

The Application in Tax Violation Cases Involving Public Figures: A Legal and Criminological Analysis

Harly Clifford Jonas Salmon✉
Pattimura University, Indonesia
e-mail: *Harlyclifford@outlook.com

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ABSTRACT

The phenomenon of tax violations involving public figures shows the existence of structural vulnerabilities in the tax system that require regulatory strengthening. This study analyzes the application of the law in cases of tax violations by public figures through a normative juridical approach by examining the provisions of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law) and a number of related regulations. This study examines the position of tax norms, law enforcement mechanisms, and the relevance of criminological perspectives to the behavior patterns and motivations of violations committed by influential taxpayers. The HPP Law provides significant updates through improving compliance standards, strengthening administrative and criminal sanctions, and digitizing tax administration which has an impact on increasing the effectiveness of supervision. The discussion shows that law enforcement regulated by the HPP Law is more proportional, accountable, and oriented towards fiscal justice, so as to be able to narrow the gap for the manipulation of tax obligations by public figures. Criminological studies confirm that tax reform has succeeded in suppressing opportunistic factors through an increased risk of detecting violations. The results of the study concluded that the harmonization of regulations through the HPP Law has strengthened the integrity of the tax system and strengthened the state's efforts to build equal compliance for all taxpayers without discrimination.

Keywords: *Tax Violations, HPP Law, Public Figure.*

INTRODUCTION

The phenomenon of increasing tax violations by public figures shows that there is a tension between legal obligations and the increasingly complex reality of public compliance. Public figures have a wide and diverse income pattern, thus opening up space for non-compliance both intentionally and due to irregularities in tax administration. This situation has sparked public attention because their position as social role models demands a higher level of compliance than the general public. Massive media exposure has also strengthened public perceptions of the integrity of the tax system which is tested by the behavior of these figures. This situation shows that the regulations that have been formed by the state must be able to answer the challenges of economic modernity that moves dynamically. Law Number 7 of 2021 concerning the Harmonization of Tax Regulations was drafted as an effort to strengthen legal certainty and increase the

effectiveness of tax administration. The regulation affirms the principle that every taxpayer without exception is obliged to comply with the provisions of the law consistently and proportionately.¹ This development shows how important it is to enforce the law firmly so that public trust in the state is maintained. This condition is also an analytical basis that the issue of tax violations by public figures cannot be separated from the legal structure that regulates the national tax system.

The spotlight on public figures involved in tax violations suggests the need to reassess the effectiveness of legal instruments used by tax authorities. Non-compliance behavior that repeatedly appears shows potential weaknesses in aspects of supervision, sanctions enforcement, or the application of legal norms that are not optimal. The HPP Law strengthens the law enforcement mechanism by adjusting various provisions related to administrative and criminal sanctions to create a clearer deterrent effect. The adjustment is intended so that criminalization is not only a repressive instrument, but also a preventive instrument that increases compliance. Public figures are often assumed to have access to professional consultants, but this does not guarantee a reduced risk of violations.² The regulatory structure improved by the HPP Law seeks to close the interpretive gap that has been used by taxpayers who have large resources. This gives an idea that the expansion of legal norms is a response to the phenomenon of non-compliance that occurs in the public domain. Thus, the enforcement of tax laws requires regulatory power accompanied by adequate supervisory capacity.

Tax violations by public figures also raised discussions about the integrity of law enforcement officials in taking action against any form of non-compliance professionally. The public often questions procedural fairness when public figures are considered to receive different treatment from other taxpayers. The HPP Law reregulates the provisions for sanctions enforcement so that distributive justice can be applied consistently and does not benefit certain parties. This principle emphasizes that tax law must be carried out based on objective standards that are not affected by a person's social status or popularity. Inequality in law enforcement will have a direct impact on the erosion of public trust in tax authorities. This condition can give rise to the perception that law enforcement is selective and unresponsive to the principle of equality before the law. Normative reform through the HPP Law provides space for more accountable and transparent law enforcement practices. The updated investigation and dispute resolution mechanism is expected to be able to improve the integrity of the tax system. The clarity of these norms then becomes an important pillar for fiscal justice in Indonesia.

