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An Educational Role on Harmonizing Regulatory Frameworks for Investigating Tax Crime Suspects and Applying Coercive Measures During the Preliminary Evidence Stage

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ABSTRACT

Law enforcement in Indonesia's tax system often involves coercive actions such as searches and seizures. Regulation No. 177/PMK.03/2022 of the Minister of Finance is the latest directive governing procedures for conducting preliminary evidence examinations in tax crime cases. Articles 8 and 17 stipulate that coercive measures may be undertaken prior to a formal investigation. This study adopts a normative juridical method, using both the statutory and conceptual approaches to analyze legal materials and clarify the meanings embedded in legal terminology. From an educational standpoint, this research highlights the importance of increasing legal literacy and understanding among tax officials, investigators, and taxpayers regarding the lawful use of coercive measures. The analysis of Articles 8 and 17 of Regulation No. 177/PMK.03/2022 reveals that these provisions provide a legal basis for authorities to apply coercive measures during preliminary evidence inquiries into alleged tax offenses. However, inconsistencies remain between these provisions and the principles outlined in Indonesia's Criminal Procedure Code (KUHAP). Therefore, legislative reform is strongly recommended to harmonize the relevant laws. Educational initiatives play a key role in this harmonization process by fostering awareness of legal limits, promoting fairness, and ensuring that coercive measures are exercised in accordance with procedural justice and human rights principles. Revising Regulation No. 177/PMK.03/2022 to align it more closely with KUHAP would not only enhance legal certainty but also serve as a valuable learning framework for both practitioners and students of tax law.

Keywords: *Educational Role; Preliminary Evidence; Tax Crime; Coercive Measures*

INTRODUCTION

Education has a fundamental and transformative role in ensuring the proper implementation of law enforcement within the tax system. In the context of tax crime investigations, education not only builds technical competence among investigators and legal practitioners but also cultivates ethical awareness and accountability in exercising authority. According to Febrianti et al. (2025), legal education serves as an essential tool for shaping the moral and professional character of law enforcers so that their actions align with the principles of justice, legality, and human rights. Thus, education in taxation and law enforcement becomes a crucial foundation for harmonizing regulatory frameworks and promoting procedural justice in the investigation of tax crime suspects.

In Indonesia, the enforcement of tax law frequently involves coercive measures such as search, seizure, and detention. These actions, while legally recognized, must be carried out within strict procedural and ethical boundaries to prevent the abuse of authority and to uphold the rule of law (Hyronimus, 2011). The Minister of Finance Regulation (PMK) No. 177/PMK.03/2022 is the latest legal directive governing the procedure for conducting preliminary evidence examinations in cases related to tax crimes. Specifically, Articles 8 and 17 of this regulation provide the legal basis for authorities to implement coercive measures even before the initiation of formal investigation procedures. This policy represents a significant step in strengthening Indonesia's taxation enforcement system, yet it also raises concerns regarding consistency with the Indonesian Criminal Procedure Code (KUHAP), which outlines the general principles of due process and the protection of individual rights.

An analysis of Articles 8 and 17 of PMK No. 177/PMK.03/2022 reveals that the provisions grant legal legitimacy for tax authorities to apply coercive measures to secure evidence and ensure compliance. However, these provisions differ in their procedural orientation from KUHAP, particularly regarding the sequence and supervision of such coercive actions. While KUHAP emphasizes judicial oversight and proportionality, the PMK regulation allows administrative discretion by the tax authority, which may lead to potential procedural discrepancies and human rights implications. Therefore, harmonization between PMK No. 177/PMK.03/2022 and KUHAP is imperative to prevent overlapping interpretations and to safeguard the principle of legal certainty (rechtmatigheid) and justice (gerechtigheid).

