fiorino (2003), the system of checks and balances is a conflict of interests between the two policy-making bodies that should exist to generate in

each of them the incentive to check the other from abusing power. Checks and balances are not just a separation of powers but also a provision of special authority between institutions (McCormack, 2018).

Meanwhile, Gelev (2011) criticizes the judiciary, which often avoids its role as a check and balance of executive power. Hence, the court must adopt preventive measures to manage the consequences of legal norms that are violated into preventive justice (Gelev, 2011). Furthermore, Benvenisti and Downs (2009) describe a map of checks and balances in the global era of interdependence and rapid growth as an endless struggle to govern and control domestic government to maintain clarity and effectiveness by prioritizing coordination and coalitions across intergovernmental boundaries.

The existence of several understandings of checks and balances confirms that the division of power must be in the form of authority. The authority of a designated agency must be seen as a variant of power that is close to politics and law so that authority cannot be separated from the ability to get other people to do something on a legal basis or a mandate obtained from a power of attorney (Alam & Ode, 2022). A tax investigator, for example, can investigate criminal acts in the field of taxation because they have the authority granted by the applicable tax law, in this case, Article 44 paragraph (2) of the KUP Law, which regulates the authority of tax investigators.

Appropriately calculating losses on state/regional income, including from the tax sector, requires a different distribution of authority from the authority to carry out tax investigations to not give rise to powers that tend to be too strong in one institution. There is mutual control between authority holders and the implementation or enforcement of the law based on constitutional principles, and the objectives of managing and supervising state finances do not deviate (Kamela, et al., 2022; Fuady, 2009). Suppose a state institution is the holder of authority because the law has given the authorized agency a positive form (Barus, 2022a), and the institution abuses its authority by not carrying out its authority in accordance with the existing regulatory mandate. In that case, the institution will be burdened with responsibility or legal consequences (Alam & Ode, 2022).

Agency to Declare Losses to the State (of Income) in the Tax Sector in Indonesia

There are several problems in calculating losses to state/regional (of income) in taxation, especially in terms of fulfilling the formal and material requirements (Irawan, 2022), considering that losses to state/regional (of income) in the field of taxation contain illegal acts. These actions violate the law and morals, decency, and prudence (Sinaga et al., 2019). It is necessary to be aware of pressure factors, rationalization, and relationships that contain conflicts of interest (Simanjuntak et al., 2020). These issues must be addressed to reduce disputes in calculating elements of loss (of income) to the state/region, to ensure competency standards for calculating losses on state/regional income, and to ensure the legality of experts in calculating state/regional losses (of income).

In dealing with these existing problems, an agency is independent, transparent, accountable, and free from conflict of interest. The mentioned agency also needed to avoid and prevent opportunities for collusion, corruption, and nepotism between taxpayers and tax officers in producing a loss calculation on (of income) country/region (Sarwini, 2014). It is necessary to analyze the agency in question from the perspective of the agency with the constitutional authority and the agency with inspection and audit authority.

The constitutional authority regulates institutional relationships that mutually control, balance, and minimize the occurrence of disputes between state institutions (Kosariza & Yarni, 2020). In this case, the Constitutional Court examines and rules constitutional authority disputes between state institutions (Kosariza & Yarni, 2020). According to Article 2 paragraph (1) of the Constitutional Court Regulation Number 08/PMK/2006 concerning Procedure Guidelines in Disputes of Constitutional Authority of State Institutions, state institutions that can become applicants or respondents in cases of disputes over the constitutional authority of state institutions are the People's Representative Council (DPR), Regional Representatives (DPD), People's Consultative Assembly (MPR), President, BPK, Regional Government (Pemerintah Daerah, Pemda), or other state institutions whose powers are granted by the 1945 Constitution. The disputed forces are those granted or determined by the 1945 Constitution of the Republic of Indonesia, except for the Supreme Court, which cannot be a party, either as the applicant or the respondent, in a dispute over the technical authority of the judiciary (judicial), as referred to in Article 2 paragraph (3) of the Constitutional Court Regulation Number 08/PMK/2006. Then, based on the considerations of Constitutional Court Decision Number 62/PUU-XI/2013 and Constitutional Court Decision Number 59/PUU-XVI/2018, it is emphasized that The Audit Board of Republic of Indonesia has the authority to examine all legal subjects as long as there is management of state finances, either directly, or indirectly, especially if there are allegations of misuse of state finances (Wicaksono, 2022).

