

The Role of the State Attorney (Jaksa Pengacara Negara) as a Mediator in Assisting the Regional Tax Management Agency in Tax Arrears Cases

Depitha Sukmadayanti, Niken Wahyuning Retno Mumpuni
Jenderal Achmad Yani Yogyakarta University
Email : depitha.sukmadayanti23@gmail.com

ABSTRACT

In general, the public perceives prosecutors only within the scope of criminal law, given their predominant role as public prosecutors in criminal cases. However, this study explores another dimension of the role of State Attorneys (Jaksa Pengacara Negara – JPN) in civil and administrative legal matters, particularly in handling tax arrears cases. Taxes, as a primary source of state revenue, require firm legal enforcement against delinquent taxpayers. This research aims to examine the involvement of JPN in the process of tax debt collection. The study employs an empirical juridical method with a statute approach and a case study approach. Data were collected through observation, documentation, and participation in case handling focus group discussions (FGDs). The findings indicate that JPN plays a strategic role as a mediator who facilitates taxpayers' commitment to fulfilling their obligations through installment payment schemes. This study recommends stronger collaboration between the Regional Revenue and Retribution Management Agency (BPPRD) and the South Lampung District Prosecutor's Office to enhance monitoring efforts and provide more preventive warnings. Such measures are essential to encourage tax compliance and reinforce the effectiveness of legal enforcement in the taxation sector.

Keywords: Mediator; State Attorney; Delinquent Taxpayers

INTRODUCTION

Indonesia is a state governed by law, based on statutory regulations as enshrined in its constitution, both in written and unwritten forms. This principle of a rule of law is reflected in Article 1 paragraph (3), which states that "The State of Indonesia is a state based on law." This regulation serves as a guideline for the public

to comply with and implement decisions made in conjunction with the government, in accordance with societal needs.¹

One of the characteristics of Indonesia as a state governed by law is the existence of law enforcement institutions. This is in accordance with Article 24 paragraph (3), which states that "Other bodies whose functions are related to judicial power shall be regulated by law." One such law enforcement institution involved in criminal prosecution and closely related to judicial power is the Attorney General's Office of the Republic of Indonesia.²

The public generally recognizes prosecutors only in the context of criminal matters, as they commonly appear in court to conduct prosecutions in criminal cases, referred to as Public Prosecutors (Jaksa Penuntut Umum/JPU). In addition to serving as public prosecutors, prosecutors also hold the authority to act as state attorneys. This authority is stipulated in Article 611 of the Attorney General's Regulation Number: PER-009/A/JA/01/2011 concerning the duties and powers of state attorneys (Jaksa Pengacara Negara/JPN), which outlines the duty to carry out and/or oversee activities related to law enforcement, legal assistance, legal advice, and other legal actions in resolving civil and administrative disputes involving government institutions, state-owned enterprises (BUMN), and regional government-owned enterprises (BUMD), as well as providing legal services to the public. These cases may be resolved through either litigation or non-litigation channels.

According to Law Number 30 of 1999 on Arbitration and Alternative Dispute Resolution, settlement may be pursued through consultation, negotiation, mediation, or expert evaluation. Mediation involving state attorneys aims to help resolve disputes through a win-win solution that benefits both parties and leads to mutual agreement in addressing the issue at hand.³

In the case of tax arrears in South Lampung Regency, the cooperation between the Regional Tax and Retribution Management Agency (BPPRD) and the South Lampung District Attorney's Office is crucial in addressing the problem. Regional tax arrears can negatively impact the Regional Original Revenue (PAD) of South Lampung Regency. Therefore, the role of the State Attorney in assisting the BPPRD

¹ Siti Sumartini, Nurwahyuni, Saeful Kholik, "Kedudukan Hukum Dalam Perspektif Negara Hukum Modern," *Jurnal Suara Hukum*, P-ISSN: 2656-534X, E-ISSN: 2656-5358 Vol. 4, No. 1, Maret 2021.hlm.226

