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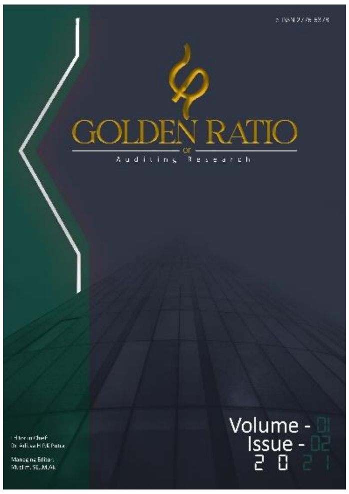

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AUDITING | RESEARCH ARTICLE

The Role of Public Accountants in Tax Fraud Prevention, and Detection During COVID-19

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Abstract: Until now, there have been many cases of tax evasion that have occurred in Indonesia. Fraud is an act of deviation or omission that is intentionally carried out to deceive, or other parties suffering losses or fraud perpetrators obtaining financial benefits, either directly or indirectly. The design of this research based on literature review. Tax policy in the majority of countries was oriented towards mitigating health impacts and preventing economic pressure. Recently we have also seen other motives that various countries in the world want to achieve as Secretary-General Tax Report to G-20 Finance Ministers and Central Bank Governors. Quick responses through various tax relaxations came through twenty-two legal products. One of the things that is being studied is changes to VAT policy scheme. Currently, the Indonesian Institute of Certified Public Accountants is submitting an exposure draft related to the SJI. Tax incentives provided during the COVID-19 pandemic has the potential to be misused. The role of Public Accountants in preventing and detecting fraud in the taxation sector can be maximized if the public accountant carries out adequate procedures in accordance with applicable auditing standards. Public accountants need to increase the independence of each individual e.g., Continuing Education Program (PPL).

Keywords: Public Accountant, Fraud Prevention, Fraud Detection, Tax, COVID-19
JEL Classification Code: H83, Q56,

1. INTRODUCTION

The phenomenon of fraud in the tax sector in 2021, namely the alleged bribery case began when Angin Prayitno Aji and Dadan Ramdani allegedly agreed, ordered, and accommodated the amount of tax payment obligations that were adjusted to the wishes of the taxpayer or the party representing the taxpayer. APA and DR allegedly conducted tax audits on 3 taxpayers, namely Gunung Madu Plantations (PT. GMP) for the 2016 fiscal year, PT Bank PAN Indonesia Tbk (PT. BPI) for the 2016 fiscal year, and PT. Jhonlin Baratama (PT. JB) for the 2016 fiscal year 2016 and 2017 (www. suara.com, 2021). In the United States, cases of tax evasion also occur. Brockman, who is an investor in Vista Equity Partners, allegedly used secret bank accounts in Bermuda and Switzerland to hide from the IRS earnings he earned from his investments in the fund. The indictment also alleges that Brockman took actions such as asking employees to update records and using encrypted communications to conceal the alleged scheme. Brockman is also alleged to have swindled nearly $68 million out of his software company's debt securities. Robert Brockman evaded his income taxes for about 20 years. In the process, he used shell companies and secret bank accounts in tax havens like Bermuda and Nevis. The practice was carried out very carefully by Brockman so that it was difficult to sniff out. For example, it only transacts and communicates using an encrypted email and password.

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The codenames are inspired by the names of fish such as Snapper, Redfish, and Steelhead. And, whenever he evaded taxes, Brockman always destroyed the evidence. To do all that, Brockman was assisted by the CEO of Vista Equity Partners, Robert F. Smith. Smith is known to have agreed to help law enforcement officers ensnare Brockman by being a key witness. However, Smith is required to immediately pay off his $139 million tax bill and leave a $182 million protective refund claim, and pay interest. According to the case file of Robert Brockman, who is the CEO of the software company Reynolds and Reynolds Co., he was charged with multiple charges. He was accused of tax evasion, tax evasion, fraud and money laundering. Appearing in Federal Court on Thursday, he pleaded not guilty and is free on $1 million bail.