In terms of its relation to losses to state/regional income, Supreme Court Circular Letter Number 4 of 2016 confirms that BPK is the only agency with constitutional authority to declare whether there is a loss to state finances, while other agencies, such as BPKP/Inspectorate/Regional Apparatus Work Units are authorized to carry out inspections and audits of state financial management but are not authorized to declare or declare state financial losses. The Supreme Court Circular Letter has implemented the concept of constitutional interpretation by applying general principles consistent with the interpretation of the law and the role of the Constitution in the legal system (Stawecki, 2012). It embodies the idea that the Constitution is the highest law that must be obeyed by the people and the instruments and equipment (Budiardjo, 2008).

Concerning losses to state/regional income, the Supreme Court Circular Letter Number 4 of 2016 and Article 2 paragraph (1) of the Constitutional Court Regulation Number 08/PMK/2006 confirm that BPK has the constitutional authority to declare whether there has been a loss to state finances. Furthermore, Article 13 of Law Number 15 of 2004 emphasizes

that BPK can conduct investigative examinations to uncover indications of state/regional losses and/or criminal elements. The audit carried out by BPK must be based on a process of problem identification, analysis, and evaluation, which is carried out independently, objectively, and professionally based on auditing standards to assess the truth, accuracy, credibility, and reliability of information regarding the management and responsibility of state finances.

BPK has constitutional authority to conduct audits with a special-purpose (PDTT), financial, and performance audits. PDTT is a special-purpose audit that includes other aspects of finance and investigative audits outside financial and performance audits. The purpose of PDTT in the form of a financial compliance audit is to determine whether the main things being examined are in accordance (compliant) with the provisions of laws and regulations (BPK RI, 2017). In contrast, PDTT in investigative audit is typically conducted to uncover indications of state/regional losses and/or criminal elements. Article 3 of the BPK Regulation Number 1 of 2020 concerning Investigative Audit, Calculation of State/Regional Losses, and Provision of Expert Information regulates that BPK conducts investigative audits freely and independently to uncover indications of state/regional losses and/or criminal elements within the scope of state financial management and responsibility. Then, in providing expert testimony in the judicial process regarding state/regional losses, BPK will do so based on the Audit Reports for calculating State/Regional Losses or based on other methodologies and knowledge related to investigative examination and calculation of state/regional losses at the investigative and/or trial stages as referred to in the BPK Regulation Number 1 of 2020.

Furthermore, Article 1 numbers 8 of the BPK Regulation Number 1 of 2020 confirms that investigative audits are carried out in response to requests from authorized institutions, namely the Corruption Eradication Commission, Attorney General's Office, National Police, and other agencies authorized to conduct investigations and/or investigations related to criminal acts. Audit Results are the result of a process of assessing the truth, suitability, accuracy, credibility, and reliability of data/information regarding the management and responsibility of state finances, which is carried out independently, objectively, and professionally based on audit standards outlined in the Audit Results report as BPK decision. Indeed, there are obstacles to BPK as an expert in calculating losses on state/regional income, as Article 34 paragraph (1) of the KUP Law states that every official is prohibited from informing other parties of everything that is known or notified to him by a taxpayer in the context of his position or work to carry out the provisions of the tax laws and regulations.

These constraints also apply to experts calculating losses on state/regional income derived from tax examiners, per Article 34 of the KUP Law. However, officials and experts acting as witnesses or expert witnesses in court proceedings, or officials and/or experts designated by the Minister of Finance to provide information to officials of state institutions or government agencies authorized to carry out examinations in the field of state finances, are exempt from tax secrecy under Article 34 paragraph (2a) of the KUP Law. BPK has constitutional authority as an expert in calculating state/regional income losses. In contrast, in the case of tax secrecy,

BPK should obtain an appointment as such an expert from the Minister of Finance, keeping in mind that each request for an expert from BPK must be based on a request from the competent authority to conduct inquiry and/or investigation related to criminal acts, including illegal acts in the field of taxation.

Several explanations confirm that one must prioritize fulfilling formal and material requirements in calculating losses on state/regional income. The formal requirements that must be met are including (i) there must be different authorities in calculating tax shortfalls subject to administrative and criminal sanctions; (ii) loss to the state/regional (of income) is part of the criminal law, so the principle of legality applies, including in the procedural law; (iii) regulations govern expert procedures and calculating losses in (income) countries/regions; (iv) experts and institutions for calculating losses in (of income) of the state/region must be independent, objective, professional, and free from conflict of interest, and (v) experts and institutions that calculate losses in (of income) of the state/region should differ from the agencies that enforce the law. The material requirements that must be met by those authorized to declare losses to the state (of income) are calculating losses on state/regional (of income) must be based on investigative audit standards to assess the information's truth, accuracy, credibility, and reliability; based on problem identification, analysis, and evaluation; stated in a report; based on evaluating unlawful acts in state finances carried out independently, objectively, and professionally.

