

Investigating the Correlation Between Formal Tax Law Violations and the Manifestation of Tax Crimes in Batam, Indonesia

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Abstract. This study examines how formal (administrative) tax non-compliance may, under specific legal and procedural conditions, escalate into tax crimes in Indonesia, using Batam as a case study. Batam is a free trade zone with intensive cross-border transactions and stringent VAT documentation requirements, making it a relevant setting for observing the administrative–criminal boundary in enforcement practice. Employing normative legal research, we analyze statutes and implementing regulations (including KUP provisions on Articles 38, 39, and 39A), OECD guidance as a comparative analytical lens and selected Indonesian court decisions (2020–2025) to map escalation thresholds and taxpayer safeguards consistent with the *ultimum remedium* principle. The findings suggest that formal violations, such as late or non-filing, deficient bookkeeping, and documentary irregularities, primarily serve as compliance-risk signals and should typically receive administrative attention. Criminal exposure becomes plausible only when these violations are accompanied by qualifying elements such as intent (*dolus*), patterned repetition, falsification/forgery, and demonstrable fiscal consequences supported by preliminary evidence procedures. Overly expansive criminalization may undermine legal certainty, taxpayer trust, and investor confidence. We recommend standardizing escalation indicators, strengthening the consistency of preliminary evidence assessment, and enhancing taxpayer legal literacy and administrative rectification pathways to ensure a fair and measurable boundary between administrative sanctions and criminal prosecution.

Keywords: Batam, Formal Compliance, Legal Certainty, Tax Crime, *Ultimatur Remedium*

1 Introduction

In a self-assessment tax system, compliance encompasses both the accurate determination and payment of tax (material/substantive compliance) and adherence to procedural duties (formal/administrative compliance) [1]–[3]. Material compliance relates to the correct tax base, reporting, and payment, whereas formal compliance covers registration, timely return submission, bookkeeping, and cooperation during

audit and verification. Because these dimensions carry different enforcement tools and sanctioning consequences, maintaining a clear conceptual separation is essential for legal certainty and consistent interpretation throughout the manuscript.

Formal tax law violations therefore include non-registration, failure to file or late filing, incomplete returns, and the inability to maintain or provide adequate documentation even where underpayment is not yet proven [4]. This study also applies a strict doctrinal distinction among tax avoidance (lawful planning within statutory rules), tax evasion (unlawful concealment or misrepresentation), and tax crime (conduct meeting statutory offense elements with culpability requirements and criminal consequences) [1], [5], [6]. In particular, the element of intent (*mens-rea*) and the applicable legal consequences are used as key differentiators between administrative non-compliance and criminal liability.

Internationally, the OECD's Fighting Tax Crime principles provide widely referenced guidance on when serious non-compliance should be treated as criminal and how investigative capacity should be balanced with safeguards [7]. In this study, OECD standards are used as a comparative analytical lens (soft-law reference) and are contextualized within Indonesia's statutory framework, rather than treated as binding authority.

Accordingly, breaches of formal tax legislation should not be read as automatically criminal. They function primarily as early warning indicators of compliance risk that may trigger audit, correction, and administrative sanctions. Escalation to the criminal domain is justified only where qualifying elements are established—such as patterned repetition, intentional obstruction, falsification/forgery, and demonstrable fiscal consequences—and where procedural thresholds for preliminary evidence are satisfied. This approach aligns with the *ultimum remedium* principle, which positions criminal sanctions as a last resort.

The slippery slope framework further indicates that enforcement power and perceived legitimacy jointly shape compliance behavior [8]. When taxpayers treat formal duties as merely technical, they may overlook that repeated administrative breaches can increase enforcement risk and legal exposure, underscoring the importance of education and outreach for prevention.

The administrative–criminal boundary has therefore become a key normative issue in tax law and governance, particularly because discretionary enforcement and weak operational thresholds may generate legal uncertainty and potential abuse [9]–[12]. Strengthening procedural safeguards is essential to preserve the rule of law and taxpayer rights.

Prior studies also caution that expansive or inconsistent criminalization may undermine legal certainty, investor confidence, and taxpayer trust [11], [13], [14]. This study addresses these concerns by examining the normative relationship between formal violations and criminal liability in Indonesia and by identifying policy steps that promote predictable, fair, and proportionate enforcement.