² Antonius De Andrade Fahik, Anak Agung Sagung Laksmi Dewi, I Made Minggu Widyantara, "Implementasi Peraturan Kejaksaan Republik Indonesia Nomor 15 Tahun 2020(Studi Kasus Di Kejaksaan Negeri Jembrana," *Jurnal Konstruksi Hukum* | ISSN: 2746-5055 Vol. 3, No. 2, April 2022, Hlm. 240-245, <https://www.ejournal.warmadewa.ac.id/index.php/jukonhum>. DOI: <https://doi.org/10.22225/jkh.3.2.4805.240-245>

³ Dwi Rezki Sri Astarini, *Mediasi Pengadilan: salah satu bentuk penyelesaian sengketa berdasarkan asas peradilan cepat, sederhana dan biaya ringan*, Bandung: Penerbit Alumni, 2021, hlm. 5.

with tax arrears becomes the main focus of this collaboration. This study will further examine the forms of cooperation and the effective steps taken to handle tax arrears in South Lampung Regency, in accordance with the applicable regional regulations.

The collaborative efforts between the Regional Tax and Retribution Management Agency (BPPRD) and the South Lampung District Attorney's Office have proven to be effective in resolving tax arrears. This is evidenced by the issuance of 10 Special Powers of Attorney (Surat Kuasa Khusus/SKK) to the South Lampung District Attorney's Office, resulting in the full settlement of tax arrears by 8 taxpayers, with the remaining 2 still in the collection process. Through this collaboration, the State Attorney successfully recovered state funds amounting to approximately IDR 267,790,661. This partnership was carried out as part of tax settlement efforts and the enhancement of Regional Original Revenue (PAD), in line with South Lampung Regent Regulation Number 54 of 2013 on the Regional Tax Management System and Procedures in South Lampung Regency.

This research aims to understand the role of the State Attorney (Jaksa Pengacara Negara/JPN) in assisting the BPPRD in addressing tax arrears issues, focusing on civil law aspects and case resolution stages. Additionally, this study seeks to examine the sanctions imposed by both the BPPRD and the JPN on tax delinquents after the mediation process and throughout the resolution stages. The research holds significant relevance by emphasizing the urgency of the legal institution's role in ensuring compliance with tax obligations and demonstrating how legal actions are applied to address tax arrears in the region. The ultimate goal is to improve the efficiency of local revenue collection and promote taxpayer compliance. This study is expected to provide a better understanding of the cooperation between BPPRD and the JPN in resolving tax delinquency cases and its impact on tax recovery at the regional level.

RESEARCH METHOD

This study employs an empirical juridical legal research method. Empirical juridical research is a type of legal research that not only examines written legal norms (positive law) but also observes the application of those laws in practice within society.⁴

The research combines a legal approach with an empirical (field) approach, viewing law not only as statutory text but also as a form of social behavior. A qualitative approach is used, in which the author conducted interviews with State Attorneys and participated in a Focus Group Discussion (FGD) where the State Attorney acted as a mediator in resolving a tax delinquency case. Data collection techniques included literature review and open-ended interviews.

⁴ Soerjono Soekanto, *Penelitian Hukum Normatif: Suatu Tinjauan Singkat*. Jakarta: RajaGrafindo Persada, 2014.

The analytical method employed is qualitative descriptive analysis. This analysis provides insight into the extent of the State Attorney's role in addressing tax arrears, the factors that influence the success or failure of tax delinquency case resolution, and the effectiveness of the collaboration between the BPPRD and the District Attorney's Office in improving tax compliance.

