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The Concept of State Financial Losses in the Field of Taxation Due to Bribery of Tax Officials as a Criminal Act of Money Laundering in Indonesia

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Abstract: State financial losses due to bribery in tax matters are a significant issue to study due to their link to money laundering. The tax sector, which contributes 82.43% of total state revenue, equivalent to IDR 2,309.9 trillion in the 2024 State Budget, plays a strategic role and is highly vulnerable to corruption and financial crime. This study uses a normative (doctrinal) juridical method with a statutory, conceptual, and analytical approach to various regulations, court decisions, and related legal doctrines. The results indicate that state financial losses in taxation are defined as a shortfall in state revenue due to unpaid or underpaid taxes, as well as funds that should have been deposited into the state treasury but were misused through administrative violations. These losses arise from bribery practices and abuse of authority by tax officials, which have the potential to constitute money laundering, as stipulated in Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering. It also found an imbalance between criminal and administrative sanctions, where the large fines encourage perpetrators to choose imprisonment over restitution of state losses. Although the number of tax cases decreased from 1,082 in 2020 to 484 in 2024, there were still 3,680 cases suspected of being related to money laundering. Therefore, a restructuring of the proportionality of sanctions is needed, emphasizing the restitution of state losses to strengthen the recovery of state revenues and the enforcement of justice in tax crimes related to money laundering.

Keywords: taxation, state financial losses, bribery, money laundering

INTRODUCTION

As a developing nation, Indonesia relies on the tax sector as the main backbone of state revenue generation. It is because taxes reflect the public's compulsory participation in donating to the state as a manifestation of the rights and obligations of citizens. Within the State Budget structure, taxes occupy a position as a major contributor. The highest legal basis for taxation is Article 23A of the 1945 Constitution of the Republic of Indonesia, which states that "taxes and other compulsory levies for state needs are regulated by law." Indonesia

implements a taxation system known as the self-assessment system, where taxpayers are given total responsibility for meeting their tax obligations. Under this system, taxpayers are expected to make voluntary payments based on net income earned.

According to data from the Ministry of Finance, taxes dominate state revenue, contributing 82.43% of total state revenue, or IDR 2,309.9 trillion in the State Budget (Direktorat Jenderal Pajak, 2024). This strategic position makes the tax sector a key pillar in financing national development and governance (Direktorat Jenderal Pajak, 2024). However, the large potential for tax revenue has actually created a loophole for highly detrimental illegal practices. State finances, as defined in Article 1, number 1 of Law Number 17 of 2003 concerning State Finances, are all state rights and obligations that can be valued in money, as well as everything, whether in cash or in kind, that can be made state property in connection with the implementation of these rights and obligations (Direktorat Jenderal Pajak, 2021).

According to data presented by Indonesia Corruption Watch (ICW), the most common method of tax corruption is bribery, with the total value of bribes reaching Rp. 160 billion (approximately US\$10 million) from uncovered cases. This figure has not yet been fully accumulated due to state losses resulting from reduced tax payments by corporate taxpayers (ICW, 2024).

According to Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (TPPU Law), Civil Servant Investigators of the Directorate General of Taxes (PPNS DJP) are given authority to conduct investigations into money laundering crimes originating from tax crimes (Direktorat Jenderal Pajak, 2023).

Meanwhile, data regarding the development of the application of criminal sanctions in the tax sector over the past five years based on the Supreme Court Decision Directory (Primary Data, Processed) has been analyzed by Aura Nur Maulida in her research entitled "Mala Prohibita: Criminalization of Tax Violations (Challenges and Hopes)" which was published in June 2025 (Maulida, 2025).

Table.1 TPP Case Data Over a 5-Year Period

NO.	YEAR	VERDICT ON CRIMINAL TAX CASES
1	2020	1082 cases
2	2021	1040 cases
3	2022	511 cases
4	2023	491 cases
5	2024	484 cases

Crimes in the tax sector are a form of criminal offense that has the potential to cause losses to state revenue as a result of criminal activity (proceeds of crime). Assets are one manifestation of the proceeds of crime committed by the perpetrator as a means of achieving the goal of carrying out the crime. Law of the Republic of Indonesia Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (UU TPPU) authorizes Civil Servant Investigators of the Directorate General of Taxes (PPNS DJP) to conduct investigations into money laundering crimes (TPPU) that stem from crimes in the tax sector. The criminal provisions contained in Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Procedures for Taxation, as amended several times, most recently through Law of the Republic of Indonesia Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law (UU KUP), do not all result in losses to state revenue. The implementation of the TPPU Law cannot be directly applied to all criminal cases in the tax sector handled by PPNS DJP.