Empirically, sophisticated tax crimes often involve underreporting combined with deliberate non-compliance with formal reporting and record-keeping obligations, particularly where concealment strategies are used [6]. This reinforces the importance

of treating formal compliance as both an administrative requirement and a governance signal, while avoiding premature criminal labeling.

OECD guidance on compliance risk management likewise recognizes late or non-filing and other administrative irregularities as potential indicators for risk-based audit selection and, in exceptional cases, criminal investigation—subject to clear thresholds and safeguards [7], [15].

In Indonesia, formal compliance challenges remain visible in annual return submission patterns. For example, the Directorate General of Taxes has reported that the 2023 annual income tax return submission rate did not reach full target achievement, with particularly low compliance among certain taxpayer segments. These patterns motivate closer attention to formal violations as compliance-risk signals; however, they must be interpreted carefully so that administrative gaps are not conflated with criminal guilt.

Subnational evidence from Batam provides a relevant micro-context: studies at local tax offices suggest that modernization, taxpayer knowledge, and service quality can improve reported compliance, while the deterrence effects of sanctions and e-filing may vary across taxpayer groups. These findings invite a more integrated analysis linking administrative compliance patterns to the doctrinal and procedural limits of enforcement.

Batam is selected not only as an economic hub, but also as a Free Trade and Free Port Zone (KPBPB/FTZ) with intensive trade flows and distinctive VAT documentation regimes. Such institutional and transactional complexity can increase the probability of formal errors and documentary disputes, making Batam an appropriate case to test the clarity of administrative–criminal boundaries and their implications for national tax enforcement design.

Existing studies in Indonesia and Batam often treat formal compliance as an outcome variable or focus separately on tax crime enforcement, leaving limited analysis of how patterns of formal violations interact with escalation mechanisms and criminal exposure. This study fills that gap by combining doctrinal mapping, procedural analysis (audit and preliminary evidence), and jurisprudential patterns to assess how formal violations may become legally relevant to tax crimes.

Recent reforms have strengthened criminal provisions and enforcement instruments in Indonesian tax law [16], [17]. At the same time, the *ultimum remedium* principle is frequently invoked to preserve proportionality and prioritize state revenue recovery over punitive escalation [18]–[20]. The burden of proof and preliminary evidence requirements also complicate the practical separation between administrative violations and criminal acts [21], [22].

This study addresses three research questions: (1) Under what legal and procedural conditions do formal tax violations qualify as tax crimes under Indonesian law? (2) How do legal principles especially *ultimum remedium*, proportionality, and taxpayer protection limit over-criminalization and promote legal certainty? (3) What policy and legal reform recommendations are feasible to maintain a fair boundary between administrative sanctions and criminal tax enforcement?

The study contributes by (i) clarifying key compliance concepts and legal categories, (ii) mapping escalation indicators and procedural safeguards, and (iii) offering

balanced recommendations that support enforcement effectiveness while protecting legal certainty, trust, and investment climate considerations.

2 Method

This study employs normative legal research to examine the legal and procedural linkage between breaches of formal tax legislation and the manifestation of tax crimes within the Indonesian tax framework, with Batam serving as the focal jurisdiction. The research delineates the doctrinal boundary between administrative non-compliance and criminal culpability, assesses how the *ultimum remedium* principle is operationalized in enforcement practice, and maps the conditions that may facilitate escalation from administrative handling to criminal processes. The analysis is doctrinal and procedural in nature and does not claim a statistical causal relationship; descriptive compliance indicators are used only to motivate and contextualize the normative inquiry [23].

The study combines three complementary approaches: statutory, conceptual, and case-based analysis. The statutory approach identifies provisions governing formal obligations, administrative sanctions, and criminal offenses in the national tax regime (including Articles 38, 39, 39A, and related implementing rules). The conceptual approach refines the analytical framework using doctrines such as *ultimum remedium*, proportionality, legality, legal certainty, and taxpayer rights. The case-based approach examines selected court decisions and enforcement materials (2020–2025) to observe how formal violations, evidentiary thresholds, and discretion operate in practice. OECD guidance is used as a comparative reference point to evaluate the balance between enforcement capacity and safeguards [7].

