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LAW ENFORCEMENT AGAINST TAX AVOIDANCE BY TAXPAYERS THROUGH INFLATING BUSINESS EXPENSES IN TAX RETURNS UNDER THE CORETAX SYSTEM

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Abstract

Tax avoidance practices through the manipulation of business expenses in tax returns (SPT) constitute a crucial issue in modern taxation systems, particularly with the implementation of the coretax system. Several cases in Indonesia and various court rulings demonstrate that business expense manipulations have been adjudicated as criminal acts. These include manipulation through management fee items, fictitious invoices used as tax-deductible expenses, inflated transfer pricing to affiliated companies, as well as expenses derived from sham transactions. The purpose of this research is to determine the legal enforcement against tax avoidance carried out by taxpayers by inflating business expenses in their tax returns. This study employs a normative legal research method. The results indicate that not all tax avoidance efforts conducted by taxpayers by means of inflating business expenses automatically constitute a criminal offense, provided that it is carried out in a lawful, complete, accurate, and clear manner, supported by legitimate and valid transaction evidence. Therefore, this research implies that not all tax avoidance actions involving the inflation of business expenses are invariably subject to tax criminal penalties, unless executed to the contrary or performed unlawfully and without valid and accurate transaction evidence.

Keywords: Tax Avoidance, Taxpayer, Businness Expenses, Tax Return, Tax Crime

INTRODUCTION

Law enforcement against tax avoidance through the manipulation of business expenses in Tax Returns is a crucial issue in the modern tax system, particularly with the implementation of the Coretax system, which aims to improve the efficiency and accuracy of tax reporting (M. Zulfikar, Purwanto 2026). This issue has become a serious concern due to the significant potential loss of state revenue caused by such practices, estimated at approximately US$4.86 billion annually in Indonesia (Fakhry 2024). The Coretax system, which has been implemented gradually since 2025 as part of the Digital Tax Administration reform by the Directorate General of Taxes, is expected to address this issue by enhancing transparency and enabling automatic validation of tax data (M. Arum, L. Lamsah 2025). However, the effectiveness of this system in reducing tax offences still depends on clear distinctions between administrative violations and criminal offences, as well as the ability of tax regulations to adapt to technological developments (A. Afdal, N. A. Sinaga 2025).

The Coretax system is designed to integrate all tax administration processes, from taxpayer registration to data collection, fundamentally transforming tax administration by improving operational efficiency and strengthening the tax compliance framework through real-time monitoring and automatic validation. Nevertheless, the integration of this system also faces challenges related to limited information technology infrastructure, difficulties in integrating complex data, and the potential for heavy system traffic, all of which require careful mitigation strategies to ensure effective implementation. Although the Directorate General of Taxes has designed the system as comprehensively as possible, there remains the possibility that certain irregularities may escape automatic validation, particularly given the increasingly sophisticated methods of tax avoidance. Therefore, an in-depth study is required to examine effective law enforcement strategies for detecting and addressing tax avoidance through the manipulation of business expenses in Tax Returns, particularly within the integrated Coretax system.

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Tax avoidance through the manipulation or inflation of business expenses to reduce taxable profits represents an aggressive form of tax planning that often approaches illegal tax avoidance because of its potential impact on state revenue and fiscal fairness. This practice is commonly used by taxpayers to reduce their tax liabilities, making more advanced monitoring and law enforcement mechanisms essential in the digital era. Inflating business expenses may be carried out through various methods, including fictitious bookkeeping, purchase price mark-ups, recognition of expenses unrelated to business operations, and other similar schemes.

Several cases in Indonesia have involved the inflation of business expenses. These include the case of PT Asian Agri Group (Suwir Laut), where the company inflated management expenses and manipulated export prices through transfer pricing to reduce taxable profits (Decision: Supreme Court Cassation Decision No. 2239 K/Pid.Sus/2012); the case of PT Kencana Multi Indonesia (Hanafi), involving fictitious tax invoices recorded as deductible business expenses (Decision: East Jakarta District Court Decision No. 25/Pid.Sus/2023); and the tax dispute between PT API (INTRA Group) and the Directorate General of Taxes, involving manipulated management fees paid to affiliated companies (Decision: Tax Court Decision No. PUT-009842.15/2023/PP/M.XVIIIB).

