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Juridical Analysis of the Implementation of Criminal Tax Offense Decisions (Case Study: Decision of Case Number: 387/Pid.Sus/2022/Pn Plg at the Palembang District Court)

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ABSTRACT

The Harmonization of Tax Regulations Law of 2021 is a critical development in Indonesia's efforts to strengthen the enforcement of tax crimes. The law prioritizes the recovery of state losses over punitive measures such as imprisonment. Key provisions, including Article 44B and Article 44C, mandate the payment of fines and recovery of state losses by convicts, with Article 39 imposing prison sentences of six months to six years for tax offenders. This research aims to examine the effectiveness of these provisions in ensuring the recovery of state losses and providing a deterrent effect for tax offenders. Specifically, the study focuses on the role of judges in enforcing these regulations, as their decisions significantly impact the implementation of tax crime rulings. Using a qualitative approach, the research analyzes case law and interviews with legal experts and judges to assess the practical challenges faced in applying the HPP Law. The study finds that, while the law provides a robust framework for tax crime enforcement, errors in judicial decisions and inconsistent implementation have led to legal uncertainties. These shortcomings undermine the law's goal of recovering state revenue losses and deterring future violations. The results suggest that strengthening judicial training, improving the application of fines, and refining the enforcement mechanisms could enhance the law's effectiveness. This research provides valuable insights for policymakers and judicial authorities in improving the application of tax crime laws, thereby enhancing revenue recovery and preventing future offenses.

Introduction

Punishment is the simplest definition of criminal sentencing. The punishment discussed relates to the application of criminal sanctions and the basics of the application of criminal sanctions to individuals who have been lawfully and credibly found guilty of committing a crime by a final and binding court decision (*incracht van gewijsde*) (Faisal et al., 2022; Pierce-Weeks, 2023; Teijo, 2023; Wang et al., 2023; Widyawati et al., 2022). Of course, criminal judges have complete control over the power to impose criminal sentences, the reasons behind them, and the manner in which they are carried out.

According to Indonesian tax law, the purpose of criminal penalties is to recover losses of state revenue through criminal fines and to have a preventive impact through imprisonment. For tax violations, the main sanction (*premium remedium*) is a criminal fine, and the last weapon (*ultimum remedium*) is imprisonment (Rifai, 2017; Suartha, 2020). Momentum was achieved in 2021 with the passage of the Law on the Harmonization of Tax Regulations (*HPP Law*), which states that the main purpose of criminal sanctions for tax violations is to recover losses in state revenue. In Article 44B paragraph 2a, it is emphasized that the recovery of state revenue losses is prioritized over physical punishment (imprisonment) in handling tax criminal cases (HPP Law, 2021). The provisions of Article 44C paragraph (1) in the *HPP Law*, which amends the *KUP Law*, are that the fines mentioned in Articles 39 and 39A cannot be replaced with imprisonment and must be paid by the punished party (HPP Law, 2021). Article 39 paragraph (1) of the *HPP Law* emphasizes that anyone who deliberately engages in one of the activities listed in letters (a) to (i) that cause losses to state revenue will face a minimum sentence of six months and a maximum sentence of six years in prison (HPP Law, 2021). In addition, there is an internal provision in the Supreme Court that probation cannot be imposed on defendants for crimes in the field of taxation (Supreme Court of the Republic of Indonesia, 2021).

However, in the implementation of judicial decisions, there are errors in the application of tax criminal decisions made by judges, which causes legal uncertainty that has an impact on the non-optimal reimbursement of state revenue losses and the non-optimal provision of deterrent effects to the perpetrators. The mistake in question is not guided by the provisions of the *HPP Law* and the Circular Letter of the Supreme Court of the Republic of Indonesia number 4 of 2021. Based on the above facts, the author is interested in discussing and conducting a juridical analysis of the application of criminal judgments for tax crimes (case study: case decision number: 387/Pid.Sus/2022/Pn plg at the Palembang District Court) so that it is hoped that legal unity regarding the application of criminal law in the field of taxation will be realized towards fair and useful legal certainty that has an impact on the optimal recovery of state revenue losses and the provision of a deterrent effect to perpetrators[A1][A2].