Primary legal materials include statutes, government regulations, ministerial regulations, and technical rules governing audits, preliminary evidence procedures, determinations, and investigations, as well as selected court decisions on tax crimes and culpability standards. Secondary materials include scholarly work on criminalization in tax law, administrative–criminal boundaries, trust and compliance dynamics, and safeguards for taxpayer rights. Table 1 summarizes the key regulatory instruments analyzed in this study.

Table 1. Primary Legal Materials and Regulations Governing Taxation and Financial Schemes in Indonesia

Cluster	Regulation	Relevance into Research	Analysis
Constitutional basis of the 1945	Constitution of the Republic of Indonesia, Article 23A	The legal basis for tax collection and the principle that taxes must be regulated by law	Used as the foundation for arguments about legal certainty and the legitimacy of sanctions
The main formal	Law No. 6 of 1983 concerning General Taxes and Tax Procedures and its latest amendments	Key regulations include formal obligations, administrative sanctions, and criminal tax offenses (including Articles 38, 39, 39A, and 43)	The demarcation between administrative and criminal law and the reading of <i>ultimum remedium</i>

Policy Reform and Sanction	Law No. 7 of 2021 concerning the Harmonization of Tax Regulations (HPP)	Amending the General Taxation and Tax Laws (KUP) and material tax laws is crucial for understanding the direction of reform	The evolution of policy and its impact on criminalization practices
Economic Regulations and Consolidation	Law No. 6 of 2023	Emphasize the consolidation of cross-sectoral policies, including taxation aspects	The policy context influencing administrative design and enforcement
Related Material Tax	Income Tax Law (Law No. 7 of 1983) and amendments through the HPP	Material obligations that form the context of formal violations	Used to link formal reporting/accounting with material consequences
Related Material Tax	VAT & Sales Tax on Luxury Goods Law (Law No. 8 of 1983) and amendments through the HPP	The issue of invalid/fictitious tax invoices related to Article 39A of the General Tax Procedures (KUP)	Formal gray area and criminal
Post-HPP Implementation Rules	Government Regulation No. 50 of 2022	Regulating procedures for the implementation of tax rights and obligations	Serves as a detailed reference for forms of administrative violations and procedures
Tax audit	Minister of Finance Regulation No. 15 of 2025 concerning Tax Audits	Regulating audit standards and procedures as the "first step" in detecting formal violations	Arguing for mediation of discretion and technical standards before escalating criminal charges.
Preliminary evidence	Minister of Finance Regulation No. 177/PMK.03/2022	Regulates the examination of preliminary evidence of tax crimes	The most strategic transitional regulation in formal and criminal theses
Tax investigation	Minister of Finance Regulation No. 17 of 2025	Regulates technical procedures for investigating tax crimes	Analysis of procedural thresholds and authorities.
Job Creation Implementation	Minister of Finance Regulation No. 18/PMK.03/2021	Taxation Procedures within the Job Creation Framework	Useful for assessing the consistency of derivative norms with the <i>ultimum remedium</i> principle
Preventing invalid invoices	PER-9/PJ/2025	Deactivating access to create tax invoices related to invalid invoices	Used to demonstrate the interaction of administrative instruments and criminal risk control
VAT Administration	PER-03/PJ/2022	Technical regulations for tax invoices and VAT administration	Reinforcing areas of formal violations that frequently lead to disputes/enforcement
Batam-FTZ Context	Government Regulation No. 46 of 2007 in conjunction with	Legal basis for the Batam Free Trade Zone (KPPBPB) as a free trade zone	Explaining the specific obligations and risks of formal violations in Batam

	Government Regulation No. 5 of 2011		
Batam–FTZ Context	Government Regulation No. 41 of 2021	A more modern framework for implementing the KPBPB	Strengthening Batam's "normative setting" in case study arguments
Batam–FTZ Context	Ministry of Finance Regulation No. 173/PMK.03/2021	Procedures for VAT/Luxury Sales Tax on BKP/JKP transactions from/to the KPBPB	Mapping potential formal VAT violations unique to Batam
Enrichment (optional)	Law No. 8 of 2010 concerning Money Laundering (TPPU)	Framework if tax crimes are constructed as predicate crimes.	Expanding the consequences of criminalization
Enrichment (optional)	Law No. 1 of 2023 concerning the Criminal Code (effective January 2, 2026)	General principles of criminal punishment; remains <i>lex generalis</i> compared to the KUP	Foundation of the principle of proportionality/corporate criminalization

Primary legal materials encompass court decisions from 2020 to 2025 that pertain to tax offenses, the elements of culpability, standards of proof, and judges' considerations in determining if formal violations constitute criminal offenses. Secondary legal materials encompass scholarly literature, such as books, journal articles, prior research findings, and expert opinions, that address issues related to criminalization in tax law, the boundaries between administrative and criminal law, and discussions on safeguarding taxpayer rights.