RESULTS AND DISCUSSION

The Role of the State Attorney in Assisting the Regional Tax and Retribution Management Agency in Handling Tax Arrears Issues

The State Attorney (Jaksa Pengacara Negara/JPN) may represent the interests of the state or government institutions in civil matters, both through litigation and non-litigation means. The JPN can be involved in legal processes such as lawsuits, defenses, or other legal actions related to civil matters, such as contract disputes, compensation claims, or dispute resolutions.⁵

The role of the State Attorney in the Civil and Administrative Law (DATUN) sector in establishing cooperation is exercised through the issuance of a Special Power of Attorney (Surat Kuasa Khusus/SKK). In this context, the JPN's role is not limited to litigation, such as representing the government in court proceedings, but also includes functioning as a mediator, facilitator, and conciliator to provide recommendations and advice to tax delinquents in non-litigation matters.

The JPN may also accelerate governance processes, for instance, by assisting local government agencies such as the BPPRD of South Lampung Regency, which submits SKK to the Attorney General's Office to represent the government in tax arrears cases. Therefore, the JPN plays a crucial role in mediating between the BPPRD and tax delinquents to recover Regional Original Revenue (PAD). Furthermore, the JPN serves as an Early Warning System in managing and utilizing regional budgets (APBD).⁶

Regulations regarding the role of the State Attorney in representing the government, State-Owned Enterprises (BUMN), and Regionally-Owned Enterprises (BUMD) through a Special Power of Attorney are stipulated in Attorney General Regulation Number 7 of 2021 on Guidelines for Implementing Law Enforcement, Legal Assistance, Legal Opinions, Other Legal Actions, and Legal Services in the DATUN field. This means that it is part of the duties and responsibilities of the State

⁵ Muhammad Yusuf, Slamet Sampurno, dkk, "Kedudukan Jaksa Sebagai Pengacara Negara Dalam Lingkup Perdata dan Tata Usaha Negara" *Jurnal Yustika*, Volume 1, Nomor 2, hlm. 17.

⁶ Febrian Abi Yoga, Jaksa Pengacara Negara Kejaksaan Negeri Lampung Selatan, di Lampung Selatan, hasil wawancara dengan Kejaksaan Negeri Lampung Selatan, di Lampung Selatan, 23 Mei, 2023.

Attorney to monitor and pursue collection from tax delinquents until full settlement of the arrears is achieved.

The Regional Tax and Retribution Management Agency has issued 10 Special Powers of Attorney to the South Lampung District Attorney's Office, consisting of 9 cases involving Non-Metallic Mineral and Rock Taxes and 1 case involving Groundwater Tax. The SKKs were submitted to the State Attorney after the tax delinquents failed to respond to both written and verbal collection efforts. The explanation regarding the meaning and significance of the SKK will be detailed in the following sub-section.

a. Special Power of Attorney (Surat Kuasa Khusus)

A Special Power of Attorney (Surat Kuasa Khusus/SKK) is a legal instrument used to delegate authority from one institution or agency to another for the handling of a specific case or task. The SKK outlines the actions that may be taken in relation to one or more particular interests. This document is typically utilized when there is a collaboration or partnership between two distinct legal entities, in which one party grants authority to the other to act on its behalf.

The Special Power of Attorney explicitly defines the scope of authority granted, the duties and responsibilities that must be carried out by the South Lampung District Attorney's Office, as well as other relevant provisions governing the execution of those duties. It serves as the legal basis that enables the South Lampung District Attorney's Office to take legal or enforcement actions related to violations involving regional revenue, tax management, or retribution.

Once authority is delegated by the Regional Tax and Retribution Management Agency (BPPRD) regarding a tax arrears case, the South Lampung District Attorney's Office—represented by the State Attorney (JPN)—carries out its duty as mediator in the tax arrears dispute and reviews the SKK to take actions within the limits of the JPN's civil authority.⁷ Power of attorney may be granted with or without compensation to the appointed agent. The appointed agent is obligated to honor any agreements made, in accordance with the authority granted. Such authority is generally given for administrative or managerial matters such as between superiors and subordinates or in service agreements for the performance of specific tasks.⁸ The granting of power of attorney is in accordance with Article 1972 of the Indonesian Civil Code (KUHPerduta), which states that a power of attorney is an agreement