The behavior of public figures who do not comply with their tax obligations can be analyzed criminologically to understand the motives, patterns, and dynamics behind them. Public figures often face pressure to maintain a public image, lifestyle, and certain social standards that could potentially influence their decisions in managing tax liabilities.³ The fluctuating economic situation in the entertainment and digital media industries causes their income to be not always stable, thus increasing the risk of non-

¹ Rizki, M., Siregar, M. Y., & Tampubolon, W. S. (2025). Analisis Hukum Putusan Hakim Tentang Tindak Pidana Korupsi Pajak Bumi Dan Bangunan Perspektif Kriminologi (Studi Putusan Nomor 39/Pid. Sus-TPK/2024/PN. Smg). *JURNAL AUTENTIK (JURNAL HUKUM DAN SOSIAL HUMANIORA)*, 3(2), 144-154.

² Tampubolon, P., Panggabean, M. L., & Tampubolon, M. (2024). Kajian Kriminologi Korupsi Di Sektor Publik Di Indonesia. *Berajah Journal*, 4(2), 211-234.

³ GAYO, H. (2024). *Analisis Yuridis Tindak Pidana Korupsi Dalam Penyalahgunaan Wewenang Pajak Bumi Bangunan Di Dinas Pendapatan Labuhanbatu Selatan Perspektif Kriminologi (Studi Putusan Nomor 3815 K/Pid. Sus/2021/PT-MDN)* (Doctoral dissertation, Universitas Labuhanbatu).

compliance. Criminological analysis allows the identification of internal factors such as hedonistic impulses as well as external factors such as opportunities that open up due to weak supervision. The HPP Law emphasizes reporting obligations and strengthens financial databases as an effort to reduce the chances of violations. This provision is a form of strengthening structural control that is relevant to modern criminological theories regarding crime prevention. By strengthening administrative instruments and digitizing taxation, the state seeks to limit the space for opportunistic behavior. Complementary criminological and regulatory approaches provide the impression that offending behavior can be minimized through effective control mechanisms.

Tax compliance is ultimately closely related to the perception of justice built by the state through policies and law enforcement. If public figures as a group with social influence do not show compliance, people tend to imitate this behavior. The public response to tax violations is often greater than other violations because it is seen as a form of denial of obligations that support the sustainability of the state. The policies in the HPP Law aim to strengthen the legitimacy of the tax system by expanding the tax base and increasing vertical and horizontal fairness. The rearrangement of tax administration rates and provisions reflects the state's efforts to implement the principle of fairness that is more proportionate. Non-compliant public figures will be considered to be injuring the collective commitment to carry out fiscal obligations equally. The community needs confidence that the provisions of the law are enforced without discrimination against all parties. Consistent law enforcement is a key factor in maintaining the stability and credibility of the national tax system.

Tax non-compliance by public figures also shows how social structures can affect the legal behavior of individuals. Popularity, economic status, and social networks can provide informational as well as structural advantages that enhance their ability to avoid tax liability. These factors are aligned with the criminological concept of differential access to illegitimate means which explains how individuals with greater resources have a higher chance of breaking the law. The state responded to this phenomenon through the renewal of norms in the HPP Law that strengthened the mechanism of data tracing, automatic reporting, and financial system integration.⁴ The policy is designed to eliminate access inequality that has been causing bias in law enforcement. More data-driven law enforcement will narrow the room for maneuver for taxpayers with large economic capacity. The integrated policy encourages the creation of a more objective and efficient supervisory mechanism. Thus, the structural gaps that influence tax violation behavior can be minimized through appropriate regulatory interventions.

The tax reform carried out by the state also emphasizes the importance of improving the supervisory system so that every act of violation can be detected quickly and accurately. The digitization of tax services as strengthened in the HPP Law allows for wider data integration from various financial institutions. Early identification of discrepancies in transaction data and tax reporting is a strategic step in preventing violations. Public figures who have cross-platform and cross-sector revenue streams are important subjects that require layered supervision. Strengthening the system makes the space for manipulating reports narrower, increasing the possibility of detecting

⁴ Awaluddin, S., Gani, E. S., Sisin, S., Rusman, L., & Tubaka, M. R. (2023). Kejahatan Online Marketplace dalam Kriminologi dan Pengembangan Hukum Pidana Indonesia. *Eksekusi: Jurnal Ilmu Hukum dan Administrasi Negara*, 1(3), 370-386.

violations.⁵ Technology-based intelligent supervision illustrates a paradigm shift in modern tax administration. This efficiency also supports the principle of information disclosure as one of the pillars of law enforcement. These measures show how structural reforms play a role in improving the quality of compliance.