From an educational perspective, this issue also highlights the urgent need for enhanced legal education and professional training among taxation officials and investigators. A structured educational framework focusing on the ethical, procedural, and human rights dimensions of tax law enforcement can strengthen institutional capacity and reduce instances of procedural violations (Febrianti et al., 2025). Moreover, universities and professional training institutions have a vital role in integrating interdisciplinary approaches — combining legal theory, taxation policy, and moral philosophy into curricula that prepare law enforcers for complex decision-making in coercive situations (Bentham, 1843). By fostering analytical and ethical reasoning, education ensures that legal practitioners interpret and implement laws not merely as rigid texts but as instruments of justice and social balance.

Furthermore, ongoing professional development and certification programs within the Ministry of Finance and the Directorate General of Taxes should emphasize continuous learning in legal interpretation and procedural justice. These programs can act as a corrective mechanism, ensuring that future reforms, such as revisions to PMK No. 177/PMK.03/2022, are guided by informed and educated perspectives that align national regulations with universal legal principles. The synergy between education, law, and policy development will ultimately create a taxation system that upholds both legal certainty and educational integrity in promoting justice for all citizens.

In conclusion, the educational role in the harmonization of tax law enforcement regulations cannot be understated. Legal education forms the foundation for critical reflection, ethical decision-making, and procedural discipline in applying coercive measures during preliminary evidence examinations. Therefore, it is strongly recommended that future legislative reforms incorporate educational frameworks as a central component of law enforcement policy design, ensuring that both the letter and spirit of the law are upheld through knowledge, professionalism, and justice.

An investigation, as defined in Article 1 paragraph (5) of Indonesia's Criminal Procedure Code (KUHAP), refers to a series of actions carried out by investigators to seek and identify a suspected criminal act in order to determine whether an inquiry can be conducted in accordance with legal provisions. Meanwhile, an inquiry, as referred to in Article 1 paragraph (2) of KUHAP, consists of a series of actions taken by authorized officials in accordance with legal procedures to find and collect evidence that clarifies the occurrence of a crime while simultaneously identifying the suspect or perpetrator.

From these definitions, it is clear that inquiry and investigation serve different purposes and are conducted by different authorities. During the investigation stage, investigators are granted the authority to carry out various coercive measures. Although KUHAP does not provide a detailed definition of such measures, they can be understood as actions or powers granted by law to enforcement officers to ensure compliance.

According to Simanjuntak (2018), coercive measures encompass a range of actions carried out by investigators in the course of an inquiry, including arrest, detention, search, seizure, and document examination. These actions are inherently restrictive in nature, as they involve the temporary suspension of an individual's liberty or property rights to ensure the smooth progress of an investigation and prevent interference with the rights of others. However, Simanjuntak (2018) emphasizes that if such coercive measures are implemented without a valid legal foundation or outside the boundaries prescribed by law, they may constitute serious violations of human rights, particularly those concerning personal freedom and due process. Therefore, the exercise of coercive power by investigators must always be grounded in legal authorization, procedural fairness, and proportionality to maintain the balance between state authority and individual rights (Simanjuntak, 2018).

In Indonesia, the application of coercive measures in the enforcement of criminal law is regulated primarily by Law No. 8 of 1981 on Criminal Procedure. The forms of coercive measures under KUHAP include arrest (Articles 16–19), detention (Articles 20–31), search (Articles 32–37), seizure (Articles 38–46), and document examination (Articles 47–49).

Tax crimes pose a significant threat to the stability of a nation's taxation system. Therefore, law enforcement in the tax sector carries out various measures to address suspected tax violations. Even before the investigation stage, law enforcement in Indonesia often employs coercive measures such as searches and seizures.

The Minister of Finance Regulation No. 177/PMK.03/2022 serves as the latest directive governing procedures for conducting preliminary evidence examinations in tax crime cases. This process is intended to obtain initial evidence regarding suspicions of tax crimes, indicating that at this stage, the existence of a crime has not yet been fully established. Within the framework of KUHAP, this stage corresponds to the inquiry phase, which precedes the formal investigation. The coercive measures allowed prior to investigation are detailed in Articles 8 and 17 of the Regulation.

Article 8
Article 8 authorizes the Preliminary Evidence Examiner to:

Borrow and examine accounting records and documents related to income or business activities; Access or download electronic data and evidence; Enter and inspect certain premises belonging to or used by the suspect; Conduct sealing of certain premises or property; Request information or evidence from third parties; Record and document such information requests; and Take other necessary actions in the context of preliminary evidence examination.