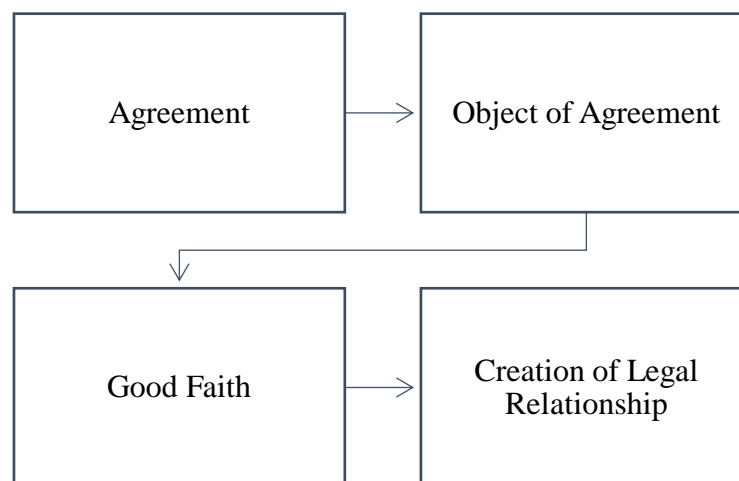
⁷ Febrian Abi Yoga, *Ibid*, 23 Mei 2023, hasil wawancara

⁸ Frans Satrio, *Panduan Lengkap Membuat Surat-surat Kuasa*, (Jakarta Selatan: Transmedia pustaka/visi media pustaka, 2009, hlm. 7.

whereby one person grants another the authority to represent and act on behalf of the grantor in managing a specific matter.

In performing their duties, State Attorneys adhere strictly to the principle of *pacta sunt servanda*, which states that lawful agreements voluntarily entered into must be honored by the parties involved. With such agreements in place, it is expected that all parties will act in accordance with the agreed terms, in good faith, and that the agreement will serve as a foundation for resolving any future disputes.⁹ Article 1320 of the Civil Code stipulates that a contract is an agreement between two or more parties intended to create, modify, or terminate a legal relationship concerning the object of the agreement. The agreement must be made in good faith, reflecting the mutual intent and expression of both parties. In this context, an installment agreement is made between the tax debtor and the BPPRD. The procedural flow can be seen in the diagram below:

Image 1. Flow of Agreement between BPPRD and South Lampung District Attorney's Office



Source: Secondary data, processed by the researcher, 2023

Based on the image above, it can be understood that an agreement requires a valid consent between the involved parties. The consent must be clearly stated and must not be obtained through coercion or undue pressure. The agreement must have an object that can be determined with certainty. The object of the agreement may consist of rights, obligations, or other matters that can be economically valued. The agreement must be made in good faith by all parties involved. Good faith requires

⁹ Niru Anita Sinaga, "Peranan Asas Itikad Baik Dalam Mewujudkan Keadilan Para Pihak Dalam Perjanjian" *Jurnal Ilmiah M-Progress*, Volume 8, Nomor 1, 2018, hlm. 3.

the parties to act honestly, fairly, and without fraud or abuse in making the agreement. An agreement can create, modify, or terminate a legal relationship. It may create a new legal relationship, alter an existing one, or abolish a certain legal relationship.¹⁰

In the context of the State Attorney (Jaksa Pengacara Negara), this means that they will comply with and implement the agreements made in assisting BPPRD. After receiving the power of attorney, through the special substitution power of attorney, the State Attorney of the South Lampung District Attorney's Office carries out non-litigation steps by conducting mediation efforts with the State Attorney acting as mediator in the case. This is a form of amicable settlement based on a win-win solution that benefits both parties. Prior to this, the District Attorney had issued warning letters or summons for mediation. As a mediator, the State Attorney acts as a facilitator to facilitate meetings between both parties and reach mutually beneficial agreements. These meetings cover various matters such as payment amounts, payment deadlines, and so forth. However, tax revenues in South Lampung are a significant source of regional budget income, especially in the tax sector.¹¹ The Regional Budget (APBD) is critically needed to support the implementation of development, both accelerating and equalizing development. Therefore, BPPRD must play an active role in recording which sectors have unpaid taxes to ensure balanced development according to the needs of the South Lampung Regency area.

