

## **ABSTRACT**

Joko Ismuhadi. **LEGAL ACTIONS IN HANDLING TAX MANIPULATION BY CORPORATIONS IN TAX CRIME AND MONEY LAUNDERING**, under the guidance of Prof. Dr. Abdullah Sulaiman, S.H., M.H as Promoter and Dr. Ahmad Redi, S.H., M.H., M.Si as Ko Promoter.

*Tax manipulation by corporations in criminal acts with money laundering schemes is a highly crucial issue with significant impacts, where criminal tax manipulation often leads to subsequent money laundering offenses. Therefore, it is inappropriate for the law enforcement of this national loss issue to be solely addressed through money laundering offenses without targeting tax manipulation crimes first. Current regulations do not impose administrative penalties on corporations that act as a deterrent, such as revoking permits and compensating the maximum loss to the state. Hence, a model for handling corporate tax manipulation in criminal acts with money laundering schemes is needed.*

*The research questions in this study include 1) What are the legal acts of tax manipulation carried out by corporations? 2) How are criminal actions prevented through tax manipulation by corporate actors? 3) What is the ideal legal handling of tax manipulation and money laundering in Indonesia?*

*Based on the issues studied, this research adopts a normative legal research method with legislative and case approach. The normative legal research method involves examining existing literature, and this study is also descriptive-analytical.*

*The findings indicate that the model of tax manipulation by corporations often involves unlawful practices such as transfer pricing, creating shadow entities in jurisdictions with low taxes, and abusing tax loopholes to reduce corporate tax burdens. These practices often lead to money laundering offenses. To minimize tax manipulation, legal reconstruction measures need to be implemented, including imposing maximum criminal and administrative fines, such as revoking corporate licenses. Enhanced tax supervision and audits of corporations are also necessary, while cooperation between tax authorities, law enforcement agencies, and other relevant parties should be strengthened. Effective handling requires legal reforms with stricter sanctions, responsiveness to technological advancements, and an emphasis on criminal penalties as a deterrent. Collaboration between institutions and relevant parties is crucial to creating an effective legal environment that can curb tax manipulation practices.*

**Keywords : Money Laundering Offences, Corporate, Taxation**