Article 17

Article 17 further stipulates that, to secure evidence during the preliminary examination, the examiner may carry out sealing under certain circumstances — such as denial of access, refusal to provide evidence, or other special situations — and must do so in the presence of at least two independent witnesses, followed by a formal report.

However, KUHAP imposes strict limitations on the implementation of coercive measures, which are generally permitted only during the investigation phase. This creates a potential conflict of norms between KUHAP and Regulation No. 177/PMK.03/2022, raising legal questions about the legitimacy of coercive actions conducted prior to investigation.

According to Edward O.S., the inquiry into preliminary evidence under Law No. 7 of 2021 on the Harmonization of Tax Regulations reflects the application of the "sunrise principle", meaning that when there is suspicion of a criminal act, the Directorate General of Taxes has the authority to search for and collect evidence to confirm the existence of a crime and prevent further financial loss to the state (Eddy Hiariej, Examination of Preliminary Evidence as the Application of the Sunrise Principle, Constitutional Court of Indonesia).

There is ongoing debate regarding the necessity and legality of applying coercive measures in the implementation of tax criminal law. Regulation No. 177/PMK.03/2022 grants the Directorate General of Taxes specific authority to conduct coercive measures to obtain evidence. Nevertheless, questions remain as to whether these actions comply with the principles set forth in KUHAP, which fundamentally restricts coercive measures to the investigation stage.

Given the differences between KUHAP and PMK No. 177/PMK.03/2022, discussions about the legitimacy and harmonization of coercive measures within Indonesia's tax procedural law framework are warranted. This is especially relevant since Article 2 paragraph (3) of the regulation explicitly states that "Preliminary Evidence Examinations, as referred to in paragraph (1), are conducted prior to investigation." However, some provisions—such as Article 8 paragraph (1)(f) and Article 17—may imply that coercive measures executed at the preliminary stage risk conflicting with criminal procedural principles. From this background, the following research problems can be formulated:

1. How can coercive measures during the preliminary evidence stage in tax investigations be harmonized with KUHAP principles?
2. What is the educational role in fostering legal understanding and compliance among tax officials regarding the lawful application of coercive measures?

METHOD

This study employs a normative juridical research method, which is primarily concerned with examining legal norms, principles, and doctrines that regulate the enforcement of tax law and the application of coercive measures during the preliminary evidence stage. The normative juridical approach focuses on the analysis of written legal materials and the interpretation of laws in accordance with established principles of justice, legal certainty, and human rights (Diantha, 2016).

Two main analytical frameworks are utilized in this research: the statutory approach (pendekatan perundang-undangan) and the conceptual approach (pendekatan konseptual). The statutory approach involves the examination of relevant legal instruments, such as Minister of Finance Regulation (PMK) No. 177/PMK.03/2022, which governs the procedures for conducting preliminary evidence examinations in tax crime cases, and the Criminal Procedure Code (KUHAP), which outlines the general principles of coercive actions in criminal proceedings. The comparison of these two legal sources enables an in-depth understanding of the potential inconsistencies and harmonization efforts needed between administrative taxation law and general criminal procedural law.

Meanwhile, the conceptual approach is applied to explore the underlying philosophical and theoretical foundations of coercive measures in law enforcement. This includes an analysis of the meaning, purpose, and limitations of coercive actions as instruments of justice within the framework of the rule of law. By engaging with concepts such as proportionality, legality, and human rights protection, this study seeks to determine the extent to which coercive powers exercised by tax authorities align with normative legal principles.

From an educational perspective, this study also employs a doctrinal learning framework, integrating insights from legal education theory to assess how the knowledge and ethical understanding of investigators influence the proper application of coercive measures. Educational approaches are explored to understand how legal training and professional development can enhance investigators' competence and awareness of procedural justice (Febrianti et al., 2025). By bridging the gap between legal theory and educational practice, this research contributes not only to doctrinal legal analysis but also to the broader discourse on capacity-building within Indonesia's taxation and law enforcement institutions.

