Formulation of Tax Law Policy Based on Cooperative Compliance in Preventing Tax Avoidance in Indonesia

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Abstract. Tax avoidance is a latent problem in the tax system in Indonesia. The self-assessment system allows taxpayers to avoid tax to minimize the value of wealth transfer to the state. This condition creates potential losses with reduced state revenue from the tax sector. This research uses the juridical-normative method to examine favorable laws and regulations and their comparison with scientific theories and concepts to find the ideal formulation of tax regulation using a corporate compliance approach. Based on the results of the analysis, it is known that cooperative compliance is an approach that is compatible with the needs of optimizing tax compliance in Indonesia. The development of modern legal scholarship has encouraged a paradigm transformation to be more humanist, collaborative, and mutual.

Keywords: Cooperative Compliance; Formulation, Self Assessment; Tax Avoidance

1 Introduction

The self-assessment system implemented in the taxation system in Indonesia is one of the strategies to increase the level of tax compliance of taxpayers. In general, a self-assessment system is a system that gives taxpayers the authority to independently calculate the tax value based on asset ownership and applicable tax liability provisions.[1] This system shows that the government provides accommodative space in regulations and gives taxpayers confidence to carry out voluntary compliance to increase tax payment compliance.[2] Apart from that, self-assessment also makes the tax calculation and payment mechanism more efficient, by not directly involving government auditors to calculate the tax value owned by taxpayers.[3]

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In practice, self-assessment not only brings the potential for efficiency and voluntary compliance, but also raises the risk of exploiting tax law loopholes to carry out tax avoidance.[4] Tax avoidance can be done through various alternatives such as setting business costs, manipulating the value and elements of sales items, transfer pricing, intercompany pricing, and denominating asset values which can reduce the tax value that should be. Legally, not all forms of tax evasion can be prosecuted because they do not meet the elements of a violation and are categorized as criminal acts. In various forms, good company management can create a form of tax avoidance by minimizing company expenses for paying taxes legally and without violating the law.[4] However, from the government's perspective, reducing potential tax revenues from what they should be is a detrimental action and is one of the variable obstacles to national development.[5]

The identification of forms of tax avoidance has been elaborated for a long time. In 1988, the Organization for Economic Cooperation and Development (OECD) meeting classified tax avoidance actions with two main categorizations, namely tax evasion and tax avoidance.[3] Research conducted by Barr, James, and Prest in 2014 differentiated between tax evasion and tax avoidance based on their definitive meaning. Tax evasion is defined as an illegal manipulation attempt by a company to reduce the value of the tax owed. With the principle of legality adopted in Article 1 Paragraph (1) of the Criminal Code, the categorization of tax evasion can only be known based on positive legal provisions in statutory regulations. Every form of prohibited action to unlawfully reduce the value of tax is included as tax evasion. Meanwhile, tax avoidance is an effort to avoid either reducing or eliminating the value of certain taxes by exploiting loopholes in statutory regulations. In other words,[3]

Even though the practice of tax avoidance is carried out legally and does not violate the law, it can hurt state revenues because this practice will reduce state income and has the potential to hinder development progress, especially in the aspect of providing infrastructure, services and public utilities.[6] *Tax avoidance* also causes a company's financial condition to become unbalanced, because there is a disparity between the tax value paid by a company in full and those who reduce the value through tax avoidance.[7]

The integration of self-assessment in taxation in Indonesia, the authority to calculate and pay tax values independently by taxpayers, both individuals and business entities, is not exercised completely freely and without supervision.[3] The Tax Authority exercises the authority to supervise its tax rights and obligations. Within this authority, the tax authority can take action in the form of imposing administrative sanctions, tax audits, collection and investigations in the context of law enforcement. This provision is part of Law No. 6 of 1983 as updated by Law no. 16 of 2009 concerning General Provisions and Tax Procedures (UU KUP).

The interest in maximizing state revenue from the tax sector requires the state to be able to formulate strategic policies in order to deal with the problem of tax avoidance in Indonesia. Enforcement of tax law related to tax avoidance has been implemented linearly along with a number of provisions, especially related to the crime of money laundering (TPPU) which has been regulated in several different regulations.[2] In this case, optimizing law enforcement is an important key in preventing tax evasion. Meanwhile, regarding tax avoidance, the approaches that can be taken by the government must be pragmatic, with an orientation towards preventing tax avoidance, but also not limiting flexibility and the principle of freedom of business. In this case, regulating forms of tax avoidance into legal violations will consequently become an obstacle to the progress of the business world, and have a negative impact on investment and development. Freedom of business requires minimum regulation from the state, while tax policy requires the opposite. For this reason, an effective, strategic, alternative approach is needed.

