

Ultimum Remedium Related To Criminal Sanctions on Tax Invoices Not Based On Actual Transactions Related To the Laws of Criminal Code and Taxation.

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- **Abstract:** In 2020, 7 Modus Operandi of Tax Crimes included: Tax Invoices Not Based on Actual (TBTS) Transactions as many as 44 Cases. Tax Law is part of State Administrative Law or Constitutional Law, where in tax law, in addition to administrative sanctions, there are criminal sanctions imposed for violations and crimes. Article 39A of the Taxation Law states the following: Anyone who knowingly issues and/or uses tax invoices, proof of tax collection, proof of tax withholding, and/or proof of tax payment that are not based on actual transactions. Apart from Article 39 (a) which is also related to Article 64 paragraph (1) of the Criminal Code. Ultimum Remedium In Article 44B of the KUP Law which states as follows: Paragraph (1) which reads "For the interest of state revenues, at the request of the Minister of Finance, the Attorney General may stop the investigation of criminal acts. In the Taxation Harmonization Law (THL) regarding Ultimum Remedium, tax penalties are only allowed at the level of investigation, but according to the THL states it is extended to the court stage as long as the defendant pays the losses incurred and pays the administrative sanctions. In the THL Law, Article 39 criminal sanctions (a) are 400%.
- **Keywords:** criminal, Tax Invoices, Ultimum Remedium , Law