The data used in this study consist of secondary legal materials, including primary sources such as laws, regulations, and official policy documents, and secondary sources such as academic literature, scholarly journals, textbooks, and expert opinions. These materials are systematically analyzed using qualitative legal analysis, involving interpretation (hermeneutic analysis) and comparison of norms to identify legal inconsistencies, overlaps, and the need for legislative reform. The findings are then discussed within an educational framework that highlights the role of legal knowledge and ethics in harmonizing the regulation and implementation of coercive measures.

FINDINGS AND DISCUSSION

An analysis of the compliance of the Minister of Finance Regulation No. 177/PMK.03/2022—particularly Articles 8 and 17—governing the implementation of coercive measures during preliminary evidence examinations in cases of alleged tax crimes, in relation to the Criminal Procedure Code (KUHAP), is necessary to assess its legal validity and consistency within Indonesia's legal hierarchy.

In the context of assisting the President in managing state administration, the Ministry of Finance is tasked with overseeing fiscal policy, national revenue, and state assets. It is important to note, however, that ministerial regulations are not explicitly listed among the types and hierarchy of laws defined under Article 7(1) of Law No. 12 of 2011 on the Formation of Laws and Regulations (hereinafter referred to as Law No. 12/2011).

Legal Hierarchy of Regulations

Article 7(1) of Law No. 12/2011 establishes the hierarchy of Indonesian legislation as follows:

a. The 1945 Constitution of the Republic of Indonesia;
b. Decrees of the People's Consultative Assembly (MPR);
c. Laws/Government Regulations in Lieu of Law;
d. Government Regulations;
e. Presidential Regulations;
f. Provincial Regulations; and
g. Regency/Municipal Regulations.

Nevertheless, the existence of other regulatory instruments, such as ministerial regulations, is acknowledged in Article 8(1) of Law No. 12/2011, which stipulates that: "Other types of laws and regulations apart from those mentioned in Article 7(1) include regulations established by the People's Consultative Assembly, the House of Representatives, the Regional Representative Council, the Supreme Court, the Constitutional Court, the Audit Board, the Judicial Commission, Bank Indonesia, ministers, institutions, or commissions of equivalent level, established under the authority granted by law or government regulation, provincial and regency/municipal representative councils, governors, regents/mayors, and village heads, or equivalent authorities."

Authority in Tax Crime Investigation

In the investigation of tax crimes, the Ministry of Finance authorizes Civil Servant Investigators (PPNS) to carry out the investigation process. This is in line with Article 1(1) of the Criminal Procedure Code (KUHAP), which defines investigators as: "Officials of the Indonesian National Police or certain civil servant officials who are granted special authority by law to conduct investigations."

It is important to distinguish between preliminary inquiry (penyelidikan) and investigation (penyidikan). According to Article 1(4) of KUHAP, an investigator (penyidik) is a police officer authorized to conduct inquiries, meaning that investigative authority rests primarily with the police. The authority of PPNS in tax law, therefore, remains limited to investigative functions as specifically delegated by law.

Ambiguity in PMK No. 177/PMK.03/2022

Attention must be drawn to the Minister of Finance Regulation No. 177/PMK.03/2022, which governs the procedures for preliminary evidence examinations in taxation. The regulation remains unclear as to whether the activities conducted by PPNS during a preliminary evidence examination are classified as part of an "inquiry" (penyelidikan) or an "investigation" (penyidikan). Article 8(1)(f) stipulates that the examiner must secure all evidence found during the examination. Furthermore, Article 17 of the same regulation addresses procedures involving witnesses, sealing, and searches. These provisions authorize actions that may be categorized as coercive measures, which, under KUHAP, are generally permissible only at the investigation stage, not during a preliminary inquiry.

Concept of Legal Evidence

The term legal evidence (bukti yang sah) in the Criminal Procedure Code (KUHAP) carries at least two important meanings—first, referring to the types of evidence specified in Article 184 KUHAP, and second, to the methods by which such evidence is obtained.