Previous studies, such as that by Hasan & Hartono (2018), have critically assessed the application of criminal sanctions in Indonesia, particularly in tax law, emphasizing the importance of ensuring that judicial decisions align with the principles of fair punishment. Their findings suggest that while criminal penalties are essential in recovering state revenue, the lack of consistency in judicial application hampers the effectiveness of these sanctions in deterring tax offenders. Furthermore, Setiawan (2020) highlights that inconsistent interpretations of the law by judges often lead to disparities in the imposition of fines and imprisonment, which diminishes the deterrent effect of criminal penalties.

This research aims to conduct a juridical analysis of the application of criminal judgments for tax crimes in Indonesia, specifically focusing on how deviations from the *HPP Law* affect state revenue recovery and the deterrent effect on tax offenders. The study seeks to provide practical

recommendations for enhancing the uniformity and effectiveness of tax crime sanctions, thus improving legal certainty and contributing to better tax law enforcement. By addressing these issues, this study holds significant implications for policymakers, judicial authorities, and practitioners aiming to optimize the application of criminal law in the field of taxation.

Materials and Methods

In this study, the writing method used combines both *normative* and *empirical* approaches. The *normative* research method focuses on examining written laws, regulations, legal principles, and judicial decisions. This method includes analyzing the relevant legal rules and principles that pertain to the judge's decision in the case under review. Additionally, it involves studying court decisions to uncover the legal reasoning and patterns employed by judges in making their rulings. This approach aims to gain an in-depth understanding of the judicial application of law and its alignment with established legal standards.

Furthermore, data processing techniques used in this research include qualitative and comparative analysis. Qualitative analysis involves interpreting the legal data based on appropriate legal theories and concepts to provide a comprehensive understanding of the case. Comparative analysis, on the other hand, compares judicial decisions at various levels, including those made in *first instance*, *appeals*, and *cassation*, to identify variations in the application of the law. This comparative method allows for a deeper exploration of how legal principles are interpreted and applied in different judicial contexts, ultimately aiming to achieve a more consistent and fair legal system.

Results and Discussions

Criminalization of Tax Crimes after the enactment of the Law on Harmonization of Tax Regulations

From the beginning, the purpose of fines in tax violations was to restore losses to state revenue, which was determined from the principal amount of tax owed. However, due to the existence of a subsidiary of imprisonment in the penalty of fines, the majority of convicted individuals choose confinement over fines and do not pay it, so the purpose of restoring state losses is not realized until the Law on General Provisions and Tax Procedures (UU KUP) is revised through the Law on Harmonization of Tax Regulations (UU HPP). This is because the maximum prison term is six months, which is of course a relatively lighter alternative to a fine. Article 30 paragraph (3) of the Criminal Code, which states that the minimum detention period in lieu of sanctions is at least one day and a maximum of six months, is followed to determine the length of detention (Criminal Code, 2021).

The length of imprisonment in lieu of the relatively low punishment in the Criminal Code stems from the fact that the fines in the Criminal Code are only intended to hurt the offender of the crime, not to compensate for the loss of state revenue. The use of imprisonment in the Criminal Code in lieu of fines is only intended for minor offenses, not major offenses. The criminal provisions of fines have been modified with the beneficial aim of recovering losses in state revenue (Ultimum Remedium) for the benefit of state revenue. Article 103 of the Criminal Code provides the Law on General Provisions of Taxation (UU KUP) with the opportunity to deviate from the criminal justice system. This is specifically stated to be different (lex specialis) by referring to the criminal fine system. The lex specialis of the KUP Law regarding punishment may involve the

determination of fines as multiples of the taxes owed or, in the event that the fine is not paid, a substitute punishment mechanism is applied.

Optimizing law enforcement is one way to realize the repayment of state revenue losses. It is useless if the enforcement of criminal law only ends with a prison sentence without applying the repayment of state revenue losses. According to data from the Directorate General of Taxes (DGT), the fines from criminal judgments paid by convicted individuals were very low before the passage of the HPP Law, as shown in the table below:

Table 1. Criminal Data on Fines Resulting from Judge's Decisions Paid by Convicts for the 2018-2020 Period