In practice, many taxpayers engage in these activities in the hope of reducing the amount of tax payable to the state. One of the justifications often used for such tax avoidance is the frequent occurrence of corruption involving tax officials, including employees and senior officials, who misuse tax revenues already paid by taxpayers. For taxpayers holding this perception, such conduct undermines the principle of justice and contributes to their reluctance to fulfil their tax obligations. In addition to concerns over fairness, the complexity of tax regulations, which often contain ambiguous provisions regarding deductible expenses, provides opportunities for taxpayers to exploit weaknesses in the system.

Under the Law on General Provisions and Tax Procedures, the self-assessment system grants taxpayers full authority to calculate and report their own tax liabilities. However, the tax authority continues to exercise supervisory functions to ensure compliance, particularly regarding expenses deducted from gross income.

Several previous studies are relevant to this research. Sekar AKD, Ida Farida, and Rika N. examined tax avoidance through revenue manipulation. Jonathan Raymond B., in the Lex Privatum journal, focused on tax avoidance through the concealment of income. Other studies by Indra Permana S., Hartanto, and Putri H., as well as Tanudjaja and Rita Listyarini, discussed tax avoidance through fictitious tax invoices, sham transactions, and fictitious invoices combined with reductions in the Tax Base. Meanwhile, Rizky C., Rahel, and Octora examined tax avoidance through manipulated reports and forged documents. Unlike these previous studies, this research offers novelty by specifically focusing on tax avoidance through the inflation of business expenses. This study aims to answer the question of how law enforcement should be applied against taxpayers who avoid taxes by inflating business expenses in their Tax Returns.

The Coretax system is designed to integrate the entire tax process, from registration to data collection, fundamentally transforming tax administration by improving operational efficiency and strengthening the tax compliance framework through real-time monitoring and automated validation (Tesalonika 2024). Nevertheless, the integration of this system also faces challenges related to limitations in information technology infrastructure, difficulties in complex data integration, and the potential for high system access loads, all of which require careful mitigation strategies to ensure optimal implementation (Maliki 2025). Although DJP has sought to design the system as effectively as possible, there remains the possibility that certain issues may escape automated validation, particularly given the increasing complexity of tax avoidance schemes (M. N. Abdi, Arfandi, Syamsuddin 2026). Therefore, an in-depth study is needed on effective law enforcement strategies to detect and address tax avoidance practices through the manipulation of business expenses in tax returns, particularly within the context of the integrated Coretax system (Wijaya 2025).

The practice of tax avoidance by engineering or manipulating business expenses to reduce business profits constitutes an aggressive form of tax planning that often borders on illegal tax avoidance, considering its potential impact on state revenue and fiscal justice (P. Supini, A. R. P. Gandakusumah, Z. N. Auliya 2026). Such practices are commonly carried out by taxpayers to minimize their tax burden, thereby requiring more sophisticated monitoring and law enforcement mechanisms in the digital era (Khoiri 2025). Efforts to inflate business expenses may be conducted through various modus operandi, such as fictitious bookkeeping, mark-ups of purchase prices, or the recognition of expenses unrelated to the company's operational activities, as well as several other methods.

There have been several cases in Indonesia related to the inflation of business expenses, including the case of PT Asian Agri Group (Suwir Laut), where the method involved increasing management expenses and manipulating export prices (transfer pricing), thereby reducing the company's profits (Decision: Supreme Court Cassation Decision Number 2239 K/Pid.Sus/2012); the case of PT Kencana Multi Indonesia (Hanafi), where the method involved fictitious tax invoices recorded as deductible tax expenses (Decision: East Jakarta District Court Decision Number 25/Pid.Sus/2023); and the tax dispute between PT API (INTRA Group) and DJP, where the method involved manipulating management fees paid by PT API to its affiliated company (Tax Court Decision Number PUT-009842.15/2023/PP/M.XVIIIB).

In practice, many taxpayers engage in such actions with the expectation of reducing the amount of tax payable to the state. One justification for this form of tax avoidance is the frequent occurrence of tax employees, tax officers, and even tax officials being involved in corruption involving taxes that have been paid by taxpayers. For taxpayers who hold such perceptions, these actions are considered an injustice, thereby becoming one of the reasons for their unwillingness to fulfill their tax obligations. In addition to perceptions of justice, the complexity of tax regulations, which often contains ambiguous provisions regarding deductions from gross income, provides a strategic instrument for taxpayers to exploit weaknesses in the system (Apriani 2025).

Under the Law on General Provisions and Tax Procedures, the self-assessment system grants taxpayers full authority to report their own tax liabilities, while the fiscal authority continues to perform its supervisory function to ensure compliance regarding expenses deducted from gross income (Setiawan 2019).