According to KUHAP, the types and methods of obtaining evidence are as follows:
Witness testimony, obtained through questioning by investigators. Expert testimony, derived from the statements of qualified experts with relevant competence. Documents, such as official records or electronic files, admitted as evidence once their authenticity is verified. Indications, derived from a series of events, actions, or circumstances assessed by judges based on other evidence. Statements of the accused, which must be obtained without coercion, threat, or torture.

In comparison, under PMK No. 177/PMK.03/2022, preliminary evidence is defined as circumstances, actions, and/or forms of evidence in the form of:
Statements; Writings; or Objects that may provide indications of strong suspicion that a criminal act in taxation has occurred, potentially causing a loss of state revenue.

The methods of obtaining such evidence include:

a. Borrowing and examining financial records, books, and related documents;

b. Accessing and downloading electronic data;
c. Entering and examining specific premises or movable/immovable property believed to contain relevant documents or income records;
d. Sealing such premises or property;
e. Requesting information or evidence from third parties through the Directorate General of Taxes;
f. Questioning relevant individuals, with the inquiry documented in an official record; and
g. Taking other necessary actions within the scope of the preliminary evidence examination.

Legal Inconsistency

The implementation of coercive measures under PMK No. 177/PMK.03/2022, particularly those authorizing sealing, searches, and document access prior to the investigation stage, reveals a potential inconsistency with the Criminal Procedure Code (KUHAP). Under KUHAP, coercive actions that restrict personal freedom—such as arrest, detention, search, and seizure—are permissible only during the investigation stage and must be based on clear legal authorization.

The storage or seizure of information, whether electronic or physical, without explicit permission, may thus constitute a violation of procedural law and human rights, as KUHAP restricts coercive measures to the investigation phase. Therefore, the Minister of Finance Regulation No. 177/PMK.03/2022 should be revised to harmonize with KUHAP, ensuring procedural legality, human rights protection, and the rule of law.

Analysis of the Compatibility Between PMK No.177/PMK.03/2022 and KUHAP

The Regulation of the Minister of Finance (PMK) No.177/PMK.03/2022 grants special authority to Civil Servant Investigators (PPNS) within the Directorate General of Taxes to carry out coercive measures during the examination of preliminary evidence in alleged tax crimes. The scope, stages, and limitations of these coercive measures are stipulated in Articles 8 and 17. However, the Criminal Procedure Code (KUHAP) imposes restrictions on such actions, limiting their execution to the formal investigation stage. Therefore, it is crucial to evaluate the compatibility of these two regulatory instruments to prevent normative inconsistencies and ensure the protection of taxpayers' rights within the legal process.

Articles 8 and 17 of PMK No.177/PMK.03/2022 outline the procedures for conducting preliminary evidence examinations in tax offenses, including summons, document reviews, and the collection of additional information. Article 8 emphasizes that these actions aim to collect sufficient evidence to advance a case toward the investigation stage. Meanwhile, Article 17 authorizes tax officials to implement specific coercive measures when there is strong indication of a tax violation, even before a formal investigation begins. This expansion of authority enables tax officials to exercise investigative-like powers at the preliminary evidence stage, which potentially exceeds the procedural boundaries set by KUHAP.

In contrast, KUHAP governs coercive measures under the principles of proportionality, legality, and human rights protection (Hyronimus, 2011; Marzuki, 2019). The principle of proportionality mandates that every coercive action must correspond to the legal purpose pursued and remain proportionate to investigative necessity. The principle of legality requires that any coercive measure must have a solid legal basis and can only be implemented during the formal investigation phase. Thus, coercive actions outside this phase risk violating individual civil and human rights.

Under KUHAP, coercive measures such as arrest, detention, search, and seizure must be applied strictly within the framework of a legitimate investigation to ensure there is sufficient justification that the suspect has committed a criminal act. Actions taken outside the investigation phase may therefore be considered inconsistent with legal due process, as they lack clear procedural legitimacy and risk infringing on individual rights.