The legal and criminological approach provides a comprehensive overview of the causative factors and patterns of tax violations by public figures. Multidisciplinary understanding is the basis for policy formulation that is able to significantly reduce the number of non-compliance. The HPP Law presents various legal instruments that are more adaptive to the needs of tax administration and the development of the digital economy. Strengthening sanctions, optimizing supervision, and digitizing services are the foundations that encourage the creation of sustainable compliance. These efforts must be accompanied by consistency in law enforcement so that justice can be realized in real terms. Public figures as social representatives have a strategic role in instilling a culture of compliance if they show an attitude of obedience to legal provisions. Thus, the management of the tax system needs to be supported by individual integrity and the regulatory power of the state. The integration of the two will result in a strong, fair, and trusted tax system by the wider community.

METHODOLOGY

This study uses a normative juridical method that focuses on the assessment of positive legal norms that regulate tax violations, especially those involving public figures. This approach places law as a normative rule contained in laws and regulations, so that the analysis is carried out by examining the relevant legal provisions and the principles that underlie them. Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law) is the main source of reference because the regulation contains updates to the tax law structure, including provisions regarding reporting obligations, administrative sanctions, criminal sanctions, and law enforcement mechanisms. This study does not examine empirical facts, but examines the consistency of norms, the adequacy of regulations, and the relationship between provisions that regulate law enforcement against tax violations by public figures.

The approach used includes a statute approach to identify, review, and analyze relevant legal provisions in the HPP Law, the Criminal Code, the Law on General Provisions and Tax Procedures (KUP), as well as implementing regulations that regulate tax obligations and sanctions. This approach is used to assess how these norms are formulated and how effective they are in dealing with public figure non-compliance. In addition, this study uses a conceptual approach to examine criminological concepts such as motives for violations, opportunistic behavior, and differential access that can explain the tendency of tax non-compliance by influential groups. This approach provides a conceptual basis to understand the relevance of tax provisions reform in the HPP Law to emerging social phenomena.

The types of legal materials used consist of primary legal materials, namely the HPP Law, the KUP Law, the Criminal Code, government regulations, and ministerial regulations that regulate tax technicalities. Secondary legal materials include legal literature, scientific journals, criminology books, and expert opinions on tax compliance and law enforcement against tax violations. Tertiary legal materials in the form of legal dictionaries, legal encyclopedias, and regulatory indexes are used to strengthen the

⁵ Utomo, B. (2024). Pendekatan Kriminologi Untuk Pemulihan Keuangan Negara Dalam Kasus Korupsi Dana Desa. *Jurispro Law Review*, 1(2).

understanding of terminology and regulatory systematics. All of these legal materials are systematically analyzed to map the law enforcement mechanism against tax violations by public figures and their relevance to the renewal of norms through the HPP Law.

The analysis of legal materials is carried out by descriptive-analytical techniques, namely describing the applicable legal provisions and then criticizing them based on tax law principles, legality principles, fiscal justice principles, and relevant criminological concepts. This analysis is directed to assess the extent to which the HPP Law has succeeded in strengthening law enforcement instruments in tackling non-compliance by public figures and whether the provisions have reflected efficiency, justice, and legal certainty. Through an in-depth analysis of legal norms, this study aims to produce a comprehensive understanding of the juridical basis and regulatory consequences of the application of tax law in cases of tax violations involving public figures.

RESULTS AND DISCUSSION

The Position and Regulatory Strength of the HPP Law in Countering Tax Violations by Public Figures

The HPP Law reaffirms the position of tax law as an instrument that not only regulates state revenues, but also reorganizes taxpayer compliance governance systemically. The update of the norms in the HPP Law expands the scope of regulation so that it is more responsive to the dynamics of the digital economy and public figure activities. Strengthening tax regulations provides a more certain direction for efforts to address risk-based non-compliance. The change in norms also clarifies the limits of reporting obligations and tightens the mechanism for verifying tax data. Public figures who have diverse income from the entertainment, endorsement, and digital income sectors are subjects that are highly dependent on the clarity of norms.⁶ The HPP Law closes a number of loopholes that were previously used to avoid tax obligations through underreporting. This update shows that the state is working to create a tax regime capable of containing the opportunistic practices of high-profile taxpayers.⁷ The regulations strengthened through the HPP Law provide a solid legal basis for a more equitable increase in compliance.