Several previous studies are relevant to this research, particularly those concerning tax avoidance. Research by Sekar AKD, Ida Farida, and Rika N. focuses on tax avoidance through revenue manipulation. Research by Jonathan Raymond B., published in the Lex Privatum journal, highlights tax avoidance through the concealment of income. Other studies examine tax avoidance through fictitious tax invoices, fraudulent transactions, fictitious invoices, and reductions in the tax base. These studies were conducted by Indra Permana S., Hartanto, and Putri H., as well as by Tanudjaja and Rita Listyarini. Meanwhile, Rizky C., Rahel, and Octora conducted similar research focusing on tax avoidance through manipulated reports and forged documents. Therefore, unlike previous studies, this research offers novelty by focusing on tax avoidance through the inflation of business expenses. This study aims to address the issue of how law enforcement should be applied against taxpayers who engage in tax avoidance by inflating business expenses in their tax returns.

LITERATURE REVIEW

Law Enforcement

In the theoretical context, law enforcement is understood as the process of realizing the objectives of law into reality. Satjipto Rahardjo, in his book *Masalah Penegakan Hukum*, emphasizes that this process includes the realization of the ideals of justice, legal certainty, and social utility. In line with this view, Soerjono Soekanto, in *Faktor-faktor yang Mempengaruhi Penegakan Hukum*, defines law enforcement as the activity of harmonizing values embodied in established legal norms and manifested in human conduct as the final stage of implementing those values in order to create, maintain, and preserve social order (Munawar 2019). In the context of tax crimes, this theory emphasizes that criminal sanctions must serve as an effective instrument to prevent criminal acts and to restore state revenue losses resulting from the manipulation of business expenses. Accordingly, the imposition of strict sanctions is not merely intended to increase state revenue but also to enhance taxpayers' awareness in fulfilling their tax obligations voluntarily.

Another legal scholar, Jimly Asshiddiqie, argues that law enforcement is a logical consequence of the rule of law, which is founded upon the supremacy of law in ensuring public order and the protection of human rights (Murlinus 2023).

According to Satjipto Rahardjo, law enforcement is not merely the rigid application of legal rules by law enforcement officers but rather a dynamic process that must capture the sense of justice prevailing in society and translate it into legal reality. From the perspective of progressive law, which he developed, law enforcement must be oriented toward social benefit and aimed at serving the public interest. Therefore, it should not become trapped in formalistic legalism that hinders the achievement of substantive justice. Applying this perspective to the implementation of the Coretax system, the integration of sociological factors in law enforcement becomes crucial to minimizing opportunities for taxpayers to manipulate business expenses in ways that undermine tax compliance. By prioritizing the digitally based Coretax system, supervisory effectiveness can be enhanced through adequate facilities and infrastructure to validate the reasonableness of business expense components reported in tax returns. Soerjono Soekanto, in *Faktor-faktor yang Mempengaruhi Penegakan Hukum*, explains that the success of law enforcement depends on the interaction of five essential factors: the law itself, law enforcement officers, facilities or infrastructure, society, and culture. He emphasizes that these five factors are closely interconnected and serve as the primary indicators of the effectiveness of legal implementation. The implementation of the Coretax system represents a concrete effort to strengthen the facilities and infrastructure factor, enabling the digital validation of business expense components to be carried out objectively in order to minimize tax avoidance practices.

Law enforcement in the field of taxation consists of a series of actions undertaken by the fiscal authority to ensure taxpayer compliance through supervision, tax audits, and tax collection (Lenggono 2021). Tax authorities play a crucial role as supervisors to ensure that tax liabilities have been calculated and reported in accordance with applicable laws and regulations (J. M. Chandra, L. D. Anggraini 2023). Given that Indonesia's tax collection system relies on taxpayer honesty through the self-assessment system, the role of the fiscal authority becomes essential in examining the validity of tax returns to detect potential manipulation of business expenses (H. A. Y. Sari, M. Makaryanawati 2020). The flexibility provided under this system requires taxpayers to report their tax liabilities accurately, as the system fundamentally depends on honesty and an adequate understanding of tax regulations (Sari 2022). The effective implementation of this system gives rise to taxpayers' responsibility to carry out the entire series of tax obligations, from calculating tax liabilities to reporting them through the Tax Return (SPT) (D. Lesmana, D. Panjaitan 2018). Since the transition to the self-assessment system following the 1983 tax reform, the integrity of tax return reporting has become the primary indicator of taxpayer compliance with fiscal obligations (Alfasadun 2022). Therefore, law enforcement in this field must be capable of imposing appropriate and fair sanctions for every violation involving the reporting of business expenses in order to maintain the effectiveness of the self-assessment system (Pahlevi 2018). This is consistent with the role of tax audits as a vital instrument for verifying both formal and material taxpayer compliance in detecting discrepancies in reported data (H. N. Ichwan, H. A. P. Maulidina, I. Nazhara, R. Melati 2026).

