

## Criminal Tax Law Strategy Regarding Fictitious Tax Invoices for Business Sustainability

Nathan Thomas<sup>1</sup>, Nourma Dewi<sup>2</sup>, Firstnandiar Glica Aini Suniaprily<sup>3</sup>

<sup>1</sup> Islamic University of Batik Surakarta, Indonesia; advokat.pajak@gmail.com

<sup>2</sup> Islamic University of Batik Surakarta, Indonesia; nourmadewi03@gmail.com

<sup>3</sup> Islamic University of Batik Surakarta, Indonesia; firstnandiar@gmail.com

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### Abstract

This study aims to examine criminal tax law provisions in Indonesia relating to the issuance of fictitious tax invoices, as well as to analyze criminal law enforcement strategies applicable to cases of fictitious tax invoices at PT PP. A fictitious tax invoice is an invoice issued without any actual transaction to reduce tax liabilities. This research is a normative study using a case and statistical approaches. The results show that the Indonesian taxation system, such as VAT, adopts a self-assessment system that is exploited for fraud, including fictitious tax invoices, as happened to PT PP. As a result, the DGT issued a warning, deactivated access to tax invoice creation, and is potentially subject to administrative sanctions in the form of a 100% increase in unpaid VAT in accordance with Article 15 paragraph (2) of the KUP Law. In addition to administrative sanctions, the issuance and/or use of fictitious tax invoices based on Article 39A of the KUP Law is punishable by a maximum imprisonment of 6 years and a maximum fine of 6 times the amount of tax in the tax invoice.

### Keywords

Tax; Fictitious Tax Invoices; Sustainability Business

### Corresponding Author

Nathan Thomas

Islamic University of Batik Surakarta, Indonesia; advokat.pajak@gmail.com

## 1. INTRODUCTION

Taxes are understood as compulsory levies collected by the state from individuals and legal entities under legislation, without direct consideration, the proceeds of which are used to finance the administration of government and achieve the goal of public welfare (Nugraha & Herdyanto, 2020). The implementation of tax obligations reflects the responsibility of citizens as well as the active involvement of taxpayers in supporting state financing and national development, as stated in Article 23, paragraph (2) of the 1945 Constitution, which states that the collection of taxes for state purposes must be regulated by law (Nuraga, 2024). Taxes not only serve as the main source of state revenue but also as an instrument for redistributing income from high-income groups to low-income groups to achieve social justice. (Abadi et al., 2025)



The taxation system in Indonesia employs a self-assessment mechanism, which places taxpayers as the party with the authority and obligation to independently calculate, recalculate, pay, and report their tax obligations in accordance with the provisions of laws and regulations (Siregar et al., 2024). In reality, the system can still be misused through increasingly structured patterns of crime (Tomalili, 2019). Fictitious tax invoices can be understood as tax documents issued without any basis in real transactions or used to manipulate the Value Added Tax (VAT) payable (Jaya & Widarto, 2025). This practice is commonly used to illegally reduce VAT liabilities, obtain undue tax refunds, or facilitate the commission of tax crimes more broadly (Selfiani et al., 2023). The impact of fictitious tax invoicing practices is significant, not only causing large financial losses to the state but also damaging the integrity of the taxation system and creating injustice for taxpayers who have complied with their tax obligations. (Assaja & Khotimah, 2025)

Tax invoices, which should serve as proof of VAT collection upon delivery of goods or services, are often manipulated in practice by falsifying sales transaction data to obtain illegal profits. One example of this occurred at PT PP, which received fictitious tax invoices from two intermediaries claiming to be supplier brokers. PT PP is a manufacturing company primarily focused on selling concrete. In reality, the materials and supplier documents submitted to PT PP originated from several other companies that had never conducted any transactions with PT PP. As a result, PT PP unknowingly used invalid tax invoices in its Value Added Tax (VAT) reporting.

Between 2022 and 2024, PT PP received fictitious tax invoices totaling IDR 257,000,000 (two hundred fifty-seven million rupiah), and in 2025, it received similar invoices totaling IDR 174,000,000 (one hundred seventy-four million rupiah). This situation was exacerbated by PT PP's negligence in verifying the identity, legality, and transaction history of the suppliers before using the tax invoices. This situation caused significant losses for PT PP, which had previously established cooperation with the two aforementioned supplier brokers. The impact of this negligence only came to light when the DGT sent a warning letter to PT PP regarding the use of fictitious tax invoices and suspended access to tax invoice issuance.

