ABSTRACT: There are various criminal acts or tax violations that can be punished to criminal sanctions. Hence, by the publication of the Criminal Procedure Code, abbreviated as KUHAP, a pretrial is formed to maintain the orderliness in the investigation and protect the suspect against the actions of investigators and public prosecutors that violate the law and harm the suspect. This research aims to find out and examine normatively the pretrial institution that has the authority to examine and adjudicate the application for termination the investigations submitted by the suspect. Also, to determine juridical considerations as the basis of the petition for the pretrial authority cases against the applications for termination of investigations submitted by the suspect. This research is a normative juridical research. The conclusion is obtained that pretrial is the authority of the district court to examine and make decision according to the method regulated in this law, regarding the legality of an arrest and / or at the request of the suspect or his family or other parties on the power of the suspect and the legality of the termination of investigations or prosecution on requests for the sake of upholding law and justice. Furthermore, based on Article 50 of the Criminal Procedure Code and Article 4 section (2) of Law No 48/2009 concerning on Judicial Power, Article 50 of the Criminal Procedure Code and Article 4 section (2) concerning on Judicial Power that give the suspect or defendant the right so that his fate is not suspended and obtains legal certainty.

KEYWORDS: Termination of Cases, Suspects, Investigation, Pretrial

I. INTRODUCTION

Law is made to be obeyed by the people. It is a product of culture, that is based on thought, common sense, wisdom, and justice. When the Republic of Indonesia became independent on 17th August 1945, a judicial institution in Indonesia was established. However, at that time, the criminal procedural law that is valid in Indonesia was the law of the heritage of the Dutch colonial government that is called “Het Herziene Inlandsch Reglement” or can be abbreviated as HIR (Staatsblad: 1941 No 44). Criminal procedural law is the whole rule of law that sets the state, by using its tools, to able to realize its authority to punish or release the criminals. Meanwhile, the purposes of the criminal procedural law are:

“To find and obtain or, at least, approach the material truth is the complete truth of a criminal case by applying the legal provisions of the criminal procedural law in an honest and appropriate, intending to find out who the alleged perpetrator violated the law, and subsequently requesting examination and decision from the court to find whether it is proven that a crime has been committed or the person accused can be blamed”. 2

The provisions of the criminal procedural law stipulated in the HIR are perceived to lack respect for human rights, especially against suspects and defendants in criminal cases, and not by human development. At that time, there was an attempt to reform the criminal procedural law by revoking the HIR and replacing it with a new criminal procedural law, namely the Criminal Procedural Law or Law No. 8 of 1981 which provisions were felt to further guarantee the protection of the rights of suspects.

Mistreatment or arbitrariness of suspects should not occur because there is one of the most important principles in criminal justice, namely the principle of “Presumption of innocence” which means that everyone who is suspected, prosecuted, and or faced with a trial must be presumed innocent before a court ruling that declares their guilt and obtains a permanent legal force.

1 Hadisoeprapto, Hartono. 2008. Introduction to The Indonesian Legal System, Fourth Edition, Yogyakarta: Liberty, p.121
2 Hamzah, Andi. 1997. Introduction to Indonesian Criminal Procedural Law, Third Edition, Jakarta: Ghalia Indonesia, p.18
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The issuance of Law No. 8 of 1981 or the Criminal Procedure Law abbreviated as KUHAP, the PRETRIAL was formed to maintain the order of examination and protect suspects against the actions of investigators and public prosecutors who violate the law and harm the suspects. The existence of this Pretrial is related directly to the protection of human rights in the form of the rights of suspects which at the same time serves as a means of supervision of law enforcement agencies such as the police and prosecutors, namely supervision conducted by pretrial agencies against investigators and public prosecutors who are aligned in the implementation of law enforcement. Pretrial is only the authority of the court as specified in Article 1 point 10 KUHAP:

“Pretrial is the authority of the district court to examine and decide in the manner stipulated in this law concerning:

a. The validity of an arrest or detention at the request of the suspect or their family or another party on behalf of the suspect;

b. Whether or not the termination of the investigation or termination of prosecution is valid for the sake of law and justice;

c. Request for damages or rehabilitation by the suspect or their family or other parties on their behalf or attorney whose case is not submitted to the court”.