Legal Certainty

A proper law enforcement process cannot be separated from the principle of legal certainty. This principle is expected by all stakeholders involved in taxation, including the Ministry of Finance, DJP, taxpayers, tax practitioners, and the general public.

According to Utrecht, the law is intended to guarantee legal certainty (*rechtszekerheid*) in society. In essence, the law must provide clear rules, protect rights, and maintain order in social relations. Utrecht divides legal certainty into two forms.

1. legal certainty arising from the existence of general legal rules means that people can understand which actions are permitted and which are prohibited. The law provides guidance for behavior, and individuals are able to know the legal consequences of their actions. Therefore, legal rules must be clear, written, and understandable so that arbitrary conduct can be prevented.
2. legal certainty protects individuals against arbitrary actions by the government. The state or public authorities may not act at their own discretion, citizens are entitled to protection from governmental actions, and every governmental action must have a legal basis. Accordingly, legal certainty protects the rights of citizens from being violated by those in authority.

Consistent with this view, Gustav Radbruch, in *Rechtsphilosophie*, emphasizes that legal certainty is one of the fundamental values of law that must be fulfilled to ensure that written legal rules function as clear and predictable guidelines for society, thereby avoiding ambiguity in the application of legal norms. Complementing this perspective, Sudikno Mertokusumo, in *Mengenal Hukum: Suatu Pengantar*, states that legal certainty is a fundamental requirement of law enforcement, serving as protection against arbitrary actions by enabling legal subjects to know what they may reasonably expect under specific circumstances.

In the implementation of the Coretax system, the integration of these principles is essential to ensure that the validation criteria for business expenses are based on clear legal grounds, thereby minimizing opportunities for manipulation and creating a more transparent tax compliance environment.

Inflating Business Expenses

The practice of inflating business expenses in tax returns is often carried out by recording fictitious expenses or recognizing expenditures that are not directly related to activities undertaken to earn, collect, and maintain income (the 3M principle). This modus operandi technically targets operating expense accounts that are difficult to verify physically, thereby obscuring the distinction between legitimate business expenses and personal expenditures that are not deductible from gross income (W. Khusniah, Z. R. Merbaka, I. Pahala 2025). Inflating business expenses in financial statements is generally carried out through business financial reports, particularly expense accounts presented in the income statement. This method frequently involves manipulation of operating expense accounts such as business travel expenses, promotional expenses that are not adequately documented, or depreciation expenses that are disproportionate to the actual acquisition cost of the assets.

Indonesian tax law fundamentally distinguishes business expenses into deductible expenses and non-deductible expenses, whereby expenses that may be deducted from gross income must satisfy the requirement of being directly or indirectly related to activities undertaken to earn, collect, and maintain income (Susanto 2022).

Conversely, expenditures that lack a legitimate business purpose or are personal in nature cannot be claimed as deductions, and attempts to reclassify non-deductible expenses as deductible expenses constitute manipulative practices that violate statutory tax provisions (Nugrahanto 2021).

Numerous previous studies have examined tax aggressiveness from various perspectives and have frequently associated it with variables such as accounting irregularities, financial reporting, and earnings management (Yasa 2023). However, only a limited number of studies have specifically examined the practice of inflating business expenses as a strategy for tax avoidance and its implications for tax law enforcement.

METHOD

This study employs normative legal research, using a statutory approach, which involves examining all legislation and regulations relevant to the legal issue under investigation. The legal materials used in this study consist of primary legal materials, namely statutory regulations, particularly tax-related laws such as the UU KUP, UU HPP, and UU PPh. Other legal materials include secondary legal materials, consisting of legal journals, legal textbooks, opinions of legal scholars, and legal dictionaries. In addition, the researcher also uses non-legal materials, including non-legal textbooks such as economics books and corporate financial reports.