2. Literature Review

2.1 Fraud

According to Article 1 number 2 of the Financial Services Authority Regulation 39/POJK.03/2019 concerning the Implementation of Anti-Fraud Strategy for Commercial Banks, fraud is an act of deviation or omission that is intentionally carried out to deceive, deceive, or manipulate the bank, its customers, or other parties, which occur within the bank or use bank facilities, resulting in the Bank, customers, or other parties suffering losses or fraud perpetrators obtaining financial benefits, either directly or indirectly (Peraturan Otoritas Jasa Keuangan Republik Indonesia About Implementation Of Anti-Fraud Strategy For Commercial Banks, 2019). While the Association of Certified Fraud Examinations (ACFE) defines fraud as unlawful acts carried out intentionally for certain purposes (manipulation or giving false reports to parties) carried out by people from inside or outside the organization for personal gain or groups that directly or indirectly harm other parties (Pike & Smith, 2014). According to Verschoor (2011), fraud is an act of deliberate action or mistake made by a person or group of persons who knows that the error can result in some benefits that are not either to individuals or entities or other parties. Financial statement fraud according to the American Institute of Certified Public Accountants (AICPA) is defined as an intentional act and act, misstatement or omission of material facts, or misleading accounting data, and if considered with all the information that has been made, will subsequently cause the reader to change their judgment or decision (Bierstaker et al., 2010). These acts and actions are intentionally carried out knowingly to misuse everything that is shared (e.g., company and state resources) for personal and group gains which then presents false information to cover up the abuse. Fraud is different from unintentional error. If someone accidentally enters the wrong data when recording a transaction, then it cannot be said to be fraud because it was done accidentally. Different things that show someone with their abilities, manipulate financial statements to attract potential investors to invest in their company, then this is fraud. The fraud theory was first discovered by Donald R. Cressey in 1953 and is known as the fraud triangle theory. The fraud triangle is caused by three conditions that arise, namely pressure, opportunity and rationalization (Huber, 2017). Furthermore Wolfe & Hermanson (2004) argues that there is a renewal of the fraud triangle to increase the ability to detect fraud by adding a fourth element of capability. Crowe in 2012 developed the theory of fraud pole and fraud diamond by changing the fraud risk factor in the form of capability into competence which has the same meaning of the term (Puspasari, 2015). In addition, there is an additional risk factor in the form of arrogance. This theory was later developed by Vousinas, 2019 state adding an element of collusion. The following is an illustration of the fraud hexagon model (G. L. Vousinas, 2019).

2.2 Tax

According to Cobham & Janský (2018) tax is a contribution paid by the people to the state which is included in the state treasury that implements the law and its implementation can be forced without any remuneration. The contribution is used by the state to make payments in the public interest, to make payments in the public interest (Stuebs & Wilkinson, 2010). This element provides

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an understanding that people are required to pay taxes voluntarily and with full awareness as good citizens. Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to the needs of the government and the conditions of the community (Gupta, 2007). Taxes are people's contributions to the state treasury based on the law (which can be enforced) without getting services that arise (contra-achievements) which can be directly shown and used to pay expenses (Juhandi & Fahlevi, 2019). Tax is a contribution to the state (which can be forced) owed by those who are obliged to pay it according to regulations, without getting performance back which can be directly appointed, and whose purpose is to finance expenses (Owolabi & Okwu, 2011). General affairs related to the duties of the State which organizes the government. Tax is compulsory contribution from the person, to the government to debt the expenses incurred in the common interest of all, without reference to special benefits conferred (Purnamasari & Sudaryo, 2018). Tax is a mandatory contribution from the person, to the government to pay the costs incurred for the benefit of the person common of all, without reference to conperred specific benefits. According to the Law on General Provisions and Tax Procedures no. 16/2009 Article 1 paragraph 1, Tax is a taxpayer's contribution to the State that is owed by an individual or entity that is coercive under the law without receiving direct compensation and is used for the needs of the State for the greatest prosperity of the people. Based on the understanding of tax by several experts, the definition of tax according to the author is a mandatory public contribution to the State treasury that is coercive in nature with rewards that are not directly felt by the community and are used for the purposes of the state.

3. Research Method and Materials

The design of this research is literature review research or literature review. Literature research or literature review is research that examines or critically reviews the knowledge, ideas or findings contained in the body of academically oriented literature and formulates its theoretical and methodological contributions to certain topics. The nature of this research is descriptive analysis, namely the regular breakdown of the data that has been obtained. Then, understanding and explanation are given so that it can be understood well by the reader. Data collection techniques through scientific articles related to the research topic.