Techniques for collecting legal materials were employed through library research. We performed an inventory of norms and court decisions, categorizing them according to the type of formal violation, indicators of escalation to criminal law, enforcement rationality, and patterns of jurisprudential argumentation. This study employed Batam as a case study to elucidate the functioning of general norms and principles within local law enforcement, emphasizing normative over empirical research.

The examination of legal materials was conducted qualitatively and juridically by employing techniques of legal interpretation and reasoning. We used grammatical interpretation to determine the precision of the norm's meaning, systematic interpretation to evaluate the interconnections between provisions within a regulatory framework, and teleological or purposive interpretation to investigate the rationale for norm formation and its relevance to the principle of *ultimum remedium*. We also investigated horizontal and vertical synchronization to assess how well administrative and criminal norms align and identify potential regulatory gaps that could lead to overlapping enforcement.

This strategy ensured that the outcomes were not based primarily on a single legal source, but rather on how well the arguments fit together across written rules, scholarly perspectives, and prior court decisions. The analysis results are structured to offer legal policy recommendations regarding the imperative for regulatory differentiation between administrative and criminal liability, the standardization of escalation criteria, and the augmentation of procedural safeguards for taxpayers.

Table 2 shows a basic map of formal and administrative infractions and how they could lead to criminal law.

Table 2. Mapping Formal Violations, Administrative Handling and Potential to the Criminal Escalation

Formal Tax Violations	Administrative Handling	Escalation Indicators (Red Flags)	Potential Criminal Basis (KUP Law)	Bridging Procedural Instruments
Late filing of tax returns (SPT)	Administrative sanctions under the KUP regime and its implementing rules	Repeated non-compliance, multi-year pattern, or supporting data indicating state revenue loss	Potentially related to Article 38 where negligent return-related conduct causes revenue loss; escalation depends on proof and context	MoF Reg. 15/2025 on tax audits as an entry point for intensified compliance review
Failure to file tax returns	Administrative penalties and corrective measures under KUP.	Indications of deliberate evasion, falsified supporting documents, or non-cooperation during audit	Article 38 (negligence) or Article 39 (intent) depending on the established elements	MoF Reg. 177/2022 governs preliminary evidence examinations when strong suspicion of a tax crime exists
Incorrect/incomplete returns	Administrative sanctions and tax adjustments under KUP	Evident intent to evade, manipulation patterns, or engineered documentation	Article 38 for negligence; Article 39 for intentional conduct causing revenue loss	DGT Reg. PER-1/PJ/2024 provides the technical framework for preliminary evidence procedures
Failure to register / misuse of taxpayer identity	Administrative rectification and sanctions	Use of fictitious identities, structured schemes, or linkage to illicit document networks	Potentially Article 39 if intent and revenue loss are proven	Audit-to-criminal transition may proceed under MoF Reg. 177/2022
Improper bookkeeping/record-keeping	Administrative sanctions and tax corrections	Deliberate destruction/alteration of records or obstruction of auditors	Potentially Article 39 subject to evidence of intent and loss	MoF Reg. 15/2025 clarifies audit scope and standards
Use of improper/false tax documents (general)	Administrative route prioritized in line with ultimum remedium considerations	Forged documents, repetition, and demonstrable revenue loss	Potentially Article 39	MoF Reg. 177/2022 and PER-1/PJ/2024 as the preliminary evidence backbone
VAT invoices not based on real transactions	Administrative restriction/correction measures and VAT adjustments	Systematic fictitious invoice schemes or clear mens rea	Article 39A as the specific VAT invoice crime provision	Preliminary evidence stage follows MoF Reg. 177/2022 and DGT technical rules

Table 2 presents an operational framework of the correlation among formal tax law infractions, administrative responses, and the potential progression to criminal culpability. This methodological mapping shows that the transition from administrative to criminal is not driven by a single factor but is influenced by audit procedures, preliminary evidence assessments, and enforcement discretion. Also, the table serves to assess the coherence of *ultimum remedium* and proportionality in tax enforcement practices and judicial reasoning, specifically in evaluating whether authorities and courts have preserved a justifiable distinction between administrative non-compliance and criminal culpability. In the context of Batam, the table enhances comprehension of formal compliance patterns among the regulatory and documentary intricacies of the free trade zone, so reinforcing the study's normative analysis while maintaining its doctrinal focus.