The regulatory power of the HPP Law is mainly reflected in the restructuring of administrative sanctions designed to provide a stronger deterrent effect. The norm of sanctions is formulated proportionately according to the level of error and the impact of non-compliance on state revenue. The rationalization of sanctions is carried out so as not to cause inequality in the application of the law to public figures and other taxpayers. The expansion of the authority of tax authorities in accessing financial data has also strengthened the position of the HPP Law as an effective legal umbrella. Strengthening this data access makes it easier for the fiscal authorities to identify suspected non-compliance from the initial stage. This arrangement also encourages greater transparency in sectors of the economy that were previously difficult to monitor. Public figures who use multiple sources of income are now under a stricter surveillance system. These efforts

⁶ Prawira, D., & Fitrian, A. (2024). Kebijakan Formulatif Hukum Pidana Bagi Wajib Pajak Badan Ditinjau Dari Sistem Peradilan Pidana Di Indonesia. *Journal of Innovation Research and Knowledge*, 4(2), 1065-1078.

⁷ Hutagaol, L. (2025). The impact of the HPP law on changes in MSME income tax rates and modernization of the tax system on msme taxpayer compliance. *International Journal of Business, Law, and Education*, 6(1), 124-133.

show that the HPP Law has the capacity to suppress the potential manipulation of tax reporting.

The digitization of the tax administration system ordered by the HPP Law has a significant influence on the effectiveness of law enforcement. The use of technology reduces the space for data inaccuracies that often arise in taxpayers with complex income patterns. The electronic-based reporting system accelerates the risk analysis process needed by the fiscal authorities in conducting audits. Improved data quality makes breaches that were previously difficult to detect now easier to identify. Public figures who have high economic mobility are more vulnerable to being monitored by an integrated digital system. This reform also affirms the role of the state in strengthening legal certainty through a modern administrative system.⁸ Digitalization norms strengthen tax governance so that it is more adaptive to changes in taxpayers' economic behavior. The clarity of this system increases the likelihood of the discovery of previously hidden non-compliance.

The HPP Law also changes the structure of the relationship between the fiscal and taxpayers through improving the quality of services and balanced law enforcement. The new norm emphasizes the importance of protecting taxpayers' rights during the audit and collection process. The commitment to the protection of these rights provides moral and juridical legitimacy for a transparent tax system. Public figures who have been viewing the tax process as an administrative burden are now guaranteed procedural justice. A more balanced system reduces the potential for conflict between taxpayers and fiscal authorities in the law enforcement process. The establishment of this fair system is expected to increase voluntary compliance. Clearer procedural guidelines allow the fiscal authorities to carry out their duties without causing abuse of authority. This norm emphasizes the position of the HPP Law as a legal foundation that maintains a balance between compliance and justice.⁹

The provisions in the HPP Law also strengthen harmonization between tax regulations which previously often presented interpretation confusion for taxpayers. The unclarity of norms is often a reason for public figures to claim administrative errors as a defense. The reformulation of norms prevents the use of such arguments because the limits of liability have been explicitly explained.¹⁰ This clarity reduces the possibility of abuse of legal indecisiveness. The integration of norms also creates a tax system that is easier to understand so that the level of compliance is easier to improve. This regulatory harmonization reduces the burden of interpretation that often confuses high-risk taxpayers. Comprehensive clarity of norms creates a more stable and consistent legal structure. This contributes substantially to the government's efforts to suppress systemic tax violations.

The effectiveness of the HPP Law as a legal instrument can be seen from the ability of the regulation to adapt to modern economic developments.¹¹ Public figure

⁸ Nurferyanto, D., & Takahashi, Y. (2024). Combating tax crimes in Indonesia: tackling the issue head-on. *Humanities and Social Sciences Communications*, 11(1), 1-14.

⁹ Triadi, I., & Apriyanti, R. (2025). Penegakan Hukum Pajak Dalam Meningkatkan Penerimaan Negara. *Lex Sharia Pacta Sunt Servanda: Jurnal Hukum Islam dan Kebijakan*, 2(2), 15-28.

¹⁰ Vic, B. J. (2025). Effectiveness of Fiscal Criminal Law Enforcement in Handling Criminal Acts in the Taxation and Customs Sector. *Devotion: Journal of Research and Community Service*, 6(7), 666-674.