4. Results and Discussion

4.1 Impact COVID-19 Pandemic to Tax Receipts and Relaxation

The COVID-19 pandemic is a global health crisis that has also impacted recessions in various countries. Since March, the IMF has even predicted the arrival of a global economic recession that could be worse than the 2008 global financial crisis (Liu et al., 2020). However, the economic predictions released at the beginning of the year continued to be revised in line with the increasing seriousness of health measures and the social restrictions imposed in various countries. The term 'The Great Lockdown' crisis is predicted by the IMF to cause global economic growth in 2020 to contract at -4.9%. The World Bank has a more pessimistic prediction of -5.2%. The OECD's projections are even murkier and come in at -7.6%. The wave of official statements from every country that they are in a technical recession phase (economic growth minus two consecutive quarters) is even increasing (Birat, 2021). By the three international institutions, Indonesia's economic growth is predicted to remain much better than global and ASEAN trends. The three predict that the Indonesian economy in 2020 will grow between -3.3% (OECD), 0% (World Bank), and IMF (-0.3%). The Indonesian government, through the Minister of Finance, has its own calculation that ranges from -1.7% to -0.6% (23 September 2020). One thing is for sure, economic predictions and forecasts in times of crisis like today are not easy because of the volatility and dynamic movement of assumptions. Almost all countries have launched various fiscal policies, including taxes, to overcome the negative impact of the pandemic. Initially, tax policy in the majority of countries was oriented towards mitigating health impacts and preventing economic pressure. Interestingly, recently we have also seen other motives that various countries in the world want to achieve. This is stated in the OECD Secretary-General Tax

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Report to G-20 Finance Ministers and Central Bank Governors released April 2021. In the report, the typology of tax instruments (tax measures) in responding to the pandemic is classified into three, namely:

- First, counteract the negative impact of the pandemic on the economy, social and health. This includes a policy of deferring tax payments, accelerated restitution, extension of tax administration obligations, and so on.
- Second, tax instruments to prepare for the recovery period, particularly to stimulate demand for consumption and investment. This second group includes various incentives to attract investment, temporary reductions in VAT rates, lower corporate income tax rates, and so on.
- Lastly, tax instruments to fund government budgets in times of crisis or revenue-oriented. This last group is quite interesting to observe. The reason is that the narrative of government policies during a pandemic tends to be in an area that is expansive through tax relaxation. Presumably, the pressure on budget resilience as well as the urgency in anticipating fiscal risks inevitably encourage breakthrough efforts. That is, not waiting for the recovery of tax revenues in line with the economic recovery, but instead looking for new ways.

The OECD survey conducted on 66 countries – all OECD countries, all G20 members, and 21 other Inclusive Framework countries – can be used to map this out. Data on tax instruments in response to the COVID-19 pandemic is based on the situation as of April 4, 2021 and can be accessed at https://www.oecd.org/tax/. Presumably, the pressure on budget resilience as well as the urgency in anticipating fiscal risks inevitably encourage breakthrough efforts. That is, not waiting for the recovery of tax revenues in line with the economic recovery, but instead looking for new ways. The Yield-added tax (PPh) instrument is widely used to increase tax revenue in order to compensate for the COVID-19 handling budget. There are 17 countries, both of which use regulations in the area of corporate income tax and personal income tax. For corporate income tax, the methods taken vary. However, it is generally related to tariffs, facility adjustments, and stricter tax avoidance prevention schemes. For example, Colombia imposes a temporary surcharge for corporations operating in the financial sector with certain criteria. Sweden and Tunisia also implemented a similar scheme for two years. The UK (United Kingdom) has also implemented a scheme to increase corporate income tax rates, from 19% to 25% in 2023. Several countries, such as Norway and Luxembourg, also impose or adjust withholding tax rates for income received by affiliates. In addition, there were other breakthroughs such as limits on income reduction (Poland and the Netherlands) and an increase in the tax threshold for SMEs (Hungary). Similar to corporate income tax, the breakthrough through personal income tax also includes adjustments to rates and facilities that have been received so far. Breakthroughs in increasing tariffs can be found in Russia, Canada, New Zealand, and so on. For example, South Korea changed the tax bracket and increased the income tax rate for the highest group. The same thing was done by Spain, which has a new tax bracket on income above EUR 300 thousand/year with the new highest rate of 24.5%. Meanwhile, 15 countries used the VAT/GST instrument as a breakthrough. Efforts made include increasing tariffs (either standard or special), reducing exemptions, and imposing VAT on digital transactions. VAT on digital or e-commerce transactions seems to be one of the popular policies during the pandemic. This breakthrough instrument was carried out by Belgium, Canada, Portugal, and Indonesia. Meanwhile, the exemption adjustment was made by Slovakia and Lithuania. There is also an interesting example through the VAT instrument. Saudi Arabia – which only introduced VAT in 2018 – adjusted the VAT rate from 5% to 15% and took effect in July 2020. The pandemic pressure and low oil prices forced the country to seek new income. Other tax posts also need to be highlighted because there are 11 countries that implement this. For example, Mauritius imposes a 'COVID-19 levy' on parties who benefit from the government's stimulus package, namely the Wage Assistance Scheme (WAS). The levy is imposed for 2 years at 15% of the taxpayer's gross income, but the levy may be greater than WAS. Examples of other countries are Argentina which increased export duties on biofuel products or Spain which increased the tax rate on insurance premiums from 6% to 8%. Hungary imposes a special retail tax based on business turnover.