Year	Imprisonment & Fine (With Subsidiary Jail Term)		Imprisonment & Fine (Without Subsidiary Jail Term)		Total Criminal Fines		Criminal Fines Paid	Payment Ratio
	Number	Fine (Rp)	Number	Fine (Rp)	Number	Fine (Rp)	Paid (Rp)	(D/C)
2018	30	582,129,185,754	43	1,214,558,880,550	73	1,796,688,066,304	2,365,406,172	0.132%
2019	84	5,202,194,819,957	9	123,356,689,754	93	5,325,551,509,711	778,890,699	0.015%
2020	81	1,334,980,409,924	10	368,926,754,292	91	1,703,907,164,216	1,287,297,992	0.076%
Total	**195**	**7,119,304,415,635**	**62**	**1,706,842,324,596**	**257**	**8,826,146,740,231**	**4,431,594,863**	**0.050%**

Source : Copied from the presentation slide of the DGT National Coordination Meeting of the Law Enforcement Cluster

From table 1. Above it can be seen that before the enactment of the HPP Law, the contribution of judges' decisions with prison sentences and fines subsidized imprisonment dominated by 80.67%, the remaining 19.33% were prison sentences and fines without subsidies. In fact, only 0.050% of the criminal fines are paid by the convict. Due to the large number of prison sentences in lieu of fines, this picture shows that the state does not get the benefits it deserves. As a result, inmates choose to be sentenced to confinement rather than pay hefty fines. State interests could be threatened by the option of additional punishment in criminal prosecutions related to taxes. The real impact of this phenomenon is the recovery of state revenue losses that are less than ideal.

With the passage of the Law on the Harmonization of Tax Regulations (HPP Law) in 2021, a new milestone has been formed that the criminalization of tax crimes leads mainly to the repayment of state revenue losses. The provisions of article 44C paragraph (1) in the HPP Law which amends the KUP Law, namely the criminal fine as referred to in articles 39 and 39A cannot be replaced with imprisonment and must be paid by the convict (HPP Law, 2021).

In addition, corporal punishment as the ultimate weapon in tax crimes (ultimum remedium) and as a deterrent effect to violators, with the enactment of the HPP Law is regulated in article 39 paragraph (1) which emphasizes that every person who deliberately commits acts as mentioned in letters (a) to (i) so as to cause losses to state revenue is sentenced to imprisonment of a minimum of 6 (six) months and a maximum of 6 (six) years (HPP Law, 2021). In addition, there is an internal provision in the Supreme Court that probation cannot be imposed on defendants for criminal acts in the field of taxation (Mahkamah Agung Republik Indonesia, 2021).

As a law enforcement officer, the role of judges in the trial stage as a case breaker is very important related to optimizing the reimbursement of state revenue losses and providing a deterrent effect for violators in handling cases in the Tax Sector. After the enactment of the HPP Law, in

practice, the application of tax criminal judgments carried out by judges still has errors that cause legal uncertainty that has an impact on the non-optimal reimbursement of state revenue losses and the non-optimal deterrent effect to violators of tax crimes. Based on the above facts, the author is interested in discussing and conducting a juridical analysis of the application of criminal judgments for tax crimes (case study: case decision number: 387/Pid.Sus/2022/Pn plg at the Palembang District Court) so that it can provide input or suggestions to law enforcement officials, especially judges, so that legal unity can be created in its application so as to optimize the recovery of state revenue losses and provide a deterrent effect to violators achievable.

Chronology of the application of tax crime decisions (case study: case decision number: 387/Pid.Sus/2022/Pn plg at the Palembang District Court)

In case number: 387/Pid.Sus/2022/Pn plg at the Palembang District Court, the reading of the criminal charges filed by the Public Prosecutor which basically contains the following:

1. According to the First Alternative Indictment Article 39 paragraph (1) letter I of Law Number 28 of 2007 concerning the Third Amendment to 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 the Harmonization of Tax Regulations Jo. Article 64 paragraph (1) of the Criminal Code, The defendant has been found guilty of the crime of "Intentionally not depositing taxes that have been deducted or collected, which may result in losses to state revenues, which is carried out continuously." (Supreme Court of the Republic of Indonesia, 2022, p.2).;
2. "Imposing a sentence of 2 years in prison reduced while the defendant is in city custody" (Supreme Court of the Republic of Indonesia, 2022, p.2).
3. "Imposing a fine on the defendant of 2 times the amount of tax owed by Rp. 1,561,062,363.00, namely Rp. 3,122,124,726.00, minus the principal amount of tax owed that the defendant has paid to the state treasury of Rp. 1,561,062,363.00, so that the remaining amount of criminal fines that must be paid by the defendant is Rp. 1,561,062,363.00, provided that if the Defendant does not pay the fine within 1 (one) month after the court decision has permanent legal force, then his property can be confiscated and sold at auction to cover the fine, if the convict does not have property or his property is insufficient to pay the fine, then he is sentenced to imprisonment for 6 (six) months" (Supreme Court of the Republic of Indonesia, 2022, p.2 to 3).