This research aims to elaborate on the potential implementation of the principle of cooperative compliance in tax law policy in Indonesia, as well as its implications for the practice of tax avoidance as a form of tax avoidance that goes beyond the prohibitions in statutory regulations. By implementing the right strategy, the country can have a barrier to stop the flow of avoidance practices by taxpayers, optimize the value of tax revenues, and accelerate national development projections.

2 Method

Normative juridical legal research methods are used as an approach in studying the material discussed in this research. In the study of legal science, the juridical-normative approach is a pattern of problem solving by comparative analysis of statutory regulations with concrete realities that occur in the field.[8] This description will provide a complete picture of the legal gap between das sollen and das sein as well as the solutions that need to be taken to overcome the problems that arise.[9] An inventory of statutory regulations as a primary data source is extracted from all legal products related to tax law, including the 1945 Constitution and Law no. 16 of 2009 concerning the Criminal Code and other laws and regulations.[10] Secondary data sources from books, journals, scientific articles and other credible publications are used as the basis for research construction in order to produce solution and applicable research analysis and conclusions.

3. Results and Discussion

3.1. Limitations of Tax Evasion Categorization in Law

Tax is a form of transfer of wealth from the private sector to the public sector based on law that can be enforced without receiving compensation (tegenprestatie) which can be directly addressed, which is used to finance public expenditure and is used as a driving tool to achieve goals that are outside the scope of state finances. In a genuine sense, taxes are a means for the government to run the public financial cycle and encourage the achievement of national development.[11] Tax payment obligations are based on indirect performance services provided by the state as remuneration for the transfer of wealth through providing access to public services. Starting from this principle, it is possible for every form of tax evasion to be categorized as resistance to the purpose of the conception and objectives of the tax collection system.[6] In its divided form, the boundary between tax evasion and tax avoidance itself is very artificial, but has far opposite implications.[3] An action that is currently categorized as tax avoidance and is not subject to legal sanctions, can become tax evasion and be sanctioned as a form of violation or criminal act, only by enacting statutory regulations.[12] The transition in categorization by determining the formulation of tax avoidance acts to become tax evasion is based on the material impact of these two acts which lead to an action that can have negative consequences for state finances.[13] In Nindi Achid Arifki's opinion, tax avoidance in these two forms is analogous to a "virus" that has become an epidemic in the industrial world, and is a common step taken to reduce the value of certain expenses that must be paid by companies to the state.[3] In practice, tax avoidance is something that companies must do through financial management, to ensure that actions to minimize the tax value are carried out in a way that does not conflict with the law.

In the KUP Law, prevention of tax evasion is carried out through two approaches, namely the self-assessment approach and the sanctions approach.[4] *Self-assessment*provide space for taxpayers to be responsible for calculating the tax value in accordance with the assets owned and the provisions of applicable laws and regulations.[14] This makes it possible for the accountant of each business entity to determine the amount of tax that must be paid by the company. This opportunity opens up opportunities for tax evasion and tax avoidance. Second, to prevent tax avoidance as a logical consequence of the implementation of the self-assessment system, the government stipulates the regulation of criminal sanctions in the KUP Law as a strategic means to resolve all forms of taxpayer non-compliance. These criminal provisions are not limited to the KUP Law, but also in various other forms of legislation related to tax avoidance and its frequent form, money laundering.[1] The formulation of criminal provisions in the KUP Law concretely attempts to overcome taxpayer non-compliance in the taxation system which leads to transaction fraud in the engineering of financial reports, tax shifting, capitalization and transfer pricing, and other details of manipulation which are regulated in Article 39 Paragraph (1) KUP Law, with the following details:[1]

a. Not registering to be given a Taxpayer Identification Number or not reporting his business to be confirmed as a Taxable Entrepreneur;
b. Misuse or unauthorized use of Taxpayer Identification Number or Taxable Entrepreneur Confirmation;
c. Not submitting a Notification Letter;
d. submit a Notification Letter and/or information whose contents are incorrect or incomplete;
e. refuse to carry out an examination as intended in Article 29;
f. showing false or falsified books, records or other documents as if they were true, or do not reflect the actual situation;
g. does not maintain bookkeeping or records in Indonesia, does not show or lend books, records or other documents;
h. not keep books, notes or documents which are the basis for bookkeeping or recording and other documents including the results of data processing from bookkeeping which is managed electronically or carried out using an on-line application program in Indonesia as intended in Article 28 paragraph (11);
i. do not deposit taxes that have been withheld or collected