Regarding the application of criminal tax provisions, identification must be carried out to identify indications of money laundering (TPPU) in the form of losses to state revenues or other economic benefits. The KUP Law contains one formal criminal provision in the tax sector, but it can be applied under the TPPU Law due to the existence of assets resulting from criminal acts (proceeds of crime) (Widatmoko, 2025).⁶ According to the Money Laundering Law, money laundering is defined as any act that meets the provisions of a criminal offense. In the context of taxation, the output of tax crimes involving money laundering can be prosecuted under the Money Laundering Law (Tamba, 2022). Based on this provision, the crime of corruption includes the following elements: (a) unlawful acts; (b) abuse of power, opportunity, or means; (c) enriching oneself, another person, or a corporation; and (d) causing financial or economic loss to the state. For corruption to be considered a crime, these elements must be met. One of the elements that must be met is the existence of state financial loss, where law enforcement officials must be able to prove that the criminal act of corruption actually caused state financial loss.

Data from the Corruption Eradication Commission (KPK) shows that from 2020 to 2024, the KPK successfully recovered IDR 2.5 trillion in state losses from various corruption cases, including in the tax sector (KPK, 2024). Based on these descriptions, the author is interested in examining in greater depth the concept of state financial losses in the field of taxation due to bribery of tax officials as a crime of money laundering in Indonesia.

METHOD

This research employs a normative legal research method (normative juridical), also known as doctrinal research. Normative legal research is a type of legal research methodology whose analysis focuses on legislation, court decisions, legal doctrine, and other legal sources. This research employs several approaches, including the Statute Approach (Marzuki, 2017), Conceptual Approach, and Analytical Approach. The data sources in this study are primary legal materials. The primary legal materials used in this study include legal regulations, court decisions, and implementing regulations. Secondary legal materials are derived from documents that have binding or authoritative legal force (Bara, 2025), such as scientific books, scientific journals, and research results. And finally, tertiary legal materials such as legal dictionaries, Indonesian dictionaries, encyclopedias, and official websites of related institutions. Data collection techniques in normative legal research are conducted through library research. According to Zainuddin Ali in "Legal Research Methods," library research is the activity of collecting information relevant to the topic or problem being studied (Ali, 2016). The data collection techniques used in this research are Documentation Study and Literature Study.

RESULT AND DISCUSSION

a. Position of Tax in the State Financial Structure

Taxes are the primary source of state revenue, contributing significantly to national development and serving as its foundation. They reflect the fundamental responsibility of every citizen and society, and illustrate the relationship between government institutions and their citizens (individuals and/or legal entities) in fulfilling their tax obligations to the state. Article 23A of the 1945 Constitution of the Republic of Indonesia states that "Taxes and other mandatory levies for the benefits of the state are regulated by law." Therefore, it is necessary to improve expertise in fund management in the taxation sector (Siahaan et al, 2021) (Tampubolon, 2013).

The strategic position of taxes in the state financial structure is reflected in data from the Directorate General of Taxes (DGT) (2024), which shows that tax contributions reached 82.43% of total state revenue, or IDR 2,309.9 trillion in the 2024 State Budget. This data

indicates a very high level of dependence on tax revenue as a primary pillar of state financing. In his latest edition, "Taxation Latest Edition 2018," Mardiasmo further elaborates on this concept. He explains that state finances include assets managed by the state itself or by other business entities, in the form of cash, securities, receivables, goods, and other rights that can be valued in money, including assets separated from state-owned enterprises or regionally owned enterprises. This is to understand the magnitude of state financial losses in the tax sector (Mardiasmo, 2018).

The legal structure of taxes in state finances is based on a hierarchy of statutory provisions, which begins with Article 23A of the 1945 Constitution of the Republic of Indonesia, which states that "taxes and other mandatory levies for state purposes are regulated by law." This provision was then implemented via Law Number 17 of 2003 concerning State Finances, which defines state finances as all rights and obligations of the state that can be valued in money. From a theoretical perspective, the concept of state finance in the context of taxation has several dimensions:

1. Legal dimensions. State finance in the tax sector constitutes a coercive state power (*dwangcharacter*), based on law. This coercive nature legitimates the state's ability to collect taxes from unpaid taxpayers, but simultaneously imposes an obligation on the state to manage these revenues responsibly.
2. Economic dimension. Taxes, as a transfer of wealth from the private to the public sector, have a dual function: budgetary (filling state bills) and regulatory (regulating the economy). In this context, state financial losses due to taxes not only deplete state compensation but also disrupt the regulatory function of the economy.
3. Administrative dimension. Indonesia's self-assessment system places tax officials in key positions as supervisors and enforcers of tax compliance. Official integrity is a key factor in the efficacy of the tax system.