Regarding the tax crime case, the panel of judges of the Palembang District Court has decided through decision number: 387/Pid.Sus/2022/Pn plg dated July 11, 2022 with the following warning:

1. "Declaring the defendant guilty of violating Article 39 paragraph (1) letter i of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, namely Deliberately Not Paying Taxes

that Have Been Deducted or Collected so as to cause losses to State Revenue carried out continuously" (Supreme Court of the Republic of Indonesia, 2022, p.158).
2. "Imposing a penalty on the defendant with imprisonment for 10 (ten) months, and a fine of Rp. 1,561,062,363.00" (Supreme Court of the Republic of Indonesia, 2022, p.158).
3. Unless the judge decides otherwise in the future because the convict commits a crime before the probation period of one year and six months, it is stipulated that the prison sentence does not need to be served. If a fine of Rp. 1,561,062,363.00 is not paid, the prison sentence will be replaced by a detention period of three months (Supreme Court of the Republic of Indonesia, 2022, p.158);

Then against the decision of the Palembang District Court, the Public Prosecutor has submitted an appeal request to the High Court. Upon the appeal, the Panel of Judges of the appellate level through a decision number: 164/PID/2022/PT PLG dated August 29, 2022 with the following warning:
1. "Rejecting the Appeal Application and Appeal Memorandum of the Appellant (Public Prosecutor)" (Supreme Court of the Republic of Indonesia, 2022, p.100);
2. "Strengthening the Decision of the Palembang District Court Class IA Special Number 387/Pid.Sus/2022/Pn Plg dated July 11, 2022" (Supreme Court of the Republic of Indonesia, 2022, p.100).

Against the Decision of the Panel of Judges of the Appellate Level which upheld the Decision of the Court of First Instance, the Public Prosecutor at the Palembang District Attorney's Office submitted an application for cassation to the Supreme Court of the Republic of Indonesia. Upon the appeal, the Panel of Judges at the cassation level through a decision number: 1275 k/pid.sus/2023 dated June 8, 2023 with the following warning:
1. "Rejecting the cassation application from the Cassation Applicant/Public Prosecutor at the Palembang District Attorney's Office" (Supreme Court of the Republic of Indonesia, 2023, p.37);
2. "Amend the Palembang High Court Decision Number 164/PID/2022/PT PLG dated August 29, 2022 which corroborates the Palembang District Court Decision Number 387/Pid.Sus/2022/Pn PLG dated July 11, 2022 regarding the penalty imposed on the Defendant to be imprisonment for 6 (six) months and a fine of IDR 3,122,124,726.00 with the provision that the Convicted Party does not pay the fine no later than 1 (one) month after the court decision obtains permanent legal force, then his property can be confiscated by the Prosecutor and auctioned to cover the fine, in the event that the Convicted Party does not have sufficient property to pay the fine, then he will be sentenced to imprisonment for 3 (three) months, which is calculated proportionately" (Supreme Court of the Republic of Indonesia, 2023, p.37).

Based on the above facts, the author finds that there are errors in the application of tax criminal judgments made by judges starting from the first level to the cassation level, resulting in

legal uncertainty that has an impact on the non-optimal repayment of state revenue losses and the non-optimal deterrent effect to the convict.