Given that the KUP Law cannot be applied mechanically and to reduce the discretion of the DJP's PPNS in the form of decision-making based on the opinion of state administration officials (Atmosudirdjo, 1986), this study employs extensive (broad) interpretation based on Article 23E paragraph (1), The BPK Law, the State Finance Law, Criminal Procedure Code, Treasury Law, and Elucidation of Article 32 paragraph (1) of the PTPK Law. This study affirms the constitutional authority of the agency authorized to declare losses to (of income) the state is BPK. Extensive interpretation is sufficient, considering that Moeljatno (2008) has emphasized that this interpretation adheres to existing rules. Thus, experts in calculating losses on the state (of income) in the field of taxation from DJP employees do not have a legal basis in a *lex specialist* order and exist only because of the justification of Article 34 paragraph (1) of the KUP Law. They are not based on Article 23E paragraph (1), BPK Law, the State Finance Law, the Criminal Procedure Code, or Treasury Law, bearing in mind that the state's (of income) accounting expert will testify in court where the Supreme Court Circular Letter Number 4 of 2016 has regulated that BPK is the agency authorized to declare losses to state finances, while other agencies, such as BPKP, Inspectorate, including DJP are only agencies that carry out inspections or audits.

Specifically in terms of determining the expert for calculating losses on state/regional income, the tax criminal law meets the criteria as a systematic *lex specialist* because the address is particular, namely the taxpayer and tax officer; it can be interpreted that the investigation of criminal acts in the field of taxation is the authority of PPNS in the environment DJP

(Hiariej, 2021). According to Hiariej, the existence of the principle of *lex specialist derogate legi generali* is a legal principle that determines the application stage, precisely the stage of application of criminal legislation that has been violated against concrete events (*ius operatum*) through the law enforcement process (Agustina, 2015). As a result, it is only sometimes the case that the expert in calculating losses on state/regional income is carried out by tax examiners, given that tax investigators and tax examiners work for the same institution, namely the DJP.

CONCLUSION

This study produces two conclusions. First, the calculation of losses on state/regional (of income) in the field of taxation does not comply with the constitution's mandate, namely independent, accountable, and transparent. It is because there are no applicable tax laws and regulations to regulate procedures and experts who calculate losses on state/regional (of income) areas in the field of taxation in Indonesia, except for justification from Article 34 paragraph (1) of the KUP Law, which regulates tax secrecy. The appointment of experts to calculate losses on state income in handling tax crimes violates the principle of conflict of interest, referring to the independence, non-accountability, and non-transparency of the appointment of the experts, which will provoke opportunities for bribery. Their statement is one of the pieces of evidence in court that cannot be objected to or appealed by the tax administration. Therefore, a mechanism for appointing an expert that fulfills the principle of checks and balances is necessary. Second, according to the mandate of the 1945 Constitution of the Republic of Indonesia, the State Finance Law, BPK Law, the Treasury Law, the PTPK Law, and the Supreme Court Circular Number 4 of 2016 confirms that the authorized institution declares state/regional financial losses in the event of an unlawful act (whether intentionally or unintentionally) is BPK. Losses to the state/region (of income) in the field of taxation are also part of state finance, resulting in BPK being the competent agency in declaring it.

It is necessary to prevent conflicts of interest that can result in unprofessionalism in declaring losses to the state/regional (income) in the field of taxation in Indonesia by establishing a Supreme Court Regulation that orders judges to decide, as well as a General Prosecutor's Regulation that orders attorneys to prosecute, confirming the authority of the BPK in declaring losses to the state/regional (income) in the field of taxation. This is also consistent with Supreme Court Circular Letter Number 4 of 2016, which confirms that the BPK is authorized to declare state/regional financial losses in the event of an unlawful act (intentional or unintentional). In that case, it is hoped that there will be rules regarding procedures and experts for calculating losses on state/regional (of income) that are expected to meet the formal and material requirements to fill the legal vacuum if the competent authority declares losses on state/regional income areas contained in the KUP Law and the HKPD Law.

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