The provisions of the Criminal Procedure Law in Article 1 point 10 section (b) regulate “Whether or not the termination of the investigation or termination of prosecution on request for the establishment of law and justice” which can be valid reasons for the termination of the investigation if there is not enough evidence, in the sense that there cannot be found sufficient valid evidence. An event that turns out not to be a criminal act, meaning the investigators argue that the event was originally considered a criminal act but in fact it was not. The investigation is stopped for the sake of law because under the law the investigation of legal events cannot be continued, for example in this case the suspect died, the defendant is mentally ill, a legal event has been decided and has a permanent legal force, and because a legal event has expired.

The request for the validity of termination of the investigation must be initiated by the issuance of a Warrant of Termination of Investigation (SP3) as the object requested by Articles 80 and 81 KUHP. The parties who can apply for this application are police investigators as well as special investigators civil servants, public prosecutors, or third parties, the phrase “third party” has been a decision of the Constitutional Court No. 98/PUU-X/2012 on KUHP Material Test on May 21, 2013, namely witnesses, victims, whistleblowers or NGOs.

In practice, the implementation of such provisions is found to be irregular. The decision of the Pretrial judge was not in accordance with the provisions of KUHAP, as happened in the Decision of the South Jakarta District Court number 31/Pid.Prp/2014/PN.Jkt.Sel who approved the Pretrial lawsuit for tax crimes filed by Permata Hijau Group officials who are suspects in the case of fictitious tax invoices.

The case began when the Directorate General of Taxation discovered the fictitious tax note in 2009. After being traced, it was done by Permata Hijau Group (PHG). One of PHG's managers, Toto Chandra was later named as a suspect in 2009. Toto considers himself a victim of a fictitious memorandum, Toto filed a Pretrial in August 2014 to the South Jakarta District Court. In his pretrial lawsuit, Toto asked the panel of judges to stop the investigation conducted by the Director General of Taxation on him. On August 26, 2014 the South Jakarta District Court granted Toto Chandra pretrial and ordered the Director General of Taxation to stop the investigation. The investigation process has been conducted since 2009 and has been conducted three times with the Attorney General's Office.

The problem arising from the pretrial decision of the South Jakarta District Court is the request of suspect Toto Chandra to stop the investigation, because Article 80 of the Criminal Procedure Law states that “the request to examine the validity or absence of a termination of the investigation or prosecution can be submitted by the public prosecutor or a third party of interest to the head of the district court by stating the reason”. In this case, the suspect who filed it, therefore the verdict is not in accordance with the provisions of Article 80 of the Criminal Procedure Law based on the decision of the Constitutional Court No. 98/PUU-X/2012.

The object of the decision of the Constitutional Court No. 98/PUU-X/2012 is the judiciary and the provisions of Article 80 of the KUHAP therefore the one who should have the authority to submit a pretrial application to the District Court to reopen the Warrant for Termination of Investigation (SP3) issued by the Respondent (Central Java High Prosecutor) is a police agency representing the interests of the state and society.

Then, article 77 of KUHAP says that:

“The district court is authorized to examine and decide, in accordance with the provisions stipulated in this law concerning:

a. The validity of arrest, detention, termination of investigation or termination of prosecution;

b. Indemnification and/or rehabilitation for a person whose criminal case is terminated at the level of investigation or prosecution.

Also, article 78 KUHAP states that:

(1). The authority of the district court as referred to in Article 77 shall be pretrial.
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The pre-trial is presided over by a single judge appointed by the chairman of the district court and assisted by a clerk of a court.