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In addition, several countries have also released policies that are closely related to support for the health sector (9 countries) and the environment (8 countries). The majority of revenue breakthroughs through instruments related to the health sector were made through adjustments to excise rates on tobacco and alcohol products. This is like what was done in Belgium, Czech Republic, Slovenia, South Africa. For breakthroughs related to the environment, for example, an increase in tariffs for the use of non-renewable energy, carried out in Finland, Latvia, or Ireland. Another example is levy instruments related to the transport sector such as additional levies on travel by water or air in Austria and Portugal. A total of 7 countries also made breakthroughs in receipts through other excise posts. For example, the Seychelles increased excise tariffs on motor vehicles while preventing import demand. Meanwhile, several Canadian provinces impose excise duties on vape products. Wealth-based tax – which is in line with the idea of national solidarity, reducing inequality, and seeking alternative sources – is also a breakthrough that needs to be considered. Of the 4 countries that use this instrument, 3 of them are new types of taxes introduced during the crisis. For example, Belgium introduced a tax on securities of 0.15% of the value of securities with a total threshold value above EUR1 million. Argentina applies a tax on ownership of assets whose rates are differentiated between domestic and foreign assets (higher). Meanwhile, Colombia imposes a wealth tax on parties who do not have the obligation to file a tax return in Colombia at a different rate if, for example, the wealth is repatriated. In addition, there are 4 other countries that apply a property transaction tax, namely South Korea, Great Britain, Portugal, and the Netherlands. A total of 4 other countries also use the social security contribution instrument. Finally, there are countries whose policies cover more than 1 tax instrument. This is like what Panama did through its tax amnesty policy in September 2020 and has the removal of sanctions in stages depending on the disclosure period. The COVID-19 pandemic has had a continuing effect on fiscal stability in many countries. It is not surprising that breakthrough efforts in exploring the potential for revenue have begun to be carried out through various tax instruments.

The COVID-19 pandemic affected the performance of 2020 tax revenues. Overall, last year's tax revenue again failed to reach the target. Finance Minister Sri Mulyani Indrawati said the realization of tax revenues only reached Rp. 1,070.0 trillion, or 89.3% of the 2020 State Budget target which was amended through Presidential Decree 72/2020 of Rp. 1,198.8 trillion. The tax realization experienced a 19.7% contraction compared to last year. Oil and gas income tax (PPh) revenue was recorded at Rp. 33.2 trillion or 104.1% of the target. The rest, non-oil and gas tax realization reached Rp1,036.8 trillion or 88.8% of the target. According to Sri Mulyani, the contraction of tax revenues was caused by two things. First, weakening economic activity. Second, the government provides very broad tax incentives. Some of the incentives referred to are PPh Article 21 DTP, discounted installments for PPh Article 25, and reduced corporate income tax rates. Shortfall – the difference between realization and target – tax revenue in 2020 reached Rp128.8 trillion. According to Blanchard (2020), the government's fiscal policy during the COVID-19 pandemic must focus on three things. First, focus on efforts to tackle the public health aspect. Fiscal instruments for the health sector must be a concern in order to prevent transmission, monitor, care, availability of facilities, to treatment research. Second, fiscal instruments must act as an aid or assist parties affected by the economic downturn. Every sector or group of people whose economic activities are affected by the pandemic must be 'rescued' immediately. Third, the need to encourage aggregate demand. The availability of demand in society will continue to ensure the wheels of the economy are turning. The threat of recession is considered by governments in many countries to issue various tax relaxation policies. The aim is to prevent unemployment, stabilize investment, maintain cash flow in the business sector, encourage consumption, and so on (Zafar et al., 2020). Indonesia is no exception. There are various objectives to be achieved through the tax relaxation, namely (i) maintaining people's purchasing power, (ii) providing company cash flow space, (iii) as compensation for switching costs (costs related to changes in the country of origin of imports and countries of export destination), (iv) relaxation of tax administration, and (v) supporting the health sector. Quick responses through various tax relaxations came through twenty-two legal products, as summarized in the following table 1.