The compatibility issue between Articles 8 and 17 of PMK No.177/PMK.03/2022 and KUHAP arises primarily because the former allows coercive measures before the initiation of a formal investigation. KUHAP restricts such measures to authorized investigators within the criminal justice process, implying that tax officials should refrain from performing coercive actions beyond their administrative authority. Furthermore, executing coercive measures before the suspect is formally identified can lead to procedural injustice for taxpayers, as their legal status remains unclear.

Harmonization between PMK No.177/PMK.03/2022 and KUHAP is therefore essential. The primary goal of such harmonization is to ensure that actions taken during the examination of alleged tax crimes align with legal standards that safeguard taxpayers' rights while providing legal certainty. Inconsistencies between these regulations may result in legal uncertainty and the erosion of public trust. Taxpayers subjected to coercive measures without clear legal foundation or procedures consistent with KUHAP may feel aggrieved and lose confidence in tax authorities, ultimately reducing voluntary tax compliance (Ali, 2011).

For example, consider a hypothetical company, PT AADC, suspected of issuing fraudulent tax invoices to unjustly increase tax refunds. During a preliminary evidence examination, tax officials seized all company documents and computer equipment without providing adequate explanation or formally designating the company's director as a suspect. This action resulted in the company's complete operational halt, loss of client trust, and reputational damage. Although later investigations revealed that not all transactions were fictitious, PT AADC suffered significant losses due to actions inconsistent with KUHAP's principle of legality. This case underscores the importance of fair and lawful procedures to protect taxpayer rights while ensuring effective tax law enforcement.

In conclusion, regulatory harmonization between PMK No.177/PMK.03/2022 and KUHAP is vital to prevent the potential misuse of authority by tax officials and to uphold both justice and legal certainty in tax enforcement. Addressing these inconsistencies not only maintains the integrity of law enforcement but also reinforces public confidence in Indonesia's fiscal and legal institutions (Diantha, 2016; Febrianti et al., 2025).

Legal and Educational Analysis of Coercive Measures Under PMK No.177/PMK.03/2022

An analysis of the legality of coercive measures conducted before the investigation stage, as outlined in Articles 8 and 17 of PMK No.177/PMK.03/2022, reveals several concerns from a human rights perspective. The right to personal liberty and property ownership may be threatened by such coercive actions. Consequently, coercive measures should only be permitted within the framework of general criminal law during the formal investigation stage by authorized entities. The extension of authority granted under PMK No.177/PMK.03/2022 allows the Directorate General of Taxes to conduct searches and seizures even before a formal investigation begins. Considering the principle of legality, coercive measures taken outside the formal investigation phase may be deemed unlawful if not supported by a clear legal basis consistent with the principles of the Criminal Procedure Code (KUHAP).

From the standpoint of criminal procedural law, the principle of legality asserts that any action restricting an individual's freedom must rest upon a clearly defined legal framework. In this context, coercive measures can only be executed under legitimate authority, particularly during the investigation phase of a criminal offense (Diantha, 2016). According to KUHAP, coercive actions such as detention, arrest, or seizure may only be carried out once sufficient preliminary evidence exists to initiate an investigation. This principle ensures that human rights infringements occur only in relation to individuals formally identified as suspects.

In contrast, PMK No.177/PMK.03/2022, especially Articles 8 and 17, permits coercive measures during the preliminary evidence examination phase, which, by its nature, remains part of pre-investigation procedures. This provision conflicts with the principle of legality established in KUHAP. Applying the lex specialis derogat legi generali principle is crucial to understanding how specific technical regulations, such as PMK No.177/PMK.03/2022, function within the broader framework of general criminal law. This principle stipulates that special laws can take precedence over general ones, provided they do not significantly contradict fundamental legal principles (Marzuki, 2017). However, despite being a specific regulation, PMK No.177/PMK.03/2022 must still comply with higher procedural and legal standards established by KUHAP. Complementarily, the lex superior derogat legi inferiori principle emphasizes that higher-level laws prevail over lower-level ones in the event of a conflict.