The court's decision deviates from the Criminal Procedural Code and the Law of the Republic of Indonesia Number 28 of 2007. The General Provisions and Procedures of Taxation can result in the corruption of the law in this country, especially this case is considered to have caused hundreds of billions in state losses with the use of false tax invoice but it must be thought how the right of suspects to get justice. In connection with this, the author in this case writes about “The Impact of Cases Termination against Suspects through Pretrial in the Process of Investigating Tax Crimes”.

In the context of tax law, a tax crime is defined as an event or act of violation of the law or tax law committed by a person whose actions can be accounted for and by tax law has been declared a punishable criminal act. In the Tax Law it is not explained what is a tax crime. Meanwhile, the definition of tax crime can clearly be seen in the explanation of Article 33 section (3) of Law No. 25 of 2007 on Investment stated as follows:

What is meant by “criminal acts of taxation” is incorrect information about reports related to tax collection by submitting a letter of notification, but the contents are incorrect or incomplete or attaching information that is not correct that can cause loss to the state and other crimes stipulated in the laws governing taxation.

In the legal literature it is mentioned that what is meant by a criminal act or offense is an act whose perpetrators can be penalized. If the provisions were violated in connection with the Tax Law, it is called a tax crime and the culprit may be penalized. The provision of criminal sanctions including those stipulated in the tax law is actually the ultimate or last weapon (ultimum remedium) that will be applied if administrative sanctions are not enough to achieve the goals of law enforcement and a sense of justice in society. Therefore, it is not surprising that the Tax Law also regulates criminal provisions.4

There are various criminal acts or criminal acts or tax violations that can be subject to criminal sanctions. One example of tax violations that have appeared in the mass media and caused financial losses to the state is the case of manipulation of Fictitious Tax Invoices. This case occurs because the Taxpayer is proven to use tax invoice documents not in accordance with the actual transaction. Taxpayers issue Tax Invoices but are not followed by the existence of a trade transaction of goods that is actually fictitious. Issuing Tax Invoices that are not followed by the correct trade transactions will certainly harm the state in terms of tax receipts.5

According to Article 39 section (1) letter e of Law No. 6 of 1983 as amended by Law No. 16 of 2000 concerning General Provisions and Procedures of Taxation, that if a person deliberately shows false or falsified books, records or other documents, that can cause harm to state revenues, shall be punished with a maximum imprisonment of 6 (six) years and a maximum fine of 4 (four) times the amount of unpaid taxes that are not paid or are underpaid. Meanwhile, according to Law No. 31 of 1999 as amended by Law No. 20 of 2001 concerning the Eradication of Corruption Crimes, although the perpetrators have fulfilled the elements of harm to the state's finances and the state economy, the threat of punishment varies because Law No. 31 of 1999 as amended by Law No. 20 of 2001 concerning the Eradication of Corruption itself adheres to the minimum and maximum special criminal sanctions.6

II. PROBLEM IDENTIFICATION

Based on the background description above, the problems in this legal research are:

1. Does the pretrial institution normatively have the authority to examine and adjudicate applications for termination of investigations that submitted by suspects?
2. What is the juridical consideration as the basis for the application for pretrial authority cases against the application for termination of the investigation submitted by the suspect?

III. LITERATURE REVIEW

Previous research aims to obtain comparison and reference materials. In addition, to avoid the assumption of similarities with this study. Hence, in this literature study, the researcher listed the results of previous research as follows:

1. Itok Dwi Kurniawan, Alwin Bobby Bramasto, Aviyado Surya Adiarttha, Ignatius Eko H. B. S; THE ROLE OF THE PROSECUTORS IN CORRUPTION CRIMINAL APPLICATIONS (CASE STUDY OF THE KLATEN STATE PROSECUTORS); The results of this study may show that the role of prosecutors as public prosecutors in the implementation of pretrial hearings in the court has been through many considerations and upholding the concepts of justice that focus on the protection of human rights both for suspects in order to enforce the law that manifests from the careful considerations that are taken.
2. Adi Rahmanto; A Comparative Study of the Authority of Pretrial Objects as an Effort of Legal Reform (Case Study of Several Pretrial Applications Related to Determination of Suspects as Pretrial Objects); The results of research and