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Table 1: Indonesia Tax Regulations

No.	Regulations
1.	Decision of the Director General of Taxes 156/PJ/2020 regarding Taxation Policies Regarding the Spread of the 2019 Corona Virus Outbreak
2.	Minister of Health Regulation 23/PMK.03/2020 Concerning Tax Incentives for Taxpayers Affected by the Corona Virus Outbreak
3.	Government regulations 1/2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or In Facing Threats That Endanger the National Economy and/or Financial System Stability
4.	Minister of Finance Regulation 28/PMK.03/2020 regarding the Provision of Tax Facilities on Goods and Services Necessary in the Context of Handling the 2019 Corona Virus Disease Pandemic
5.	Minister of Finance Regulation 29/PMK.03/2020 regarding the Implementation of Tax Administration Services in Force Majeure Due to the 2019 Corona Virus Disease Pandemic
6.	Decision of the Director General of Taxes 178/PJ/2020 concerning Extension of the Period of Completion of Tax Administration Services in Force Majeure Due to the 2019 Coronavirus Disease Pandemic
7.	Minister of Finance Regulation 31/PMK.03/2020 concerning Additional Incentives for Companies Recipient of Bonded Zone Facilities and/or Ease of Import for Export Purposes for Handling the Disaster Impact of Corona Virus Disease
8.	Regulation of the Director General of Taxes 06/PJ/2020 regarding Procedures for Submission, Receipt and Processing of Notification Letters in Relation to the 2019 Coronavirus Disease Pandemic
9.	Minister of Finance Regulation 38/PMK.02/2020 concerning the Implementation of State Finance Policies for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or Facing Threats That Endanger the National Economy and/or Financial System Stability
10.	Regulation of the Director General of Taxes PER-08/PJ/2020 concerning Calculation of Income Tax Installments for the Current Fiscal Year in Relation to the Adjustment of Income Tax Rates for Corporate Taxpayers
11.	Minister of Finance Regulation 44/PMK.03/2020 regarding Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic (revocation of PMK 23/2020)
12.	Law No. 2/2020 concerning the Stipulation of Legislation 1/2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or in Facing Threats That Endanger the National Economy and/or Financial System Stability Becomes Law
13.	Government Regulation No. 29/2020 concerning Income Tax Facilities in the Context of Handling Corona Virus Disease 2019 (COVID-19)
14.	Government Regulation Number 30/2020 concerning Reduction of Income Tax Rates for Domestic Corporate Taxpayers in the form of Public Companies
15.	Presidential Regulation No. 72/2020 concerning Amendments to Presidential Regulation Number 54 /2020 concerning Changes in Posture and Details of the State Budget for Fiscal Year 2020
16.	Minister of Finance Regulation No. 86/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic (Revocation of Minister of Finance Regulation 44/2020 and Minister of Finance Regulation 23/2020)
17.	Minister of Finance Regulation 110/PMK.03/2020 concerning Amendments to Minister of Finance Regulation 86/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic
18.	Regulation of the Minister of Finance 143/PMK.030/2020 concerning Provision of Tax Facilities on Goods and Services Needed in the Context of Handling the 2019 Corona Virus Disease Pandemic and Extension of Application of Income Tax Facilities Based on Government Regulation Number 29 of 2020 concerning Income Tax Facilities in the Context of Handling Corona Virus Disease 2019 (COVID-19)
19.	Minister of Finance Regulation 239/PMK.030/2020 concerning Provision of Tax Facilities on Goods and Services Required in the Context of Handling the 2019 Corona Virus Disease Pandemic and Extension of Application of Income Tax Facilities Based on Government Regulation Number 29/2020 concerning Income Tax Facilities in the Context of Handling Corona Virus Disease 2019 (COVID-19) (PMK-29 in conjunction with PMK-143 revoked)
20.	Minister of Finance Regulation Number 9/PMK.030/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic (PMK-86 in conjunction with PMK-110 revoked)