Juridical analysis of the application of criminal judgments for tax crimes (case study: case decision number: 387/Pid.Sus/2022/Pn plg at the Palembang District Court)

Based on the decision of case number: 387/Pid.Sus/2022/Pn plg at the Palembang District Court, the author found the following facts:

1) The charges used by the public prosecutor against the defendant are Article 39 paragraph (1) letter i of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations which reads "Deliberately not depositing taxes that have been deducted or collected so that it can cause loss to state revenue, which is carried out continuously" with a prison sentence of 2 (two) years reduced while the defendant is in city custody and a fine against the defendant of 2 (two) times the amount of tax owed by the defendant of Rp. 1,561,062,363.00, namely Rp. 3,122,124,726.00, minus the principal amount of tax owed that the defendant has paid to the state treasury of Rp. 1,561,062,363.00, so that the remaining amount of criminal fines that must be paid by the defendant is Rp. 1,561,062,363.00, provided that if the Convicted does not pay the fine within 1 (one) month after the court decision has permanent legal force, then his property can be confiscated and sold at auction to cover the fine, if the Convicted does not have property or his property is insufficient to pay the fine, then he will be sentenced to imprisonment for 6 (six) months".
2) Upon the request of the public prosecutor, the panel of judges of the first instance decided 'Declaring the defendant guilty of violating Article 39 paragraph (1) letter i of Law Number 28 of 2007 concerning the Third Amendment to 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 the Harmonization of Tax Regulations, that is, deliberately not depositing taxes that have been deducted or collected, which can result in loss of revenue for the State, carried out continuously". The defendant faces a prison sentence of 10 months, but this sentence does not need to be served unless there is a future court decision to the contrary because the convict committed the crime before the probation period of one year and six months. In addition, the defendant faces a fine of Rp 1,561,062,363.00, which, if not paid, will be replaced with a prison sentence of 3 (three) months.
3) According to the author's analysis, the demands of the public prosecutor are correct, namely 2 years imprisonment and a fine of 2 (two) times of the amount of tax owed and if the Convicted does not have property or his property is insufficient to pay the fine, then he will be sentenced to imprisonment for 6 (six) months. This is in accordance with the alleged offence of article 39 paragraph (1) letter i with the threat of imprisonment for a minimum of 6 months and a maximum of 6 years and a fine of at least 2 times and a maximum of 4 times of the amount of

tax that has been collected but not paid. In his decision, the judge sentenced him to 10 (ten) months imprisonment which is in accordance with the criminal threat in accordance with the alleged offence of article 39 paragraph (1) letter i, which is a minimum of 6 (six) months and a maximum of 6 (six) years but accompanied by a probation period contrary to article 39 paragraph (1) which states that the criminal act referred to in paragraph 1 letter (i) which is committed deliberately is subject to a prison sentence and must be served in a detention house. This is also strengthened by the existence of the Supreme Court Circular Letter number 4 of 2021 which emphasizes that probation cannot be imposed in criminal acts in the field of taxation. Meanwhile, the criminal verdict of a fine that can be subsidized with imprisonment for 3 (three) months is contrary to article 44C paragraph (1) which affirms that the fine as referred to in Article 39 paragraph (1) letter i cannot be subsidized with the sentence of confinement so that the convict must be paid. This certainly causes legal uncertainty that has an impact on the non-optimal reimbursement of state revenue losses and the non-optimal application of deterrent effects on convicts.

Based on the appeal decision number: 164/PID/2022/PT PLG dated August 29, 2022 at the Palembang High Court, the author found the following facts:

That the decision of the panel of judges at the appellate level that corroborated the decision of the court of first instance, the author argues that the decision is contrary to the principle of legality and the principle of legal certainty. The principle of legality means that an action can only be considered a violation of the law if it has been regulated in the applicable laws and regulations (Eddy O.S.H, 2023), in the above case the defendant has legally and convincingly violated article 39 paragraph 1 letter i of the HPP Law which states that the defendant has collected taxes but did not pay them to the state with the threat of criminal fines and imprisonment. Basically, the purpose of the prosecution in the case of tax crimes is to recover state losses, so the application of the imposition of a penalty of a subsidy fine of 3 months of imprisonment by judex facti is contrary to article 44 C paragraph (1) which affirms that the penalty of fine as referred to in Article 39 paragraph (1) letter i cannot be subsidized with the penalty of imprisonment so that the convict must be paid, Then for the imposition of a prison sentence that focuses on providing a deterrent effect, it must be based on the delinquency of the article used to declare the convict guilty which in this case the article used is article 39 paragraph (1) letter i so that the application of the criminal sentence must be a minimum prison sentence of 6 months and a maximum of 6 years, while in the decision of the court of first instance it is a prison sentence with a probation period of 1 year and 6 months and the fact is even strengthened at the appeal level. This is also contrary to SEMA 4 of 2021 which emphasizes that probation cannot be imposed in criminal cases in the field of taxation. The above facts are also certainly not in accordance with the principle of legal certainty which aims to provide clarity and firmness in the application of the law (H. Nandang A.D, 2020), which has an impact on the non-optimal reimbursement of state revenue losses and the non-optimal application of deterrent effects on convicts.