The fictitious tax invoice incident at PT PP exposes the company to potential legal penalties under Article 39A of Law No. 28 of 2007 on General Provisions and Tax Procedures (KUP Law) (Al-firdaus, 2018). Moreover, it triggers the application of Article 15, paragraph (2), and Article 39A of the same law, along with Article 2, paragraph (1), of the Director General of Taxes Regulation No. PER-9/PJ/2025 on Suspending Tax Invoice Creation Access to address invalid invoice issuance or usage. Beyond tax authority corrections and audits, such misuse prompts administrative measures, such as suspension or revocation of PT PP's tax privileges by the DGT (Hayuningtyas et al., 2022). This situation directly

hinders the company's operations, particularly the sales process, which requires issuing tax invoices as proof of collection.

Previous studies have discussed the issue of fictitious tax invoices. One such study was conducted by Ryan Apriyandi and Handoyo Prasetyo (2022), which analyzed corporate criminal liability for the use of fictitious tax invoices by directors, specifically examining the legal basis for the panel of judges' considerations in Tanjung Karang District Court Decision Number 343/Pid.Sus/2021/PN.Tjk. (Apriyandi & Prasetyo, 2021)

Furthermore, research by Ratu Dini Citra Utami (2023) examines aspects of criminal law enforcement in the field of taxation against the practice of fictitious tax invoices based on the provisions of the KUP Law, particularly in the framework of sanctions and law enforcement mechanisms (Utami, 2023). The research conducted by Rudi Wahyudi, Jamaluddin, and Yusrizal (2024) focuses on the implementation of corporate criminal liability theory against perpetrators of tax invoice abuse by linking it to the provisions of Attorney General Regulation Number 28 of 2014 concerning Guidelines for Handling Criminal Cases with Corporate Legal Subjects, which was reviewed through an analysis of the legal considerations of the panel of judges in Decision Number 35/Pid.Sus/2022/PN Lsm. (Wahyudi et al., 2024)

Based on previous studies, this study attempts to fill the research gap by focusing on law enforcement strategies in handling cases of fictitious tax invoices involving PT PP, not only from a normative criminal law perspective, but also by considering the implications for the sustainability of corporate businesses. Thus, this study is expected to contribute academically by providing a more comprehensive understanding of the balance between tax law enforcement efforts and the protection of the sustainability of corporate business activities that are potentially victims of fictitious tax invoice practices.

Specifically, this study aims to examine the criminal tax law provisions in Indonesia relating to the issuance of tax invoices based on fictitious transactions, and to analyze criminal law enforcement strategies for handling cases of fictitious tax invoices in corporations, including one that occurred at PT PP. The main strength of this scientific paper lies in its focus on analyzing the formulation and application of criminal law strategies against corporations suspected of involvement in fictitious tax invoice practices, given that previous studies have tended to be limited to normative legal studies and discussions of legal liability alone, without elaborating in depth on the strategic aspects of law enforcement.

## **2. METHOD**

This research is a normative (doctrinal) legal study that examines and reviews relevant legal norms, principles, and doctrines through a literature review (Marzuki, 2019). This study employs a regulatory method by reviewing key laws on criminal and tax matters linked to fake tax invoice practices, alongside a case analysis of the fake invoice issuance incident at PT PP. Primary legal sources include statutes on taxation and criminal law, such as Law No. 28 of 2007 on General Tax Provisions and Procedures; Law No. 42 of 2009, the Third Amendment to Law No. 8 of 1983 on Value Added Tax Goods and Services and Luxury Goods Sales Tax; Law No. 7 of 2021 on Tax Regulation Harmonization; and Director General of Taxes Regulation No. PER-9/PJ/2025 on Suspending Access to Tax Invoice Generation in Cases of Invalid Invoice Issuance or Use.

Secondary sources draw from books, scholarly journals, and related academic publications. Data collection involved a literature review with content analysis, while analysis applied deductive logic via syllogism—linking broad legal norms to specific facts. This approach enables the examination of tax crime rules on fake invoices, the scrutiny of the PT PP case, and the development of conclusions and preventive and enforcement strategies against such practices.