b. Regulation of Tax Crimes in Committing Money Laundering Crimes

Tax collection is a manifestation of the obligations of citizens as taxpayers and active participation in financing various state needs in the form of national development, whose implementation is regulated in laws and regulations for the sake of realizing the prosperity of the nation and state. In the view of Rochmat Soemitro, taxes are collected from the people to the state treasury based on laws (which can be enforced) without receiving any compensation (return benefits), which are directly recorded and used to finance general expenses. Related to money laundering, Teguh Sulistia and Aria Zurnetti define it as a process or activity carried out by perpetrators of criminal acts or organized crime, which consists of using banking services to collect money originating from criminal acts, with the aim of hiding the origin of the funds from the supervision of the government and authorized financial institutions, as well as investigations conducted out by law enforcement agencies in order to take action against the criminal acts in question with the intention of inserting the money into the official financial system.

The determination of taxes in Indonesia itself is based on the provisions of the 1945 Constitution in Article 23 paragraph (2), which states "All taxes for the use of the state treasury are based on the Law" (Warman, 2017). taxpayers, the tax officials themselves can be subject to criminal sanctions, if the tax officials are proven to have misappropriated funds, they can be prosecuted in accordance with the provisions of Law Number 20 of 2001 concerning Corruption Crimes, but if the results of tax crimes involve placement, layering, and/or integration, then it will be within the scope of the UUPPTPPU. Provisions regarding money laundering crimes (TPPU) in the taxation sector are regulated in the TPPU and Taxation Laws, which relate to the relationship between law enforcement officials authorized to investigate money laundering crimes in the taxation sector, from investigation to criminal

penalties, with predicate offenses originating from the taxation sector.

Based on the Law of the Republic of Indonesia Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (PPTPPU Law), as part of preventive efforts that are useful for preventing this crime from occurring, because perpetrators of criminal acts often try to hide or disguise the origin of their assets, which in this case are the results of criminal acts. And therefore, the crime of Money Laundering not only threatens the stability and integrity of the economic and financial system, but also endangers every aspect of social life. The predicate crime in the field of taxation is regulated in Article 2 paragraph (1) letter v of the PPTPPU Law, which determines that "The results of criminal acts are assets obtained from criminal acts: in the field of taxation".

c. The Concept of Calculating State Financial Losses as a Form of Money Laundering Crime in the Taxation Sector

In fiscal criminal cases, the General Provisions and Tax Procedures Law (UU KUP) prioritizes the recovery of state losses over criminal penalties. It aligns with the principle of ultimate remedies, which provides alternatives for perpetrators to avoid punishment. This reimbursement method includes all state losses and administrative sanctions. This option is available at every stage, from the initial investigation to the criminal process. Prevention of criminal penalties can be implemented at various stages. At the initial stage, perpetrators can reveal violations of the law (Article 8, Paragraph 3 of the Taxpayer Identification Law). During the investigation, the case can be dropped (Article 44B, Paragraph 1). Even at the criminal stage, perpetrators can avoid punishment for causing state losses (Article 44B, Paragraph 2a).

The importance of recovering state losses is reflected in Article 44C of the Income Tax Law. Paragraph (1) emphasizes that criminal fines calculated based on state losses cannot be replaced with imprisonment and must be paid. If it is not paid within one month of the decision becoming final and bound, the prosecutor has the right to seize and auction off the convict's assets to cover the fine. It demonstrates that recovering state losses is a top priority. In addition to debt collection, calculating government losses is also crucial in the legal process. This calculation determines whether a tax violation constitutes a crime. For example, if an incorrect tax return does not result in government losses, the act is not considered a tax violation. This calculation ensures that payments made by the perpetrator to avoid legal action are reasonable. For example, payments to stop pretrial proceedings (Article 8(3)) or to stop an investigation (Article 44B) must be in accordance with the calculated losses. Next, the calculation of state losses serves as the basis for prosecutors to determine the amount of criminal fines to be imposed in court. Therefore, the calculation of state losses must be done carefully to ensure certainty and fairness for all parties. It is because:

1. In criminal tax cases, the priority is recovering unpaid taxes, not imposing criminal sanctions.
2. The amount of unpaid taxes is considered at every stage of the case, from the preliminary investigation through the investigative process, to prosecution.
3. If the fine calculated based on unpaid taxes is not paid, it cannot be replaced with imprisonment, and the accused is obliged to pay the fine; if they do not pay, their assets will be confiscated and sold.
4. The amount of unpaid taxes affects the amount of the fine imposed on the accused.

d. Substance and Essence of Losses in State Revenue

To calculate state revenue losses (CPR) accurately, reliably, and effectively in the process of restoring state rights, understanding the essence of this concept is vital. Through a philosophical-ontological approach, we can examine the essence and elements of CPR. The

content of the Administrative Crimes Code (KPPN) depends on the criminal article violated. The contents of the Administrative Crimes Code (KPPN) have several definitions :

1. In the explanation of Article 38 and 39 paragraph (1) of the Value Added Tax Law (KUP), the content of the Administrative Crimes Code (KPPN) is the amount of tax that should have been paid but was not paid or underpaid. Criminal sanctions range from two to four times that amount. Based on Constitutional Court Decision No. 25/PUU XIV/2016, this loss must be proven as an actual loss, not merely a potential loss.
2. In its explanation, Article 39(3) of the Land and Building Tax Law regulates attempted criminal acts, such as attempted fictitious restitution. The essence of the KPPN is the amount of restitution or compensation requested. Because it is an attempted crime, actual losses do not have to occur for the crime to be considered completed.
3. In its explanation, Article 39A of the Land and Building Tax Law, although not requiring actual losses, still requires the calculation of the KPPN as the basis for determining fines. In this case, the essence of the KPPN is the amount of tax reported in documents such as VAT invoices, proof of collection, or proof of withholding.
4. In its explanation, Article 39A of the KUP Law, although not requiring actual losses, requires the calculation of the KPPN as the basis for determining fines. The substance of the KPPN here is the amount of tax stated in documents such as tax invoices, proof of collection, or proof of withholding.
5. Articles 24 and 25 of the PBB Law explain that the substance of state losses is the amount of unpaid tax payable.

After analyzing these various articles, it can be concluded that the essence of KPPN is a shortfall in state income due to underpayment of taxes owed or amounts that should have been deposited into the state treasury but were not deposited due to criminal acts by the tax authorities. This shortfall can arise from various types of taxes, such as income tax, value-added tax, and land and building tax. Therefore, in calculating losses, all types of taxes involved in the crime must be considered.

Table 2. The following is the Substance and Essence Matrix of KPPN

NO	ARTICLE	KPPN SUBSTANCES	KPPN ESSENCE
1	Article 38 and Article 39 paragraph (1) of the KUP Law	Amount of unpaid or underpaid tax	an amount of shortfall in state revenue from taxes owed that are not or are underpaid and/or an amount that must be deposited into the state treasury due to misuse of tax administration facilities, which occurs in criminal acts in the taxation sector
2	Article 39 paragraph (3)	Amount of refund requested and/or compensation or credit granted	
3	KUP Law	Amount of tax on the withholding/collection/deposit slip	

4	Article 39A of the KUP Law	Amount of tax owed	
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In tax crime cases, it is often found that a single taxpayer commits multiple violations. For example, Taxpayer A may commit various illegal acts such as issuing or using fictitious tax invoices (VAT), failing to remit collected taxes (PPh/VAT), or submitting an inaccurate tax return (PPh, PPN, PBB), even for restitution purposes. To calculate the total Loss to State Revenue (KPPN) from these combined crimes, several factors must be taken into account:

1. KPPN is essentially the shortfall in state revenue from taxes that should have been paid, or the amount required to be remitted due to abuse of tax administration.
2. The amount of KPPN is calculated from the amount of underpaid tax, the amount of tax stated on the withholding / deposit receipt, or the amount of restitution / compensation requested.
3. KPPN is only calculated for actions currently under criminal proceedings. Shortfalls in state revenue outside of these actions are resolved via administrative channels.
4. The calculation of KPPN must be separated based on the act, type of tax, tax period/year, and type of violation (material or formal). In the case of Taxpayer A, there are at least seven criminal acts, three types of taxes, and two types of violations that must be calculated separately.

Some criminal acts can generate a single Taxable Income Tax (KPPN) if they are considered as a continuous act. For example, if Taxpayer C fails to remit the VAT collected and also submits an incorrect Periodic VAT Return (VAT SPT Period) in the same period, these two acts can be considered as one. Thus, only one KPPN is calculated based on the pure absorption principle in Article 64 of the Criminal Code. However, some criminal acts can generate different KPPNs. For example, Taxpayer D issued and used fictitious tax invoices during the July 2021 tax period and also submitted an incorrect Periodic VAT Return, listing unpaid input tax. The first act (issuing and using the fictitious invoice) and the second act (submitting the inaccurate SPT) are considered two separate acts, resulting in two KPPN.