Apart from that, Article 39A also stipulates forms of tax avoidance by issuing and/or using tax invoices, withholding receipts, collection receipts and tax deposit receipts that are not based on actual transactions.[1] For all forms of tax evasion, the KUP Law imposes the threat of sanctions in the form of fines, imprisonment and even imprisonment. Furthermore, if it is carried out using money laundering methods, the punishment will be based on Law no. 8 of 2010 concerning the Crime of Money Laundering (TPPU).[15]

Policy formulation using a criminal approach has its own latent weaknesses, namely the limited ability of the law to identify all forms of tax avoidance carried out by companies.[16] The company's very spacious work space with self-assessment has opened up space for tax avoidance which cannot be categorized as tax evasion.[12] The forms of tax evasion regulated in the KUP Law are still general in nature, and in certain aspects they can be engineered to reduce the value of the tax that should be paid by taxpayers. In other words, taxpayers can continue to carry out tax evasion without being proven to have violated the law by taking advantage of loopholes in statutory regulations.

3.2. Cooperative Compliance in Increasing Tax Compliance

Increasing taxpayer compliance with the obligation to transfer wealth responsibly to the state is a key aspect in the management of the tax system to prevent tax avoidance. In strengthening tax compliance, the sanctions approach poses multiple risks if it continues to be optimized to reduce the rate of evasion.[17] First, sanctions do not solve the problem because they only regulate some of the actions that can be categorized as tax evasion based on previously established laws and regulations. Meanwhile, if the act has not been regulated by law, then sanctions will not be given and will be included as tax avoidance. Second, formulating a sanctions policy by tightening the types of tax avoidance acts into tax evasion so that they can be subject to legal consequences will directly impact economic sustainability. This condition arises from the company's difficulty in carrying out internal financial management, including tax planning, which is one of the basic mechanisms for ensuring the healthy circulation of company income and expenditure.[18]

An important formulation in strengthening tax compliance is the compliance paradigm (cooperative compliance).[19] *Cooperative compliance*is a form of partnership between the government and taxpayers in the form of a collaborative relationship based on cooperation and mutual trust. Conceptually, cooperative compliance applies the principle of enhanced relationship between taxpayers and the government, which differentiates it from the principle of obligation-based basic relationship. Cooperative compliance represents a paradigmatic shift in tax authorities, from a deterrence-based approach with sanctions obligations and regulatory complexity, to audits and penalties with a collaborative and responsive approach. According to developments in his thinking, cooperative compliance itself has been used as a recommendation by the Organization for Economic Cooperation and Development (OECD) since 2013.[20]

The main advantage of cooperative compliance for the state is that it is an instrument for increasing compliance by achieving tax certainty. Cooperative compliance based on mutualistic cooperation will provide efficiency in managing compliance, certainty, capability, guaranteeing a tax base, savings, and achieving compliance risk management.[3] This condition will make the tax system more organized and efficient and produce optimal absorption. Meanwhile, from the taxpayer's perspective, cooperative compliance provides benefits by increasing tax certainty, making it easier to carry out tax risk management, saving compliance costs, and creating a healthier and more conducive investment climate, apart from being a form of contribution to the development and financial accountability of a company.[6]

In cooperative compliance, three main principles are the foundation for the relational relationship between the government and taxpayers, namely mutual trust, understanding, and transparency.[20] These three principles are a good form of cooperation and mediate between the interests of transparency and certainty of tax law. The first principle, cooperative compliance begins with building mutual trust by conveying taxpayer insight to the tax authority regarding company tax procedures and strategies, which will then be provided with feedback from the tax authority in the form of a solid opinion regarding the company's tax structure. This mechanism provides the capability for tax authorities to be able to focus on taxpayers based on potential risks. Meanwhile, for taxpayers, this provides access to guarantees of legal certainty and tax settlement directly with the tax authority, thereby closing the loopholes for conducting audits on suspected tax evasion.

