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FORMULASI KEBIJAKAN SANKSI PIDANA TERHADAP PENGHINDARAN DAN PENGGELAPAN PAJAK OLEH WAJIB PAJAK BADAN Novia, S.A Universitas Wijaya Kusuma Novia-2014@feb.unair.ac.id utama ABSTRAK Pajak dipandang sangat penting di dalam Negara karena pajak meningkatkan kesejahteraan sosial masyarakat, namun subjek hukum melakukan penghindaran pajak dan penggelapan pajak. Metode **penelitian yang digunakan dalam** penulisan tesis ini menggunakan pendekatan normative. Sumber bahan hukum menggunakan data sekunder dengan menganalisis bahan hukum serta **digunakan dalam penelitian ini adalah** analisis kualitatif.

Berdasarkan hasil penelitian dan pembahasan maka dapat disimpulkan bahwa aktivitas penghindaran Pajak merupakan perbuatan legal dan jika melanggar dikenakan sanksi administrasi sedangkan penggelapan pajak merupakan perbuatan illegal dan dapat dikenakan sanksi pidana. Kata Kunci : Penghindaran Pajak, Penggelapan Pajak, Sanksi Pajak. ABSTRACT Taxes are considered very important in the state as taxes improve the social welfare of the community, but the legal subject does tax avoidance and tax avoidance. The research methods used in the writing of this thesis use a normative approach. Source of legal material using secondary data by analyzing the legal material as well as used in this study is qualitative analysis.

Based on the results of research and discussion, it can be concluded that tax avoidance activity is legal and if violated is subject to administrative sanctions while tax avoidance is illegal and may be subject to criminal sanction. Keywords : tax avoidance, tax avoidance, criminal Sanctions