This research offers both theoretical and practical insights into defining the boundaries of criminality in the tax domain, and also intellectually advances the discourse on the relationship between formal infractions and tax offenses within the context of *ultimum remedium*. This research serves as a normative reference for policymakers and law enforcement personnel, ensuring that sanctions escalations adhere to uniform, measurable principles that promote legal certainty and substantive justice.

3 Result

The normative review of tax statutes, implementing regulations, and jurisprudential patterns yields findings on (i) the typology of formal violations, (ii) measurable escalation indicators that may justify criminal processes, and (iii) procedural safeguards that operationalize *ultimum remedium* and protect legal certainty in the Batam context.

The analysis indicates that formal tax law violations can be positioned along a spectrum of non-compliance with procedural obligations: registration and identity, filing and reporting, bookkeeping and record-keeping, and the documentation of specific transactions (including VAT-related documents).

These violations primarily fall within the domain of tax administration and serve as the main entry point for monitoring compliance. Indonesian tax law recognizes criminal provisions (Articles 38, 39, and 39A of the KUP Law) that may apply when statutory elements especially culpability and relevant fiscal consequences are proven. At the same time, the *ultimum remedium* principle supports prioritizing administrative remedies to avoid double punishment and preserve legal certainty [24].

In the mapping framework, common formal violations include late or non-submission of returns, administrative defects in returns, irregular or unverifiable bookkeeping, and inconsistent transaction documentation. Prior scholarship notes that operational thresholds for escalation such as indicators of state loss and evidentiary standards remain insufficiently articulated, creating potential inconsistency in handling similar cases [25], [26].

The interplay between enforcement power and trust in authority can shape compliance outcomes [27], [28]. Premature or inconsistent criminalization of procedural violations may weaken legitimacy and voluntary compliance, particularly where administrative errors are conflated with criminal intent.

Normatively, escalation from formal violations to criminal offenses depends on the construction of culpability and evidentiary support. Article 38 of the KUP Law reflects negligence-based conduct (*culpa*), while Article 39 (1) concerns intentional acts (*dolus*), providing a core doctrinal boundary for deciding whether a case should remain administrative or move into criminal processes.

Article 39A contains distinctive features for VAT invoice-related offenses, where the integrity of invoices and documentary evidence becomes central in the evidentiary assessment. This escalation pathway is procedurally mediated by PMK 177/PMK.03/2022, which regulates preliminary evidence examinations prior to formal investigation.

Overall, the legal materials and mapping results suggest that formal violations related to reporting, bookkeeping, and transaction documentation are more likely to trigger criminal exposure when accompanied by clear red flags such as fabrication or forgery, systematic recurrence, obstruction of audit processes, and indicators of meaningful fiscal impact. Importantly, this is not an automatic criminalization logic; it underscores the need for standardized escalation criteria and consistent safeguards to prevent over-criminalization [26].

The findings also show that enforcement discretion and evidentiary thresholds are decisive in explaining why similar formal violations can yield different legal outcomes. The preliminary evidence stage functions as an intermediary mechanism that may prevent premature escalation when evidentiary quality is insufficient.

Jadidah and Thomas reinforce that *ultimum remedium* should prioritize state revenue recovery and administrative correction before criminal prosecution, except in serious and intentional cases [19], [20]. Mechanisms such as the termination of investigation for state revenue purposes (Article 44B) further reflect this orientation and raise policy questions about proportionality, legal certainty and taxpayer safeguards.

Batam's status as a Free Trade and Free Port Zone (KPBPB/FTZ) intensifies these issues. VAT documentation regimes governing transfers to and from the KPBPB increase the likelihood of formal documentary disputes; therefore, the threshold for criminal escalation should be applied with heightened attention to fault elements and evidentiary sufficiency to avoid misclassifying procedural infractions as tax crimes.