## **3. FINDINGS AND DISCUSSION**

### **3.1. Criminal Tax Law Provisions in Indonesia Regarding the Issuance of Fictitious Invoices**

Entities engaged in continuous commercial activities may earn designation as a Taxable Entrepreneur (PKP). Article 1 point 5 of the KUP Law defines a PKP normatively as a business operator that provides Taxable Goods (BKP) or Taxable Services (JKP). It is liable for tax under Law No. 42/2009, the third revision to Law No. 8/1983 on VAT Goods and Services plus Luxury Sales Tax. This status does not apply universally to businesses; it requires meeting specific conditions, primarily regarding gross revenue or turnover thresholds (Apriyandi & Prasetyo, 2021) per Article 4(1) of the Minister of Finance Reg. No. 197/PMK.As of 03/2013, operators with yearly gross circulation exceeding IDR 4.8 billion must obtain PKP confirmation. (Sirait et al., 2025)

Business owners who have been confirmed as PKP are obliged to collect, deposit, and report VAT payable on every delivery of Taxable Goods and/or Taxable Services (Sutedi, 2014). For every delivery transaction or upon receipt of payment for BKP and/or JKP, PKP is required to issue a tax invoice as proof of VAT collection. Article 1, number 23 of the VAT Law explains that a tax invoice is a document that serves as proof of tax collection made by a PKP when delivering BKP and/or JKP (Waluyo, 2012). The obligation to issue tax invoices applies to all deliveries of BKP and/or JKP that occur within the customs area, as well as to BKP and/or JKP export activities carried out by PKP.

Tax invoices are issued under the following conditions (Utami, 2023):

- a. Delivery of BKP and/or JKP
- b. Payment received before delivery of BKP/JKP (down payment or advance payment)
- c. Acceptance of installment payments in transactions conducted in stages

Tax invoices can be classified into several types according to the characteristics of the transaction and the party making the delivery. The types of tax invoices are as follows (Utami, 2023):

- a. Output Tax Invoice: Tax invoices issued by PKP upon delivery of BKP/JKP to buyers.
- b. Input Tax Invoice: Tax invoices received by PKP when obtaining BKP and JKP from other PKP are the basis for input tax credits.
- c. Replacement Tax Invoice: Tax invoice issued to replace the previous tax invoice due to an error in the data entry.
- d. Combined Tax Invoice: Tax invoices issued by PKP to accommodate all BKP or JKP transactions to the same buyer within a calendar month period.
- e. Defective Tax Invoice: Tax invoices that do not meet the requirements of completeness, accuracy, and truthfulness of information, including those that are not signed or contain errors in the code or serial number, are categorized as incomplete tax invoices. Such tax invoices can be corrected by issuing a replacement tax invoice.
- f. Canceled Tax Invoice: Tax invoices that are canceled because the underlying transaction did not take place. Cancellation is also required if there are errors in the data entry.

Upon issuing a tax invoice, PKP must deposit the tax in the state treasury after offsetting it against input tax, with a deposit deadline no later than the end of the following month. PKP is also obliged to submit a Periodic VAT Return within the same period, which is no later than the end of the following month. In principle, VAT is a tax borne by the end consumer, the party using the goods and/or services subject to VAT. (Kurniawan, 2016)

The burden is first borne by business entities until it ultimately reaches the party bearing the tax, namely the consumer. In this mechanism, businesses act as agents that collect VAT on behalf of the government by charging it to end consumers and are obliged to deposit the tax collected into the state treasury through the tax authorities. VAT is calculated as  $VAT\ Rate \times Tax\ Base\ (DPP)$ . The DPP is the value used as a reference for the imposition of VAT, such as the selling price of goods or services subject to tax. (Gabriella & Yuniawaty, 2025)

The taxation system in Indonesia adopts a self-assessment mechanism, which gives taxpayers responsibility for calculating, assessing, paying, and reporting their tax obligations independently (Saidi, 2010). This system requires a high level of compliance and places the DGT in a strategic position

to conduct supervision. (Ardi, 2022)

However, in practice, weaknesses in supervision and low compliance among some taxpayers are often exploited to commit fraud, including the issuance and use of fictitious tax invoices. Fictitious tax invoices are tax invoices issued for transactions that did not actually occur (Indriastuti et al., 2025). The practice of issuing tax invoices for non-existent transactions is often used to illegally reduce tax burdens, either through transaction manipulation or by using intermediary companies. (Dini et al., 2024)

One case related to fictitious tax invoices has affected PT PP. PT PP received fictitious tax invoices from two brokers who claimed to be supplier intermediaries. The supplier materials and documents provided to PT PP originated from several other companies, but none of them had any transactions with PT PP. As a result, PT PP unknowingly used invalid tax invoices in its VAT reporting. During the 2022-2024 period, PT PP received fictitious invoices totaling IDR 257,000,000, and in 2025, it again received similar invoices totaling IDR 174,000,000. This case was exacerbated by PT PP's failure to verify the identity, legality, and transaction history of the suppliers before using the invoices. This situation was certainly very detrimental to PT PP, which had been working with the two supplier brokers.