Based on data obtained from the State Attorney, the type of power of attorney received from the Regional Tax and Retribution Management Agency (BPPRD) to the South Lampung District Attorney's Office is a special power of attorney. This power of attorney grants substantive special authority from BPPRD to the Head of the South Lampung District Attorney's Office. The purpose of this power of attorney is to appoint six State Attorneys who will specifically assist BPPRD in resolving 10 cases of tax arrears. Three of these involve PT BBJ regarding unpaid groundwater tax for the second quarter of 2017 amounting to IDR 2,057,552 and arrears for the first quarter of 2020 amounting to IDR 34,976,740, totaling IDR 37,034,292. Then PT TMP regarding mineral and non-metallic and rock tax arrears for the first quarter of 2021 amounting to IDR 14,052,000, second quarter 2021 amounting to IDR 28,684,000, and third quarter 2021 amounting to IDR 25,772,000, totaling IDR 68,508,000. Lastly, CV BWM regarding mineral and non-metallic and rock tax arrears for the first quarter of 2021 amounting to IDR 8,708,000 and second quarter 2021 amounting to IDR 6,792,000, totaling IDR 15,500,000. From these three powers of attorney, it is explained that the scope of duties of the appointed State

¹⁰ Aristo Djaman, "Kajian Atas Kredit Sindikasi Ditinjau Dalam Hukum Kontrak," *Lex Privatum* Vol. VII/No. 5/Mei/2019, hlm. 7.

¹¹ Febian Abi Yoga, *Op.Cit*, 23 Mei 2023, hasil wawancara.

Attorneys generally includes supervision and collection of tax arrears cases In this context, the power of attorney is used to authorize the State Attorneys to act in supervision and enforcement, with the document signed on November 11, 2022.

b. Mediation Process by the State Attorney

In carrying out their duties as mediators in tax arrears cases, the State Attorney conducts mediation as a technical step. Mediation is a process based on the principle of "good faith," where the disputing parties submit suggestions through a mediator on how the dispute can be resolved. The mediator has the opportunity to provide innovative solutions through mediation. The goal of mediation is for the disputing parties to achieve mutually beneficial outcomes. Etymologically, the term "mediation" originates from the Latin word "mediare," meaning "to be in the middle." This meaning refers to the role of a third party, the mediator, who acts as an intermediary to resolve disputes between parties. The mediator must remain neutral and impartial in resolving conflicts. They must fairly safeguard the interests of all disputing parties, thereby building trust among them. The mediation process in resolving tax arrears cases by the State Attorney involves summoning the tax arrears debtor to participate in mediation. The State Attorney prepares before the mediation takes place, including gathering information and documents related to the tax arrears and evaluating the possibility of settlement through mediation. The State Attorney acts as a neutral mediator who facilitates dialogue with the tax debtor to reach a settlement agreement that satisfies both parties. If an agreement is reached between the tax debtor and the State Attorney through mediation, the State Attorney assists in drafting the agreement and implementing the agreed settlement steps. The summons by the State Attorney as mediator is conducted through a persuasive approach and officially delivered by the South Lampung District Attorney's Office to the tax debtor.¹²

In this context, the State Attorney acts as a third party called the mediator or intermediary. The State Attorney's duty is solely to help the disputing parties resolve the tax arrears issue and does not have the authority to make decisions. In other words, the State Attorney's role as mediator is purely facilitative. The agreement reached is not determined by the mediator but by the disputing parties themselves.¹³ Based on data obtained from interviews about tax arrears cases handled by the State Attorney, it can be concluded that, generally, tax debtors show readiness to pay or have good faith in making installment payments to resolve their tax arrears after reaching an agreement with BPPRD. Furthermore, the role of the State Attorney in assisting and supervising the tax arrears debtor does not end at mediation. The role also includes monitoring the installment payments made by the debtor to BPPRD

¹² Febrian Abi Yoga, *Ibid*, 23 Mei, 2023 hasil wawancara.