4 Ilyas, Wirawan B. dan Richard Burton. 2010. Tax Law. Jakarta: Salemba Four. p.154
5 Ibid. Hal. 182
6 Ibid. Hal. 182
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discussion showed in its development and the reality that occurred in Indonesia for the pretrial implementation process, with the addition of pretrial objects such as the determination of suspects, search and seizure, then linked again to the comparison of pretrial in Indonesia with the above countries departing from a source / concept of pretrial institutions namely habeas corpus, so that with the inclusion of new objects in the pretrial because the old KUHAP is no longer appropriate and accommodating to protect the rights of the community and the concept of why the pretrial institution is held. In other words, pretrial is actually a forum for improvement of the investigation process conducted by law enforcement officials to be able to respect human rights and the pretrial verdict is not the end of the investigator's struggle to prove the occurrence of a criminal event. The essence of pretrial is to protect human rights against anyone who faces criminal law in Indonesia, because in criminal law there is a forced effort in its implementation known as ultimum remedium. It is in accordance with the principles embraced by KUHAP itself that seeks to protect human rights more than HIR so that every act / legal action carried out by law enforcement in carrying out / enforcing criminal law that has a forced effort / pretrial actions if it is not in accordance with the rules regardless of the forced efforts that have been regulated and can be done pretrial efforts.

IV. RESEARCH METHODS
Research is a scientific activity related to analysis and construction conducted methodologically, systematically and consistently. Methodological means according to a particular method or way, systematic means based on a system and consistent means the absence of things that are contrary to a particular framework. 7 As for discussing the problems in the research as stated by the author above, then in compiling this thesis the author collects the necessary data or used as material through several ways, namely as follows:

1. Type of Research
The type of research that the author will use is a type of normative legal research, which is a type of research that focuses on secondary data, consisting of primary legal materials that include legal norms or applicable laws and secondary legal materials that include legal opinions both verbally and in writing from experts or authorities and other sources that have a relationship with the written problem.

2. Data Source and Type
This writing uses normative legal research, so this study uses secondary data consisting of:

a. Primary legal materials
Primary legal materials include related laws and regulations that are systematically prepared, namely:
1) Law No. 18 of 1981 on Criminal Procedural Law.
2) Law No. 28/2007 on General Provisions and Procedures for Taxation.
3) Regulation of the Minister of Finance of the Republic of Indonesia Number: 129/Pmk.03/2012 concerning Procedures for The Termination of Criminal Investigation in the Field of Taxation for the Benefit of State Revenue.

b. Secondary legal materials
Secondary legal materials include legal opinions obtained from books, papers, research results, journals, the internet, documents and newspapers.

3. Data Collection Methods

a. Literature studies
The collection of research data is done by searching and reading references from books, articles on the internet, newspapers, and all literature materials related to this research.
This research requires two types of legal materials, namely the following:
1. Primary Legal Materials
   - Criminal Code (KUHP)
   - Law No. 6 of 1983 as amended by Law No. 16 of 2000 concerning General Provisions and Procedures for Taxation.
   - Law No. 7 of 1983 as amended by Law No. 36 of 2008 on Income Tax.
   - Law No. 19 of 1997 as amended by Law No. 19 of 2000 concerning Tax Collection by Forced Letter.
   - Jurisprudence
2. Secondary Legal Materials
It is a legal material that has no power, and only serves as a descriptor of the primary legal material. 18 In the writing of this thesis, secondary legal materials include:
   - Scientific books that discuss taxation, tax crimes and tax violations.
   - Scientific books on Corruption.