The act of issuing and using fictitious tax invoices can result in two Taxpayer Identification Numbers (KPPN): one for the invoice issued and one for the invoice used. If the VAT on these invoices is not remitted, a third Taxpayer Identification Number (KPPN) will arise. However, if the act of using fictitious invoices (a formal offense) occurs in the same tax period as the act of submitting an inaccurate Tax Return (a material offense), both acts are considered a continuing offense. Based on Article 64 of the Criminal Code, which regulates conflicts between general and special laws, the sanctions imposed are those specified in the special law, namely Article 39A (using fictitious invoices). Therefore, the KPPN is calculated from the VAT credited in the tax invoice, not from the difference between Output Tax and Input Tax (PK-PM). The KPPN calculation is based on the criminal act, type of tax, tax period/year, and type of offense. Therefore, the KPPN calculation must be separated per act, type of tax, tax period/year, and type of offense. In the example above, it can be explained that:

1. There are at least 7 (seven) acts, each of which can stand alone or be a continuing act that is viewed as one act.
2. There are 3 (three) types of taxes.
3. There are several tax periods and years.
4. There are 2 (two) types of offenses, namely material offenses and formal offenses.

e. Challenges Post-Criminalization of Tax Violations

Since the Law on General Provisions and Tax Procedures (UU KUP) criminalized tax violations, the stability of state revenue through this sector has improved. This is apparent in the fact that although tax revenues in 2024 fell short of the target, they reached 97.2% of the 2024 State Budget target, with a realization of IDR 1,932.4 trillion. According to the author, effective resolution of tax crime cases requires consistent sanctions and law enforcement. The author argues that excessively high crimes and administrative fines can undermine the primary objective of tax crimes, namely, the recovery of state losses. As an illustration, in Decision No. 632/Pid.Sus/2022/PN Jkt.Sel, a defendant who caused state losses of IDR 10.118.552.357, was fined twice as much, IDR 20.237.104.714. Due to the high fine and short payment period, the accused chose to serve a three-month prison sentence in lieu of the sentence.

This case highlights a problem within the criminal justice system, where fines disproportionate to the alternative punishment (imprisonment) lead perpetrators to choose imprisonment over revenue. A similar situation exists with administrative fines for discontinuing investigations; Excessively high amounts make this alternative unattractive to suspects. Therefore, a restructuring of the amounts of criminal and administrative fines is necessary. If the primary priority is state revenue, the author argues that sanctions should be tailored solely to the amount of losses incurred. It is important because the nature of tax crimes is different from corruption crimes, which requires that the primary objective of punishment, in this case, recovering state losses, be the primary focus.

CONCLUSION

Taxes hold a highly strategic position in Indonesia's financial structure, contributing 82.43% of total state revenue, equivalent to IDR 2,309.9 trillion in the 2024 State Budget. This dominant position makes the tax sector a key pillar of national development financing, but it also creates vulnerability to illegal practices that can harm state finances. The regulation of tax crimes related to money laundering involves several legal frameworks, ranging from the General Taxation Law (KUP), the Money Laundering Law (TPPU), to the Corruption Eradication Law. Indonesia's self-assessment system grants trust to taxpayers, but requires strict oversight by tax officials with high integrity. When bribery of tax officials occurs, this not only creates direct losses in the form of reduced tax revenues but also has the potential to become a predicate crime for money laundering. Losses to state revenue in the tax sector are essentially "the amount of shortfall in state revenue from unpaid or underpaid taxes and/or amounts required to be remitted to the state treasury due to the misuse of tax administration facilities." Calculation of these losses must be carried out carefully, considering the different substances for each type of violation, starting from Article 38, 39 paragraph (1), 39 paragraph (3), and Article 39A of the Tax Law. Despite comprehensive regulations, law enforcement against money laundering in the tax sector still faces various obstacles, including the lengthy process of tracing financial transactions, limited competent human resources, the complexity of proving in court, and minimal coordination between law enforcement agencies.

The data shows a decrease in tax crime cases from 1,082 in 2020 to 484 in 2024. However, there are still 3,680 suspected tax crimes that have the potential to be related to money laundering. The main challenge is the imbalance between the number of fines and subsidiary penalties, which tends to lead perpetrators to choose imprisonment over paying state losses.

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