The impact of this negligence became apparent when the DGT issued a warning letter to PT PP for using fictitious tax invoices in its VAT reports. This situation shows that companies can become victims even if they have no intention of manipulating taxes, especially when internal monitoring systems and supplier verification procedures are not functioning properly. The use of fictitious tax invoices not only resulted in corrections and audits by the tax authorities, but also led to the suspension or blocking of PT PP's tax facilities by the DGT, as stipulated in Article 2 paragraph (1) of DGT Regulation Number PER-9/PJ/2025 concerning the Deactivation of Access to Tax Invoice Creation in the context of handling the issuance and/or use of invalid tax invoices, the Directorate General of Taxes is given the authority to deactivate access to tax invoice creation for taxpayers who, based on tax intelligence, are indicated to be involved as parties issuing or utilizing problematic tax invoices.

The blocking of access to tax invoice creation has prevented PT PP from carrying out certain tax transactions, including issuing tax invoices, thereby preventing it from collecting VAT. This situation indirectly hinders the company's operations, particularly the sales process, which requires issuing tax invoices as proof of collection. This suspension also demonstrates how the administrative impact of using fictitious tax invoices can be very detrimental to taxpayers, even when the company is the victim.

Regarding the fictitious tax invoices currently faced by PT PP, the company is still in the process of obtaining clarification from the DGT to prove the validity of the transactions and supporting documents. If the clarification stage does not result in an agreement and the DGT maintains its view that PT PP has issued tax invoices unsupported by actual transactions, the company may be subject to sanctions in tax administration. The imposition of such sanctions is based on Article 15, paragraph (2)

of the Tax Administration Law, which stipulates that the amount of underpaid tax as stated in the Additional Underpaid Tax Assessment Letter is subject to an additional administrative sanction in the form of a 100% increase in the value of the tax deficiency in question.

Therefore, if it is proven that PT PP's use of fictitious tax invoices resulted in an underpayment of VAT, the company may be subject to administrative sanctions in the form of a 100% increase on the total VAT that was not paid or underpaid. This consequence shows the magnitude of the financial risk borne by the company, even though PT PP was in the position of a victim, having received invoices from two supplier brokers without adequate verification or cross-checking.

The practice of fictitious tax invoices is essentially a form of abuse of tax rights and obligations that violates the principles of honesty, legal certainty, and fairness in tax collection (Span, 2024). Therefore, the state, through the tax law system, has established specific regulations that qualify such acts as tax crimes. Tax crimes are acts punishable under tax laws and regulations (Triwiraputra et al., 2024). Article 43 paragraph (1) of the Tax Administration Law states that the provisions in Articles 39 and 39A also apply to representatives, agents, employees of taxpayers, and other parties who order, participate in, encourage, or assist in the commission of tax crimes. (Moha et al., 2025)

The issuance of tax invoices arising from non-genuine transactions constitutes a tax offense, as it reflects an intentional, unlawful act that can significantly affect state finances (Sulistiono & Tanudjaja, 2024). This matter is expressly governed under Article 39A of the KUP Law, which provides that any person who deliberately issues and/or uses tax invoices, tax collection documents, tax withholding slips, and/or tax payment receipts that are not based on real transactions may be subject to criminal penalties (Siregar & Sujono, 2024). Such penalties include imprisonment ranging from a minimum of two years to a maximum of six years, along with fines of no less than two times and no more than six times the amount of tax indicated in the relevant tax documents. (Isa et al., 2025)

Furthermore, Article 2, paragraph (1) of the Director General of Taxes Regulation Number PER-9/PJ/2025 concerning Deactivation of Access to Tax Invoice Creation grants the Director General of Taxes the authority to temporarily suspend access to tax invoice creation for taxpayers who, based on tax intelligence, are indicated as parties that issue or use problematic tax invoices. This authority serves as an early warning system to prevent the spread of tax violations before they escalate into criminal acts with a more serious impact on state finances. (Ilyas & Burton, 2013)