The legal materials were collected through literature searches and documentation studies conducted through libraries, the internet, bookstores, and other media. The legal materials were then processed through an in-depth examination using the statutory approach to obtain answers to the research questions that constitute the focus of this study. The analysis employed is qualitative, by interpreting the legal materials. The results of the analysis are subsequently used to draw conclusions regarding the legal issues examined in this research.

RESULTS AND DISCUSSION

This study was conducted over a period of approximately 2.5 months, with the research location selected within the former Surakarta Residency area. The findings reveal a relatively unique result, as tax avoidance through the inflation of business expenses can be classified into two different categories:

1. **Subject to tax criminal sanctions.**
2. **Not subject to tax criminal sanctions.**

These findings are noteworthy because they indicate that a taxpayer's act of inflating business expenses does not automatically constitute a tax crime. Such conduct may not necessarily result in state revenue losses and, therefore, may not always fall within the scope of tax criminal offenses.

Law Enforcement Against Taxpayers Who Avoid Taxes by Inflating Business Expenses in Their Tax Returns

Artificially inflating business expenses to reduce the amount of tax payable constitutes one form of tax crime. According to Mardiasmo, this conduct falls within the category of financial statement manipulation, whereby taxpayers intentionally record expenses exceeding actual business expenditures in order to reduce taxable income. Such practices not only violate the law but also undermine the integrity of the tax system (Gurusinga, L. B., & Chandra 2022).

Becker's theory of economic rationality suggests that individuals or business entities that unlawfully inflate business expenses tend to act based on a calculation of risks and benefits. If the sanctions imposed are lower than the tax savings obtained, offenders will have greater incentives to commit such violations. Therefore, the imposition of proportional administrative and criminal sanctions is an important measure to deter this conduct.

Many taxpayers are unaware that fictitious expenses or expenditures unrelated to their business activities may constitute criminal offenses. In this regard, more effective tax education and public outreach are necessary to prevent both intentional and unintentional errors in financial reporting. The unlawful inflation of business expenses requires serious attention from the tax authorities. A combination of education, strict supervision, and fair law enforcement can serve as an effective approach to minimizing such tax crimes. If taxpayers fail to fulfill their tax obligations in accordance with statutory regulations, they may be subject to administrative sanctions as well as criminal sanctions. Violations relating to tax administration are subject to administrative sanctions, whereas violations constituting criminal offenses in the field of taxation are subject to criminal penalties (Ningrum, D. K., Ispiyarso, B. 2016). Tax crimes generally consist of intentional acts such as failing to report taxes, failing to pay taxes, or manipulating tax-related data. These violations not only reduce state revenue but also create inequality within the tax system (Nor'Aini, D. F., & Rakhmawati 2024).

In criminal law theory, tax crimes are classified as economic crimes that undermine the state's financial system. Soerjono Soekanto explains that such crimes have broad social implications because they reduce funds that should otherwise be allocated for national development. Therefore, firm law enforcement is necessary to create a deterrent effect and prevent similar violations in the future (Maria, A., Elim2, I., & Budiarso 2018).

Tax crimes should be viewed as multidimensional issues requiring a comprehensive approach. Strengthening taxpayer education, enhancing supervision, and imposing fair sanctions are essential measures for creating a more efficient and accountable tax system. Under UU KUP Number 16 of 2009 and UU HPP, Chapter III concerning General Provisions and Tax Procedures, tax crimes are regulated under Article 39 and Article 39A.

The findings of this study indicate that criminal law enforcement against taxpayers who engage in tax avoidance by inflating business expenses in their tax returns can only be applied where the inflated business expenses are reported unlawfully and are not accurate, complete, clear, or supported by genuine and valid transaction evidence. Conversely, where the increase in business expenses is carried out lawfully, accurately, completely, and clearly, and is supported by authentic and valid transaction evidence, the taxpayer cannot be subjected to criminal tax sanctions.

CONCLUSION

This study reaches a significant conclusion, namely that not every form of tax avoidance carried out by inflating business expenses necessarily constitutes a tax offense punishable under criminal tax law. Where the increase in business expenses is carried out lawfully, completely, accurately, and clearly, and is supported by authentic transaction evidence, such conduct is not subject to criminal tax sanctions.

Nevertheless, this study has a limitation in that it does not specifically examine which categories of business expense accounts are most likely to be used as instruments for tax avoidance in detail. Therefore, the researcher recommends that future studies include specific business expense accounts as a research variable in order to provide a more comprehensive analysis of tax avoidance through the inflation of business expenses.

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