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7 Waluyo, Bambang. 2008. Legal Research in Practice, Jakarta: Sinar Grafika. p.2.
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- Writings, articles, or journals of other scientific journals that discuss tax violations, especially about tax violations or crimes of taxation as a crime of corruption.
- The results of research, especially on Tax Violations and Corruption Crimes.

3. Tertiary Legal Materials
This legal material is a material that provides information about primary legal materials and secondary legal materials sourced from dictionaries and encyclopedias.

4. Data Collection Method
As a normative research, thus the main method of data collection is through the study of literature, namely by searching, inventory, recording, and studying primary data supported by secondary data.

5. Data Analysis Method
The method of analysis that the author uses for this normative legal research is to use qualitative analysis methods. Qualitative research is research on the more stressful analysis of the process of deductive and inductive as well as on the analysis of the dynamic of observed inter-fenomena relationship, using scientific logic, through formal and argumentative ways of thinking. The data obtained from the source is collected into one, then systematized or compiled and analyzed, then the data is compared and searched for whether or not there is a gap.

V. FINDINGS

1. Normative Basis of Pre-trial Institutions Has The Authority To Examine And Adjudicate Applications For Termination of Investigations Filed By Suspects.

Pretrial is the authority of the district court to examine and decide in the manner stipulated in this law, concerning the validity of an arrest and or at the request of the suspect or his family or other parties on the power of the suspect, the validity of termination of investigation or termination of prosecution upon request for the establishment of law and justice, request for damages, or rehabilitation by the suspect, his family or any other party for their attorney whose case is not brought to court.  

In line with the development of legal thinking, law No. 8/1981 on the Criminal Procedure Law (KUHAP) was born in In year 1981 Number 76 and TLN No. 3209 as a replacement for Het Herzine Inlandsch Reglement marked by the repeal of the HIR (S.1941 No.44) jo. Law No.1 Drt Year 1951 (LN. Year 1951 No. 59 and TLN No. 81) as long as it regulates the Criminal Procedural Law. The birth of KUHAP is a new breath for the life of Indonesian criminal justice which has specialized, differentiated, and competent in the implementation and division of duties between investigators, prosecutors and judges. In carrying out its duties, investigators are required both in thinking and behaving in accordance with the applicable law and upholding human rights.

Pretrial hearings were conducted in a speedy manner. Starting from the appointment of judges, the determination of the day of hearing, the summons of the parties and the examination of pretrial hearings are carried out quickly, in order to be able to drop the verdict no later than 7 days. Basically, the judge's decision can be carried out if it has a permanent legal force, as well as a pretrial ruling.

One form of protection of human rights can be seen by the regulation governing pretrial as stipulated in Article 77 to Article 83 KUHP. Pretrial is only an additional authority owned by the District Court, which serves to examine the validity of a case handling process, meaning that being examined in pretrial is not about the subject matter. As stipulated in KUHP in particular Article 77 on Pretrial, which states that: “The district court is authorized to examine and decide, in accordance with the provisions stipulated in this law concerning:

a. Whether or not arrest, detention, termination of investigation or termination of prosecution are valid;
b. Damages and or rehabilitation for a person whose criminal case is terminated at the level of investigation or prosecution”.

2. Juridical Consideration as the Basis for The Application for Pretrial Authority Case Against the Application for Termination of Investigation Submitted by The Suspect

Article 77 of the KUHAP states that the authority of the district court to examine and decide the pretrial is the validity of arrest, detention, termination of investigation or termination of prosecution and compensation and rehabilitation. Arrest according to article 1 point 20 KUHAP is something done by the investigating team where the accused or suspect is temporarily detained to expedite the investigation process to gather evidence. According to the provisions of article 1 point 21 KUHAP detention is where the accused is detained in a certain place where his freedom to move is limited. Termination of the investigation or prosecution is carried out if according to the investigator the