Moreover, Article 15, paragraph (2) of the KUP Law provides that any tax underpayment stated in a Supplemental Tax Underpayment Assessment Letter is subject to an administrative penalty in the form of a 100% surcharge on the amount of the tax shortfall. Accordingly, if the Directorate General of Taxes concludes that the tax invoices used by PT PP are fictitious and have resulted in a VAT underpayment, the company may be subject to an administrative sanction consisting of a 100% increase

on the total VAT deficiency incurred. Criminal liability is a legal obligation imposed on individuals and corporations to bear the consequences of their actions if those actions constitute a criminal offense and cause harm. As a country based on the rule of law, as affirmed in Article 1, paragraph (3), of the 1945 Constitution, all exercises of state power must be based on the law and must not conflict with the provisions of legislation. (Tomakat, 2023)

Criminal liability is essentially a mechanism for imposing sanctions on perpetrators for acts that violate criminal law norms or cause circumstances prohibited by law (Fridawati et al., 2024). Sudarto stated that criminal prosecution of a person can only be carried out if several prerequisites are met, namely the existence of an act that is classified as a criminal offense, the existence of an element of fault on the part of the perpetrator in the form of intent or negligence, the perpetrator can take responsibility for their actions, and there are no exculpatory reasons that can eliminate criminal liability. (Salsabila & Azhari, 2025)

Issuing or using tax invoices without underlying real transactions constitutes an illegal act, as it is carried out knowingly and results in financial harm to the state (Permana & Wijayanti, 2023). This is explicitly outlined in Article 39A of the Tax Administration Law, which imposes criminal penalties, including imprisonment and cumulative fines, on anyone who intentionally issues or uses fake tax invoices. The rule embodies principles of criminal liability, with a strong focus on intent as the core prerequisite for punishment (Nurhayati & Taun, 2025). In addition to criminal instruments, tax law also provides administrative law enforcement mechanisms as a form of early supervision and prevention, as stipulated in Article 2 paragraph (1) of the Director General of Taxes Regulation Number PER-9/PJ/2025 concerning Deactivation of Access to Tax Invoice Creation, which authorizes the Director General of Taxes to deactivate access to tax invoice creation for taxpayers who are indicated to have issued or used invalid tax invoices. (Jaya & Widarto, 2025)

Regarding the employment of fake tax invoices, Article 15 paragraph (2) of the Tax Administration Law imposes an administrative sanction consisting of a 100% (one hundred percent) surcharge on the underpaid tax amount. This could directly affect PT PP if evidence shows it relied on invoices lacking genuine transactions, despite the investigation classifying PT PP as the victimized party due to actions by another entity. Therefore, the application of criminal and administrative sanctions must still consider the principle of criminal liability, particularly in relation to proving the elements of the taxpayer's fault and good faith.

The enforcement of tax law, both through criminal and administrative instruments, in the framework of this study, is positioned as a means to create fair tax compliance, where compliance is not only understood as formal obedience to administrative obligations, but also as the taxpayer's legal awareness to carry out business activities honestly, transparently, and responsibly. With the creation of

tax compliance based on legal certainty and fairness, the risk of legal sanctions can be minimized, thereby ultimately contributing positively to the sustainability of PT PP's business through the maintenance of operational stability, corporate reputation, and stakeholder trust.

### **3.2. Strategies for Preventing and Addressing the Issuance of Fictitious Tax Invoices To Ensure Business Sustainability**

Tax law in Indonesia serves not only as an instrument to regulate tax collection and gather state revenue, but also as a means of controlling taxpayer behavior to ensure they always comply with the provisions of laws and regulations (Wandani & Wijaya, 2023). The issuance of tax invoices based on fictitious transactions is a critical issue in Indonesia's taxation dynamics because it not only erodes state fiscal revenue but also triggers substantial legal and economic implications for business actors. Such practices are often motivated by illegal fiscal gains, such as unauthorized VAT credits or artificial tax reduction schemes. Although tactically it appears to optimize short-term cost efficiency, this phenomenon strategically threatens business viability through administrative and criminal sanctions, operational distortions, and a degradation of trust from commercial partners and stakeholders. (Firmansyah et al., 2025)

From a business sustainability perspective, taxation provisions are integral to implementing good corporate governance. The practice of issuing fictitious tax invoices indicates weaknesses in a company's internal control system, a poor understanding of tax law, and suboptimal compliance risk management (Ginting & Sitompul, 2023). Therefore, efforts to prevent and combat this practice should be viewed as a comprehensive system-improvement measure rather than merely a response to tax authorities' law-enforcement actions. Along with the development of information technology-based tax administration, such as the implementation of the e-Faktur system and electronic data integration, business actors are required to adapt to a more transparent, accountable, and measurable compliance pattern.