¹¹ Anggini, R., Irawan, T. S., Pratama, R. D., & Vientiany, D. (2025). Tinjauan Yuridis terhadap Ketentuan PPN dalam Undang-Undang Harmonisasi Peraturan Perpajakan (UU HPP). *Jurnal Penelitian Ilmiah Multidisipliner*, 2(01), 1710-1719.

income from social media, digital royalties, and international platforms requires a tax regime that is able to reach cross-platform transactions. The HPP Law responds to these changes by expanding the definition of tax objects and clarifying the mechanism for taxing digital income.¹² This update shows that legislators understand the new challenges in managing state revenues. The new provisions place public figures in a system that demands higher reporting accuracy. Strengthened regulations make digital reporting manipulation no longer easy. The adaptive update strengthens the position of the HPP Law as the main pillar of tax law enforcement. The updated tax system provides a more effective direction for dealing with tax violations by public figures.

Juridical Analysis of Law Enforcement Mechanisms in Public Figure Tax Violation Cases

Tax law enforcement involving public figures shows that the audit mechanism is a central stage in identifying indications of non-compliance. The audit begins with a data-based risk analysis that is strengthened through the digitalization policy as stipulated by the HPP Law. Increased transparency of reporting through electronic systems provides greater opportunities to detect data irregularities. The Fiscal Office has the juridical legitimacy to trace transactions that show patterns of income irregularities. Public figures who have income variations are more vulnerable to detection by risk-based systems. This examination mechanism marks a shift from a classical administrative approach to a technology-based approach. The legal basis in the HPP Law strengthens the validity of the data that is the basis for the examination.¹³ This procedure creates a more effective space to follow up on potential violations from an early stage.

The tax investigation stage is a concrete manifestation of law enforcement directed to clarify and prove alleged tax crimes. The authority of investigators is strengthened through the integration of cross-institutional data regulated by the HPP Law. This mechanism increases the accuracy of proof, especially in cases involving public figures with unconventional income patterns. The investigation is directed to prove the existence of elements of intentionality, manipulation, or concealment of tax data. Public figures who use complex strategies in regulating financial flows face stricter supervision. The HPP Law provides a stronger legal basis for fiscal authorities to access banking information and digital financial statements. Clarity of authority minimizes the space for resistance from parties who try to hinder evidence. Strengthened investigation system accelerates the overall tax law enforcement process.¹⁴

The application of administrative sanctions in the HPP Law is an instrument used as the first step to recover state losses and increase taxpayer compliance.¹⁵ The administrative sanctions scheme was updated by emphasizing the proportionality between the level of violation and the burden of sanctions. Public figures who make delays in reporting or

¹² Kusumaningrum, N. D., Wicaksono, G., Asmandani, V., & Puspita, Y. (2024). The Impact of Law Harmonization Tax Regulations Implementation on the Compliance of Micro, Small and Medium Enterprises Taxpayers. *JRAP (Jurnal Riset Akuntansi dan Perpajakan)*, 11(2), 289-307.

¹³ De La Feria, R. (2020). Tax fraud and selective law enforcement. *Journal of law and Society*, 47(2), 240-270.

¹⁴ Widagdo, C. D., Putra, S. D., & Rasji, R. (2023). Tinjauan Yuridis Terkait Tindak Pidana Perpajakan Dan Implikasinya Terhadap Penyerapan Dan Pemanfaatan Pungutan Pajak Di Indonesia. *Innovative: Journal Of Social Science Research*, 3(5), 4032-4045.

¹⁵ Wahyudi, R. (2024). *Penegakan Hukum Terhadap Korporasi Pengguna Faktur Pajak Fiktif Dalam Tindak Pidana Perpajakan (Studi Putusan PN Lhokseumawe No. 35/Pid. Sus/2022/PN. Lsm* (Doctoral dissertation, Universitas Malikussaleh).

misrepresenting data are subject to sanctions calculated based on the amount of unpaid taxes. The emphasis on the deterrent effect is the main goal of the design of administrative sanctions. This mechanism provides room for improvement for taxpayers to re-report inaccurate data. This affirmation reduces the potential for abuse of administrative reasons as a defense. The regulation makes it clear that administrative sanctions are not only financial penalties, but also a representation of the taxpayer's legal responsibility. The application of sanctions consistently increases the legitimacy of the tax system.