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No.	Regulations
21.	Regulation of the Minister of Finance 20/PMK.010/21 concerning Sales Tax on Luxury Goods on Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Borne by the Government for Fiscal Year 2021
22.	Regulation of the Minister of Finance 21/PMK-010/2021 concerning Value Added Tax on the Handover of Treaded Houses and Residential Units of Flats Borne by the Government for Fiscal Year 2021

The budget provided for these various incentives is approximately Rp. 130 trillion, consisting of tax incentives for business activities of Rp. 120.6 trillion and tax incentives for the health sector of Rp. 9.05 trillion. The government has extended tax incentives to help taxpayers deal with the impact of the COVID-19 pandemic until June 30, 2021. This provision is issued to replace PMK-86/PMK.03/2020 in conjunction with PMK-110/PMK.03/2020 which regulates the provision of tax incentives until 31 December 2020.

4.2 Plan for Change of KUP and Changes In VAT, Agency Income Tax and Individual Income Tax Rates

Law Number 2/2020 concerning Stipulation of Government Regulations in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or in Facing Threats That Endanger the National Economy and / or Financial System Stability As a law, it is explained that the State Revenue and Expenditure Budget deficit (APBN) is allowed to be above 3% for three years, namely in the period from 2020 to 2022. The 2020 State Budget deficit is set at 6.34% of GDP. Whereas before the pandemic, the government targeted a 2020 deficit of 1.76%, down from the 2019 realization of 2.2% of GDP. The government and the House of Representatives (DPR) have agreed to include the Draft Law on General Provisions and Tax Procedures (RUU KUP) in the 2021 National Legislation Program. The urgent need to secure state tax revenues is a major consideration. The purpose of the discussion of the KUP Bill is to harmonize the substance of the changes to the KUP Law with two other regulations, Law Number 11/2020 concerning Job Creation, and Law Number 2/2020 concerning State Financial Policy and Financial System Stability for Handling the COVID-19 Pandemic. Thus, fiscal consolidation is required for medium/long term fiscal sustainability, including consolidated administrative reform and tax policy, a fair and equal taxation system, increased voluntary compliance and the deficit returns to 3% by 2023. This fiscal consolidation aims to strengthening of Tax Administration, taxpayer Compliance Improvement Program, expansion of the Tax Base and justice and Equality. During the COVID-19 pandemic, there was an increase in the need for state spending. At the same time, state revenues have decreased. In this situation, fiscal consolidation is urgently needed. There are 3 (three) global fiscal consolidation trends, namely fiscal consolidation strategy to address economic issues, such as deficit, debt, inequality, and unemployment, the global debt is getting higher so that it needs sustainable financing, tax policies to address inequality and increase tax revenue. The background for the preparation of the KUP Bill can be explained as follows:

1. Development of COVID-19 & post-COVID-19 economy-1
    - Global and national COVID-19 developments.
    - The impact of COVID-19 on economic growth, fiscal sustainability (deficit, debt), inequality, and unemployment.
2. Trend of global fiscal consolidation
    - Fiscal consolidation strategy to address economic issues (deficit, debt, inequality, and unemployment).
    - Global debt is getting higher so that it needs sustainable financing.
    - Tax policies to address inequality and increase tax revenue.
3. Limited tax administration and policy capacity (current situation):

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- Limited data (there are still assets of tax amnesty participants that have not been disclosed & the quality of Automatic Exchange of Information (AEOI) data is still low, the data quality of ministries/agencies is still low and not uniform).
- Limited tax administration information system for taxpayer supervision and internal control.
- Administrative and policy limitations to capture/reach changes in business patterns, globalization, and aggressive tax planning.
- Lots of tax incentives & exemptions.
- Indonesia's tax policy has not yet fully adopted international best practice.
- The gap (gap) is widening between the need for funds and sources of state revenue (tax ratio decreases, the informal sector enlarges).