8 Hanzah, Andi. 2008. Indonesian Criminal Procedural Law. Jakarta. Sinar Grafika. p.187
9 Maarial, Alvianto. "Independence of Judges in Deciding Pretrial Cases according to the Criminal Procedure Code", Journal of Lex Crimen, Volume IV, Number 5, July 2015. p.33
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accused is deemed to lack evidence or actions committed by the accused does not include criminal acts. The filing of compensation and rehabilitation claims filed by the suspect or his heirs is a form of protection of human rights and dignity, due to the examination process by law enforcement there are actions that are not in accordance with the applicable provisions. Indemnification is the right of a person to be fulfilled for a claim in the form of a sum of money due to the error of the person arrested, detainted and tried. The submission of a rehabilitation claim is the right to regain his honor and dignity in the community due to a mistake in the investigation process, where there is not enough evidence, the demands of rehabilitation are usually to clear the good name of the person who is determined to be a suspect and the family.

If in article 77 of the KUHAP pretrial authority is limited to the validity of arrest, detention and termination of investigation or prosecution, in its ruling the constitutional court expands the object of pretrial lawsuits through the decision No. 21/PUU-XII/2014 regarding the validity of the determination of suspects because KUHAP cannot provide supervision and balance to the actions of investigators who are not in accordance with the applicable rules. Basically no one wants to be designated a suspect even though they have committed an unlawful act. To be able to obtain evidence in a criminal act, where a person who commits a criminal act is first determined to be a suspect so that investigators can obtain evidence to strengthen the status of the suspect. The constitutional court's ruling gives the pretrial authority over the amount of evidence to be able to establish a person as a suspect must be based on sufficient preliminary evidence. The constitutional court's ruling allows suspects to bring charges against law enforcement who acted unlawfully during the investigation process. This is certainly expected to create law enforcement efforts that still pay attention to one's human rights.

Article 50 paragraphs (1), (2) and (3) KUHAP essentially states that the suspect or defendant is entitled immediately to be tried in court, in The Explanation of Article 50 KUHAP the suspect or defendant has the right to be ensured of their fate when suspected of committing a criminal offence, especially those subject to detention, should not be long without examination. So it is felt that there is no legal certainty, arbitrary and unnatural treatment. In addition, to realize the judiciary conducted with simple, fast and low costs. Article 4 paragraph (2) of Law No. 48 of 2009 concerning the Power of Justice states the Court assists justice seekers and seeks to overcome all obstacles and obstacles to achieving a simple, fast, and low-cost judiciary.

Based on Article 50 KUHP and Article 4 section (2) of Law No. 48/2009 on The Power of Justice, Article 50 KUHP and Article 4 section (2) law No. 48/2009 on The Power of Justice gives rights to suspects or defendants so that their fate is ensured and get legal certainty. Therefore, a suspect has the right to be examined as soon as possible and to be brought to justice. Long investigation, and loitering file is contrary to Article 50 KUHAP and Article 4 (2) of Law No. 48/2009, and the right of the suspect, because the more protracted the investigation will bring losses both materially and morally to the investigator and the suspect themselves.

VI. CONCLUSION

Pretrial is the authority of the district court to examine and decide in the manner stipulated in this law, the validity of an arrest and or at the request of the suspect or their family or other parties on behalf of the suspect, the validity of termination of investigation or termination of prosecution on request for the sake of the establishment of law and justice.

Based on Article 50 KUHAP and Article 4 section (2) law No. 48/2009 on The Power of Justice, Article 50 KUHAP and Article 4 section (2) Law No. 48/2009 on The Power of Justice gives rights to suspects or defendants so that their fate is not hung and get legal certainty.

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LEGISLATION

Criminal Code (KUHP)
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2) Law No. 7 of 1983 as amended by Law No. 36 of 2008 concerning Income Tax.
3) Law No. 19 of 1997 as amended by Law No. 19 of 2000 concerning Tax Collection by Forced Letter.
4) Law No. 14 of 2002 concerning Tax Tribunals
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6) Constitutional Court Decision No. 98 of 2012 concerning Kuhap Material Test

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