When violations meet the criminal element, the HPP Law directs law enforcement towards stricter criminal sanctions. Criminal sanctions are applied to acts that show bad faith such as falsification of documents, embezzlement of tax obligations, and systematic attempts to conceal income.¹⁶ Public figures who deliberately manipulate are included in the category of serious violations. Enforcement of criminal sanctions provides a strong deterrence function to prevent repeat violations. The HPP Law emphasizes that the implementation of criminal sanctions takes into account the principles of fiscal justice and the principle of legal certainty. The affirmation of this criminal norm strengthens the position of the fiscal in cracking down on taxpayers with a public profile. The mechanism shows that tax violations are incomprehensible based on social status. Consistent enforcement of criminal sanctions strengthens the integrity of the tax legal system.

Tax dispute resolution procedures are also strengthened through the HPP Law to ensure that taxpayers have a proportionate defense space but do not complicate the law enforcement process. Public figures who file objections or appeals must include evidence that can be judicially accounted for. This mechanism places the burden of proof on both sides in balanced proportions. The HPP Law emphasizes that dispute resolution cannot be used as a strategy to avoid tax obligations. The compacting of the objection and appeal procedures speeds up resolution and reduces frequent delays. Public figures who fail to prove their objection to facing sanctions enforcement directly. This clarity strengthens the effectiveness of the tax collection system. This firmness keeps the dispute process in a fair and efficient legal corridor.

Overall, the tax law enforcement mechanism strengthened by the HPP Law reflects a system that is more transparent, accountable, and responsive to patterns of public figure violations. Digital data integration makes surveillance more targeted.¹⁷ The fiscal authorities have gained legitimacy to carry out law enforcement without structural obstacles. Public figures no longer have the space to take advantage of administrative loopholes as an avoidance strategy. More modern law enforcement designs strengthen legal certainty. Firmness of implementation is a factor that increases the deterrent effect for violators. The HPP Law is the main pillar of the formation of a more equitable tax system. Updated law enforcement makes a strategic contribution to the protection of state revenues.

Criminological Analysis of Motives, Behavior Patterns, and Factors Causing Tax Violations by Public Figures and Their Relevance to the HPP Law

Tax violations by public figures are often related to financial motives influenced by luxurious lifestyles and the demands of public image. Varying income from various

¹⁶ Fitrah, F. A., Takariawan, A., & Muttaqin, Z. (2021). Kedudukan penyidik pegawai negeri sipil Direktorat Jenderal Pajak dalam kerangka penegakan hukum pidana perpajakan di Indonesia. *SIGn Jurnal Hukum*, 3(1), 1-25.

¹⁷ Pardede, M. (2020). Aspek hukum pemberantasan tindak pidana korupsi oleh korporasi dalam bidang perpajakan. *Jurnal Penelitian Hukum De Jure*, 20(3), 335-362.

sources encourages the emergence of opportunities to hide income so that the tax burden does not increase. Unstable income structures also create uncertainty that encourages opportunistic behavior. The rational choice theory explains that the perpetrator will choose the action that is considered to provide the greatest benefit with minimal risk. Public figures who have access to professional consultants sometimes leverage technical knowledge to avoid tax obligations. This factor often puts them in a vulnerable position to abuse of the legal structure. The HPP Law seeks to suppress this motive by increasing the risk of manipulation detection. These regulatory reforms provide additional barriers to avoidant behavior.¹⁸

The pattern of behavior of tax violations by public figures usually shows a tendency to exploit the complexity of transactions to obscure sources of revenue. Revenue from endorsements, digital royalties, and international platforms is often not recorded consistently. This pattern illustrates the existence of a strategy designed to systematically reduce the tax burden. The theory of opportunity states that evil occurs when opportunity meets an internal impulse. Public figures who have social influence often feel protected by their popularity, thus lowering the perception of risk. The HPP Law closes this space by strengthening cross-platform data integration. The affirmation of this norm increases the likelihood of uncovering manipulation patterns. These changes reduce the appeal of deviant behavior.

The factor causing the violation is also related to the ignorance of some public figures about tax obligations that continue to grow. The complexity of the norm often makes high-profile taxpayers dependent on a third party for their financial management.¹⁹ This dependence opens up opportunities for deviations through unconscious manipulation. The differential access theory suggests that individuals with greater access to professional resources have a greater chance of committing a breach. The HPP Law provides more detailed clarity on norms so that the knowledge gap can be reduced. The reformulation of the rules prevents the abuse of loopholes caused by taxpayers' misunderstandings. This step strengthens legal protection for taxpayers so that they are not used by irresponsible parties. This system reduces the chance of violations.²⁰

The phenomenon of tax non-compliance by public figures is also influenced by social pressure and the influence of a competitive work environment. Income-dependent popularity encourages some individuals to look for quick ways to maintain financial stability. An environment that normalizes tax avoidance practices reinforces the tendency to deviate. Social learning theory explains that deviant behavior can be learned through association with a permissive environment for transgression. The reform of the HPP Law seeks to break this culture by increasing the transparency and accessibility of tax data. Increased digital surveillance lowers the chances of collective tax avoidance practices. Stricter systems provide backlash that reduces the social legitimacy of deviant behavior. Modern surveillance narrows the birthplace of informal norms that favor violations.