Based on the cassation decision number: number: 1275 k/pid.sus/2023 dated June 8, 2023, the author found the following facts:

1) The cassation decision has corrected the judex facti verdict, namely from a 10 (ten) month prison sentence accompanied by a probation period of 1 year and 6 months to a prison sentence of 6 (six) months because it is not in accordance with SEMA 4 of 2021 which emphasizes that for tax crime cases probation should not be imposed. This is also in accordance with the provisions of article 39 paragraph (1) which emphasizes that violators of the offense of article 39 paragraph (1) letter i are threatened with a minimum penalty of 6 (six) months and a maximum of 6 (six) years without a probation period, meaning that 6 (months) imprisonment must be served by the convict in a detention house with the prison period that has been served.
2) The cassation decision that corrects the judex facti decision, namely giving a penalty of a subsidy fine of imprisonment from 6 months to 3 months, is still contrary to article 44C paragraph (1) which affirms that the penalty of fine as referred to in Article 39 paragraph (1) letter i cannot be replaced with imprisonment and must be paid by the convicted party. This is contrary to the principle of legal certainty, namely the judge's decision must not go beyond the existing provisions, namely there is no criminal subsidy to fines. This certainly has an impact on the non-optimal repayment of state revenue losses because fines can be replaced by imprisonment.
3) That if you look at the appeal memorandum from the public prosecutor, namely "Imposing a penalty on the Defendant with imprisonment for 2 (two) years reduced while the Defendant is in city custody and a Fine of 2 (two) times the loss to state revenue in the form of an unpaid amount of tax owed (Rp. 1,561,062,363 X 2), which is an amount of Rp. 3,122,124,726.- , minus the principal of the tax payable that the defendant has paid to the State treasury of Rp. 1,561,062,363 .- , so that the remaining amount of the criminal fine that the defendant must pay Rp. 1,561,062,363.- with the provision that if the defendant does not pay the fine at the latest within 1 (one) month after the court decision obtains permanent legal force, then his property can be confiscated by the prosecutor and then auctioned to pay the fine, in the event that the defendant does not have sufficient property to pay the fine, then the defendant is sentenced to substitute imprisonment for 6 (six) months and with an order the defendant was immediately detained by RUTAN". From the prosecutor's appeal memory, the author also sees inconsistencies in the prosecution of the criminal fine because it is still subsidized by imprisonment for 6 (six) months, this is certainly contrary to article 44C paragraph (1) which affirms that the fine as referred to in Article 39 paragraph (1) letter i cannot be replaced with imprisonment and must be paid by the convicted party.

Conclusion

The analysis of the case highlights several legal inconsistencies and errors in the judicial decisions at different levels. First, the judge's decision at the *first instance* to impose a 10-month prison sentence, which is in line with the criminal threat outlined in Article 39, paragraph (1), letter (i), but with an added probation period, contradicts the law, as the sentence for the non-deposit levy should be served without *probation*. Second, the decision to substitute a fine with imprisonment

for six months is also in violation of Article 44C, paragraph (1), which specifies that the fine cannot be substituted with imprisonment and must be paid by the convicted party. The *appellate court*'s decision to uphold the lower court's ruling also failed to consider the principles of legality and legal certainty. Although the *cassation* decision corrected some of these errors, including the removal of *probation*, it still did not fully align with the requirements of Article 44C, particularly concerning the replacement of fines with imprisonment. Based on these findings, it is suggested that there should be a more consistent application of tax crime laws across all judicial levels, ensuring that the legal principles of legality and certainty are upheld, and that fines are strictly enforced as stipulated in the law. Additionally, further judicial training and clearer guidelines on tax crime rulings should be considered to prevent similar issues in the future.

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