4 Discussion

This study yields four interrelated analytical outcomes. First, it classifies formal violations that commonly appear as compliance-risk signals (filing, bookkeeping, and transaction documentation). Second, it clarifies doctrinal thresholds for escalation based on culpability, fiscal consequences, and evidentiary support within the KUP regime. Third, it shows how audit and preliminary evidence procedures operationalize

the administrative-criminal boundary. Fourth, it identifies Batam's FTZ context as a practical stress-test case where documentary complexity may amplify disputes and enforcement risk.

A systematic, risk-oriented enforcement strategy should therefore protect tax-payer rights while enabling effective action against serious and intentional violations. International norms on tax crime prevention emphasize investigative capacity coupled with safeguards and due process protections, which supports the logic of *ultimum remedium* and proportionality [7], [15].

However, risk maps and escalation indicators are only defensible when operational limits are clear, measurable, and consistently applied. Without such limits, administrative violations may be labeled as crimes too early, creating over-criminalization risks and undermining legal certainty.

In Indonesia, the *ultimum remedium* principle reflects a policy intention to prevent criminal law from becoming the default response in tax administration. The study therefore highlights the need to synchronize KUP criminal provisions with preliminary evidence procedures [29], so that administrative correction remains the primary route unless statutory offense elements and culpability are convincingly established [19], [20], [30].

Doctrinally, formal tax violations can constitute criminal offenses only when statutory elements link administrative conduct to criminal culpability. Establishing *mens rea* (negligence or intent) and evidentiary sufficiency is essential, and formal defects should be interpreted as risk signals rather than as proof of guilt in themselves [31]–[34].

From a governance perspective, expansive criminal liability in tax law may undermine taxpayer trust and voluntary compliance, especially when perceived as unfair or inconsistent. Prior studies show that trust and perceived justice are central drivers of compliance behavior [11], [27], [28]. Over-criminalization may also harm investor confidence and business certainty, which is particularly relevant for trade-oriented regions such as Batam [13], [14].

Policy implications follow from these findings: administrative and criminal tracks should be clearly separated through standardized escalation indicators, consistent preliminary evidence assessment and documentation standards, transparent rectification pathways and taxpayer safeguards and targeted legal literacy programs. These reforms strengthen legal certainty while maintaining enforcement effectiveness against serious, intentional tax crimes.

In Batam's FTZ setting, reform priorities should also include simplification and harmonization of transaction documentation rules, especially for VAT-related processes, to reduce procedural violations arising from administrative complexity. Such measures help ensure that administrative non-compliance is not readily misclassified as criminal behavior without a thorough evaluation of culpability and evidentiary thresholds.

5 Conclusion

This study concludes that the relationship between breaches of formal tax regulations and tax crimes in Indonesia—particularly in Batam is doctrinal and procedural, rather than intrinsically causal. Formal violations serve as compliance-risk signals that may justify audit and administrative correction, but they do not, by themselves, constitute a criminal offense. Escalation is warranted only when normative criteria are satisfied, including culpability (negligence or intent), linkage to relevant fiscal consequences, and evidentiary sufficiency established through audit and preliminary evidence procedures.

Implications. The findings underscore that *ultimum remedium*, proportionality, and taxpayer safeguards are necessary constraints to prevent over-criminalization and to preserve legal certainty. Predictable enforcement supports taxpayer trust and voluntary compliance and may reduce uncertainty that can affect business and investment confidence.

Policy recommendations. We recommend standardizing escalation indicators and documenting measurable red flags, improving consistency in preliminary evidence assessment procedures, strengthening transparent administrative rectification pathways, and expanding taxpayer legal literacy and outreach programs. Together, these steps help maintain a fair boundary between administrative sanctions and criminal prosecution.

Batam-specific considerations. As a designated FTZ, Batam's transaction administration and documentation regimes increase the likelihood of formal violations and disputes, particularly in VAT-related processes. Policy design should therefore prioritize simplifying and harmonizing documentation requirements, improving coordination between regional implementation and national tax administration, and applying criminal thresholds with heightened attention to fault and evidence.

Limitations and future research. This research is limited by its normative approach and does not provide a quantitative test of prosecution trends or case incidence. Future research should combine doctrinal mapping with focused empirical investigation such as sectoral analyses in Batam, time-series patterns of enforcement, or systematic review of verdict trends to assess how consistently *ultimum remedium* is implemented and how it affects compliance and trust.

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