From a legislative hierarchy perspective, KUHAP operates at the statutory level as the foundation for criminal law enforcement in Indonesia. In contrast, PMK No.177/PMK.03/2022, a ministerial regulation, occupies a lower position and thus may not contradict higher legislation such as KUHAP (Simanjuntak, 2020). Since KUHAP prohibits coercive measures outside the investigation phase, provisions in PMK

No.177/PMK.03/2022 allowing such measures beforehand are legally questionable. Therefore, harmonization between these two legal instruments is essential to ensure consistency and to prevent arbitrary application of authority.

Moreover, an educational dimension plays a vital role in addressing these legal discrepancies. Enhancing legal literacy and education among tax officials, investigators, and the public can promote a deeper understanding of procedural boundaries and the ethical use of coercive measures (Huda, 2021). Legal education programs should emphasize the constitutional basis of the principle of legality and the protection of taxpayers' rights, aligning administrative practice with human rights norms (Sudaryanto, 2020). By embedding legal awareness and ethical competence in tax enforcement, education serves as a preventive mechanism against misuse of authority and procedural errors during pre-investigation stages.

Education also supports policy reform by ensuring that future revisions to PMK No.177/PMK.03/2022 are based on empirical understanding and best practices in legal implementation. Through continuous legal training, law schools and public policy institutions can prepare future policymakers and investigators to apply coercive measures judiciously within a lawful and ethical framework. As Putra (2022) highlights, aligning education with legal reform fosters accountability, legal certainty, and the strengthening of institutional integrity.

In conclusion, the incompatibility between PMK No.177/PMK.03/2022 and KUHAP underscores the necessity of harmonizing these regulations to protect taxpayer rights and uphold the rule of law. Incorporating legal education into the enforcement framework not only enhances the understanding of coercive measures but also ensures their lawful, fair, and human-rights-oriented application. Ultimately, harmonization and education together can increase legal certainty, restore public trust, and reinforce compliance within Indonesia's tax system.

CONCLUSION

Tax regulations are often perceived as prioritizing state revenue over justice and equality. While taxation is essential for sustaining national income and state stability—funding governance, infrastructure, and social programs—the government may sometimes emphasize revenue optimization more than fairness, particularly through the "sunrise principle," which allows tax authorities to conduct preliminary investigations into suspected criminal activities when early evidence is found to prevent financial losses.

This study highlights the urgent need for harmonization between tax regulations and the Indonesian Criminal Procedure Code (KUHAP) to manage the implementation of coercive measures effectively before a formal investigation begins. The inconsistency between these regulations creates legal uncertainty, potentially violates taxpayers' rights, and undermines the integrity of tax law enforcement. According to Articles 8 and 17 of PMK No. 177/PMK.03/2022, tax authorities are authorized to conduct coercive actions such as summons and seizures during the preliminary evidence stage of tax crime investigations.

However, this provision significantly diverges from KUHAP, which stipulates that coercive measures should only be taken once a suspect has been formally designated, thus raising concerns regarding legality, justice, and human rights protection. This discrepancy weakens the legitimacy of actions conducted under ministerial authority, as such regulations are hierarchically subordinate to KUHAP. The resulting legal uncertainty not only endangers taxpayers' rights but also risks eroding public trust in tax institutions and reducing voluntary compliance. To address this issue, it is essential to revise PMK No. 177/PMK.03/2022 to align more closely with KUHAP, clarifying the limits of tax authorities' powers and ensuring that all coercive actions are carried out in accordance with procedural justice principles.

Furthermore, the establishment of a harmonization task force involving the Ministry of Finance and law enforcement agencies is recommended to conduct continuous reviews of tax crime investigation regulations and prevent future legal inconsistencies. From an educational perspective, universities and legal institutions have a vital role in promoting awareness of procedural justice, human rights, and ethical law enforcement through curriculum development and professional training. Legal education can foster future practitioners who understand both the necessity of effective tax enforcement and the imperative of protecting individual rights, ensuring that coercive measures in taxation are implemented within the boundaries of legality, fairness, and accountability

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