The second principle, understanding or mutual understanding between the government and taxpayers is carried out on the basis of a mutualistic relationship to provide mutual achievements. Taxpayers provide a responsible transfer of wealth, and as an achievement, the state provides certainty over the taxpayer's business or assets with legal protection. In this concept, there is an attitude of interdependence between the state and taxpayers. The state can impose tax settlement as an administrative requirement in processing certain permits, thereby making taxpayers coherently pay attention to tax provisions, especially in matters related to business entities. The third principle, transparency or mutual openness. Transparency is an important instrument to foster a cooperative compliance paradigm,[20]

At a practical level, cooperative compliance has been implemented in various countries, including Australia, the Netherlands, Ireland, the United Kingdom and the United States.[3] The policy choice to implement this approach is based on considerations of the segmentation and proportion of taxpayers and the size of the tax contribution to state revenue. With the current condition of Indonesia, which has a proportion of state revenue from the tax sector of IDR. 1,716.8 trillion (65.37%) in 2021, so the proportionality of policies to increase state revenues is an important focus to continue to ensure state revenues in healthy and guaranteed circulation. The cooperative compliance approach could be an option in regenerating the relationship between the government and taxpayers from an obligation-based basic relationship to a mutualistic enhanced relationship.[15]

3.3. Challenges of Cooperative Compliance Integration in Indonesia

The integration of cooperative compliance in the taxation system in Indonesia implies legal regeneration with a paradigm shift, both evolutionary and revolutionary.[21] The transformation of the deterrence-based paradigm in developing taxpayer compliance into a responsibility-based cooperative paradigm has several fundamental risk inclinations and challenges that need to be anticipated. In its genuine formulation, the natural challenge of cooperative compliance is the availability of resources and commitment from both parties, taxpayers and the government, in creating a relationship and environment that is mutually open and trusting. This challenge is also an obstacle to implementing the first principle of cooperative compliance, namely mutual trust. In other words, without good mutual trust, cooperative compliance will not be implemented perfectly.[21]

In the context of taxation in Indonesia, a relationship of mutual trust between taxpayers and the government is difficult to achieve as there are still high levels of corruption and commercialization of licensing. In recent developments, public trust in the tax authorities in Indonesia, namely the Directorate General of Taxes, has greatly decreased following the revelation of several corruption cases by officials within the ranks of the Directorate General of Taxes and the Ministry of Finance. The existence of several conditions that lead to public distrust should ideally be of concern to the government and anti-corruption institutions so that the tax authority can transform to maintain competent and corruption-free state institutions.

Mutual trust can only be achieved when the tax authority and taxpayers can carry out mutual commitments in a healthy and transparent manner.

Next, it is necessary to strengthen the capabilities of the tax authorities in the aspects of resources, quantity and quality, to be able to implement cooperative compliance policies in Indonesia.[17] In this case, cooperative compliance requires the tax authority to have consistent disclosure and transparency capacity.[22] For this, collective consideration is needed so that strengthening the tax authority does not result in difficulties for taxpayers, so that the intentions of both parties can be accommodated in a mutual and efficient cooperative compliance policy. Finally, the tax authority needs to design taxpayer segmentation based on business sector, risk and complexity, then training for tax authorities on aspects of taxpayer business becomes a pilot project, accompanied by increasing the number of tax authorities so that the services provided are more optimal.

The proceduralization of the transition of the tax system in Indonesia from obligation-based basic relations to enhanced cooperative compliance relations is a form of long-term and evolutionary reform.[21]The concept of legal reform in Indonesia has taken place in various dimensional aspects, including criminal law, civil law, and various reform provisions in the constitutional system and conflict resolution law.[23] Tax law reform to produce more efficient regulatory policies is an inevitable step, in line with the increase in industry and the potential for state revenues from the tax sector.

*Cooperative compliance*is a tax system that can optimize tax revenues from relational and mutual relationships between the government and taxpayers, especially large industrial companies with high tax values. Tax avoidance which may be an integral part of internal tax management by companies can be avoided by integrating cooperative compliance inherently into the tax system that regulates government and company relations. The mix of characteristics of the extractive industry controlled by large companies in Indonesia, linear with the availability of natural resources and government mining politics, requires strategic steps in optimizing revenue from the tax sector. The cooperative compliance approach is a strategy with low risk and can encourage the achievement of these goals gradually.

4 Conclusion

The regeneration of the national tax system in Indonesia grew out of the need to optimize state revenues from the tax sector and prevent tax avoidance which normatively does not violate the law but is detrimental to the state. Cooperative compliance is an ideal approach that can be integrated, by carrying out several gradual transitions in the tax system in Indonesia to shift the paradigm of an obligation-based basic relationship to an enhanced relationship with the principles of mutual trust, understanding and transparency. Indonesia's position as a country with a high level of industrial growth, with a dominant tax sector revenue contribution, means that implementing cooperative compliance is very necessary to prevent and limit (barrier line up) tax avoidance without a sanctions approach. Consequently, the integration of cooperative compliance will build a healthy business climate with a consistent and trusting relationship between the government and taxpayers, especially business entities. This condition will also make the industrial atmosphere in Indonesia more friendly and attractive for investors, so thatit can actively contribute to increasing income and accelerating national development projections.

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