¹³ Mardalena Hanifah, *Ibid*, hlm. 4.

until the full settlement of the tax arrears. Thus, the special power of attorney will terminate once the tax debtor has completed the tax payments.

Sanctions imposed by BPPRD and the State Attorney on tax delinquents related to tax arrears.

Tax arrears have negative impacts both for the government and the community. However, based on data from the Regional Tax and Retribution Management Agency (BPPRD) of South Lampung Regency, the tax debtors have responded to summons from the South Lampung District Attorney's Office. After mediation was conducted, the tax debtors showed good faith by agreeing to make installment payments. Furthermore, regulations have been established by BPPRD South Lampung in efforts to collect tax arrears, including Standard Operating Procedures (SOP) for collection and other related matters. The following are the SOPs set by BPPRD South Lampung Regency concerning tax collection from tax arrears debtors:¹⁴

1. After the taxpayer's tax is determined by the authorized department of the Regional Work Unit (SKPD) or the Regional Tax Notification Letter (SPTPD) has been issued, the collection process will begin. However, once the SKPD or SPTPD has been received by the tax delinquent, BPPRD cannot immediately take collection action because there is a due date set. The due date is approximately 1 month (30 days).
2. If the due date, which is 30 days from the set date, is passed, BPPRD issues the first warning letter after 7 days.
3. If the taxpayer does not pay after the first warning letter, BPPRD issues the second warning letter within 7 days.
4. If there is no follow-up from the taxpayer, BPPRD issues the third warning letter.
5. The final effort if the third warning letter is ignored by the taxpayer is to bring the case to the legal route

Based on the SOP explanation above, BPPRD provides time for tax delinquents, but BPPRD still actively takes efforts by going directly to the field to communicate with the tax delinquents. If after written summons and direct communication the tax delinquents still have not paid their taxes, BPPRD will hand over the case to the South Lampung District Attorney's Office. After receiving information from BPPRD, the State Attorney (JPN) concluded that the tax delinquents were willing to settle the outstanding tax payments. The agreement reached will be made in the form of a "Peace Deed" signed by the tax delinquents as proof of agreement. Furthermore, the execution of the deed must be accompanied by at least two witnesses so that the deed has executorial power. Research results show that the tax delinquents have

¹⁴Badan Pengelolaan Pajak dan Retribusi Daerah Kabupaten Lampung Selatan, *Standar Operating Procedure* , hasil wawancara, 9 Mei 2023.

responded to summons according to the specified time and place. Information conveyed by the mediator includes the identity of the attendees, verification of their identity, BPPRD's good intention to assist the tax delinquents in fulfilling their obligations, the ability to pay off, and others. In the mediation meeting series at the South Lampung District Attorney's Office, a total of 10 tax delinquents were invited. After mediation with the parties involved, the result was that the 10 attending tax delinquents showed commitment to make payments as specified in the Minutes of Meeting. Based on monitoring results, payments amounting to 4 billion IDR have been made out of a total of Rp. 4,123,400,862. In this case of tax delinquency in South Lampung Regency, the total unpaid tax is Rp. 123,400,862 and will be paid within the agreed time period. According to the report, monitoring of payment developments will continue, including tax delinquents who have completed payments submitting proof of payment to the JPN. In this matter, the Regional Tax and Retribution Management Agency (BPPRD) and the South Lampung District Attorney's Office have sanctions that can be applied to tax delinquents if they violate the agreements made between BPPRD and the tax delinquents regarding tax delinquency, including:

1. Administrative Fines: Tax delinquents may be subject to administrative fines for late payment of taxes in accordance with applicable tax regulations. The amount is usually set as a certain percentage of the unpaid tax amount.
2. Execution Seizure: BPPRD or the State Attorney can conduct execution seizure of the tax delinquent's assets as collateral for payment or to settle outstanding taxes.
3. Account Blocking: BPPRD has the authority to block the bank accounts of tax delinquents. This aims to prevent the tax delinquents from making financial transactions or accessing funds in their accounts until the tax arrears are settled.
4. Asset Auction: If the tax delinquent does not pay off the tax arrears, BPPRD or the State Attorney can auction the delinquent's assets to recover the unpaid taxes.
5. Legal Prosecution: If the tax delinquent still does not pay the arrears despite opportunities and sanctions mentioned above, the State Attorney can initiate legal prosecution against the delinquent in court.¹⁵

There are two types of taxes that can be compared in terms of sanctions, namely road construction tax and regional retribution tax. The road construction tax in South Lampung Regency receives stricter sanctions, namely being blacklisted from participating in government procurement activities within the South Lampung Regency government for two consecutive years. This is affirmed in Law Number 15

¹⁵ Ari Kurniawan (Kasubdit), Penagihan Badan Pengelolaan Pajak dan Retribusi Daerah Lampung Selatan, di Lampung Selatan, hasil wawancara :9 Mei 2023.

of 2004 concerning examination and state financial accountability. Furthermore, this law states that if tax delinquents do not comply with recommendations from the Audit Board of Indonesia (BPK), they may be subject to fines of up to Rp. 500 million or prosecuted through litigation.

The legal basis previously explained serves as the foundation for handling tax receivables in South Lampung Regency. In addition to fines and possible litigation, alternative tax dispute resolutions also involve sanctions such as blacklisting, which is part of administrative legal actions. The pattern of resolving tax delinquency cases in the construction sector is more complex compared to other tax delinquency cases. In resolving delinquent tax cases, BPPRD reviews budget items issued by each related agency, such as the Public Works and Public Housing Office (PUPR). The audit process will reveal which sectors have not paid taxes or have delinquent taxes for a considerable period. The audit results will then be forwarded to the inspectorate. The inspectorate plays a crucial role in overseeing local government performance, which is then reported to the Audit Board of Indonesia (BPK). Meanwhile, in regional retribution tax cases, the sanctions applied are not as strict as in construction cases involving companies or limited liability companies (PT). In tax delinquency cases, these companies or PTs focus on financial aspects (money oriented). In resolving tax delinquency cases, a payment agreement with a determined timeline is applied. In this case, in resolving tax delinquency cases carried out by BPPRD and the Attorney's Office, the impact of the delinquent tax case on the state is considered. The sanctions applied differ and are adjusted to the conditions on the ground in accordance with the articles regulating the resolution of the delinquent tax cases.

CONCLUSION

The role of the State Attorney (Jaksa Pengacara Negara) as a mediator in assisting the Regional Tax and Retribution Management Agency (BPPRD) in handling tax arrears focuses on civil aspects. The resolution of tax delinquency cases occurs through the granting of a Special Power of Attorney by BPPRD to the State Attorney, who acts as a mediator. The basis for this cooperation is stipulated in the Regulation of the Attorney General of the Republic of Indonesia Number 7 of 2021, which grants duties and authority to the State Attorney as the government's representative in resolving civil and administrative disputes. The resolution of this case involved the installment payment of tax arrears amounting to Rp. 4,123,400,862, with an agreement documented in the form of a "Peace Deed" (Akta Perdamaian), wherein the mediator does not determine the terms, but the agreement is made between BPPRD and the delinquent taxpayer. To enforce tax obligations, BPPRD and the State Attorney apply various sanctions to delinquent taxpayers, including Administrative Fines, Asset Seizure, Account Blocking, Asset Auction, and Legal Prosecution. The comparative case example shows that the application of sanctions is based on

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relevant legal provisions in the case resolution process, with stricter actions enforced in accordance with applicable laws.

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