In this context, a law enforcement approach that only focuses on criminal sanctions is considered ineffective. A preventive and corrective strategy is needed through the reform of internal company regulations, the improvement of human resource competencies in taxation, and the instilling of values of integrity and tax compliance within the organizational culture. This approach reflects a balance between the state's fiscal interests and the need for companies to maintain operational stability and long-term business sustainability.

The strategy of preventing and combating the issuance of fictitious tax invoices through a cooperative negotiation approach between taxpayers and tax authorities is an adaptive strategy for companies to maintain business sustainability, as described in Business Sustainability Theory. This theory views sustainability not merely as a company's ability to survive economically, but also as a

systematic effort to manage legal, financial, and reputational risks responsibly to maintain operational continuity in the long term. In the context of fictitious tax invoices, PT PP is the aggrieved party because it received tax invoices not supported by real transactions from other parties, thereby giving rise to potential administrative and legal consequences, even without any element of intent. If not handled properly, this situation has the potential to disrupt the company's financial stability, drain resources, and undermine stakeholder confidence, which ultimately contradicts the principle of business sustainability. (Nasution et al., 2024)

The negotiation approach within the framework of tax law, as permitted by the General Provisions and Tax Procedures Law, provides taxpayers with the opportunity to clarify and correct their tax returns and settle their tax obligations administratively before repressive law enforcement measures are taken. This negotiation is not interpreted as an attempt to avoid tax obligations, but rather as a settlement instrument oriented towards legal certainty and restoration of compliance. From the perspective of Business Sustainability Theory, this mechanism reflects a company's ability to manage financial and legal resources efficiently, so that its capital can continue to be allocated to support operational activities and sustainable business development, as stated by Narayanadp that business sustainability is closely related to the adequacy of resources for future generations.

Furthermore, the negotiation strategy demonstrates the company's adaptive capacity to respond to changes in the external environment, particularly the increasingly stringent dynamics of taxation policy and supervision (Chazawi, 2008). As Muharam stated, the company's competitive advantage and business continuity are largely determined by its internal resources and capabilities, including management's ability to manage risk and uncertainty. By negotiating cooperatively and in good faith, PT PP can provide supporting evidence for the transactions carried out, affirm its position as a party acting in good faith, and agree on a proportional settlement of tax obligations to avoid excessive sanctions. This approach is in line with the principle of *ultimum remedium* in tax law, whereby criminal sanctions are positioned as a last resort after administrative mechanisms have been exhausted, so that law enforcement continues to reflect justice and legal certainty. (Suharsono & Prasetyoningsih, 2023)

In relation to business sustainability, resolving issues with fictitious tax invoices through negotiation also helps maintain the company's reputation as a law-abiding and responsible business entity. This reputation is an intangible asset that is very important in supporting business sustainability, as it affects the level of trust of investors, business partners, and financial institutions. Thus, the negotiation strategy not only serves as a mechanism for resolving tax disputes but also as an integral part of PT PP's business sustainability strategy, which aims to maintain operational stability, ensure sufficient capital, and enhance the company's ability to face future business and regulatory challenges sustainably.

#### 4. CONCLUSION

Business entities that are subject to taxation are obliged to collect, deposit, and report VAT on every delivery of Taxable Goods and/or Taxable Services. Business entities act as tax collectors for the state by charging VAT to end consumers, issuing tax invoices as proof of collection, and remitting the VAT payable to the state treasury after crediting it with input tax. The self-assessment system in the taxation system creates opportunities for irregularities, including the issuance and use of fictitious tax invoices, as experienced by PT PP. As a result, the DGT issued a warning and deactivated access to tax invoice creation. PT PP is potentially subject to administrative sanctions in the form of a 100% increase in unpaid VAT in accordance with Article 15 paragraph (2) of the KUP Law.

In addition to administrative sanctions, the issuance and/or use of fictitious tax invoices based on Article 39A of the KUP Law is punishable by a maximum imprisonment of 6 years and a maximum fine of 6 times the amount of tax in the tax invoice. In fictitious tax invoices (Subroto et al., 2024), the element of intent is absolutely fulfilled because fictitious invoices will cause financial losses to the state. In the context of business continuity, a resolution strategy based on cooperative negotiations between taxpayers and tax authorities is an adaptive measure for managing legal risks and maintaining operational stability.

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