¹⁸ Bourton, S., & Ryder, N. (2022). Corrupt corporations and the facilitation of tax crimes: a review of the United Kingdom's enforcement mechanisms. *Law & Contemp. Probs.*, 85, 213.

¹⁹ Melda Julia, M. (2023). *Pengaruh Pemahaman Hukum Pajak, Keadilan, Sistem Perpajakan, Sanksi Perpajakan, Dan Motif Ekonomi Terhadap Penggelapan PAJAK (TAX EVASION)(Studi Empiris Pada Kantor Pelayanan Pajak Pratama Bangkinang)* (Doctoral dissertation, Universitas Islam Negeri Sultan Syarif Kasim Riau).

²⁰ Awaluddin, S., Gani, E. S., Sisin, S., Rusman, L., & Tubaka, M. R. (2023). Kejahatan Online Marketplace dalam Kriminologi dan Pengembangan Hukum Pidana Indonesia. *Eksekusi: Jurnal Ilmu Hukum dan Administrasi Negara*, 1(3), 370-386.

Criminological analysis also shows that tax violations by public figures are often triggered by the perception that the law is negotiable. This perception arose due to weak law enforcement in the previous period. The neutralization theory states that the perpetrator often justifies wrongdoing by rationalizing the mistake as something natural. The HPP Law narrows the space for justification by formulating norms that are more rigid and difficult to interpret loosely. This regulatory rigidity undermines the belief that social status can influence law enforcement. Public figures have become more careful in managing their tax obligations. The strengthened system increases the accountability of taxpayers with a public profile. These reforms show that the state does not tolerate deliberate violations.

The integration of criminological approaches with regulations in the HPP Law provides a comprehensive overview of how the state suppresses various factors that encourage tax violations. Strengthening data access increases the risk of detecting manipulative actions. Sanctions updates increase the risk burden for deviant behavior. Public figures are now in a more vulnerable position to digital surveillance. Regulatory reforms lower the effectiveness of avoidance strategies that rely on loopholes. These systemic changes increase the consistency of law enforcement. Criminological theory proves that increased risk influences the perpetrator's decision to avoid violation. The HPP Law succeeded in integrating this logic into the positive legal system. The tax system becomes more authoritative and restitutive against violations of public figures.

CONCLUSION

The overall analysis shows that the strengthening of tax norms through Law Number 7 of 2021 concerning the Harmonization of Tax Regulations provides a firmer regulatory basis for law enforcement against tax violations by public figures. The reformulation of reporting obligations, the affirmation of administrative sanctions, and the restructuring of criminal sanctions show the commitment of regulators to close loopholes that have often been exploited by influential taxpayers. The structuring of the tax administration system through digitization and data integration has also increased the accuracy of supervision which was previously weak due to the fragmentation of information sources. The change in the norm structure in the HPP Law also strengthens the principle of fiscal justice by placing all taxpayers on the same standards of compliance regardless of their social status or popularity level. The updated law enforcement mechanism shows a trend towards a more proportionate, transparent, and accountable system. Juridical analysis confirms that the harmonization of tax regulations has minimized the potential for loose interpretation by influential taxpayers. Criminological studies reveal that the opportunistic behavior of public figures is often influenced by structural factors that are now increasingly difficult to exploit thanks to the improvement of regulations. The integration of criminology theory shows that strengthening surveillance instruments is able to reduce the attractiveness of violations through increased detected risks. The tax reform that underpins the HPP Law has made a significant contribution to the establishment of a fairer and compliance-oriented tax system. The effectiveness of regulations is increasingly evident when the updated rules are followed by an increase in the capacity of law enforcement officials. The application of stricter norms creates a stronger deterrent effect for public figures who try to avoid tax obligations. All of these findings show that tax law reform through the HPP Law has provided a more effective, responsive, and adaptive regulatory framework to the dynamics of tax violations involving influential parties in society

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