4. Response to Overcome Fiscal Space Limitations
    - Consolidated efforts to reform administration and taxation policies are needed to increase the tax ratio and encourage economic growth by taking into account regional conditions (peer groups in the vicinity).
    - It is necessary to create a tax system that prioritizes the principles of justice and equality.
    - Efforts are needed to increase taxpayer voluntary compliance.
    - Return to the normal deficit level of 3% in 2023 while still taking into account the ease of doing business and economic growth.

The Law on General Provisions and Tax Procedures (KUP) Bill (the fifth amendment to the KUP Law) consists of the following main materials:

1. Changes in the material of the UU KUP
2. Changes in the material for the Income Tax Law
3. Changes to the VAT Law
4. Imposition of Carbon Tax
5. Changes in the material of the Excise Law

The material for the Amendment to the General Provisions and Tax Procedures (KUP) regulation includes, among others: tax collection assistance, follow-up to Mutual Agreement Procedures (MAP), appointment of tax collectors, and taxpayer compliance improvement programs. Material changes to the Income Tax Law. The material for the Amendment to the Income Tax Law, among others, consists of: rearrangement of fringe benefits, changes related to Yield Added Tax (PPh) Tax object rates & brackets, changes related to anti-tax avoidance provisions, and the imposition of alternative minimum taxes. The material for the amendment to the VAT Law includes, among others: the object of value-added tax (PPN) and Luxury Goods Value Added Tax (PPnBM), the imposition of multi-tariffs, changes to the basis for imposition of taxes with other values, crediting input taxes, and changes related to VAT facilities. For the taxpayer compliance improvement program, the government has prepared two tariff schemes. In the draft of the KUP Bill, it is explained that taxpayers can disclose that net assets that have not been or are not disclosed in a statement as long as the Double Taxation Convention (DTC) has not found data and/or information regarding the said assets. The net assets represent the value of assets acquired by the Taxpayer from January 1/1985 to December 31/2015 (considered as additional income for the 2019 fiscal year), less debt value, and subject to final Income Tax, which is calculated by multiplying the rate by tax base (amount of net assets that have not been or are not disclosed in the Declaration Letter). The rates are set at 15% (fifteen percent); or 12.5% (twelve-point five percent), for Taxpayers who declare their net assets invested in state securities instruments.

The Taxpayer shall disclose the net assets in the notice of disclosure of assets and submit it to the Directorate General of Taxes in the period from July 1/2021 to December 31/2021. Furthermore, the amendment to the Income Tax Law regulates changes in the tax bracket in Indonesia which is one of the lowest. This of course will reduce the progressivity of the personal income tax levy. The addition of layers can help increase the progressivity of personal income tax and also the government's efforts to increase revenue. The increase in the individual income tax rate has begun in many countries in

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early 2021. The government will also implement a minimum tax rate policy or alternative minimum tax (AMT) for business actors who have been reporting losses to the tax office. AMT is intended for corporate taxpayers with income tax (PPh) owed less than a certain limit. The corporate tax levy scheme is the government's response to the loopholes used by taxpayers and to avoid paying taxes. In order to find alternatives in the midst of an increasingly narrow fiscal space, particularly related to increasing tax revenues, one of the things that is being studied is changes to the value added tax (VAT) policy scheme, including tariff increases. However, the government will not immediately increase the VAT rate to support tax revenues that are depressed due to the COVID-19 pandemic. In addition to looking at global trends, the government will also conduct a comprehensive study of the impacts. There are 3 (three) issues related to VAT that need to be addressed in order to increase fiscal space, namely:

1. There are still many goods and services whose delivery is not subject to VAT;
2. Indonesia's VAT coefficiency ratio is still around 60%, meaning that the effectiveness of collection is still 60% of the total that should be collected.
3. The comparison between VAT and GDP revenues is only 3.62%.
4. Indonesia is one of 21 countries that impose VAT at a rate of 10%. A total of 124 countries are recorded to impose VAT at a rate of 11% to 20%. A total of 24 countries impose VAT at a rate of more than 20%.

In addition to the tariff increase, the government is also reviewing the implementation of the multi-tariff VAT scheme. Goods that are urgently needed by the community are subject to a lower rate than the normal tariff. On the other hand, there is a higher tariff for the delivery of certain luxury goods. The government is also considering the number of VAT exemptions granted by the government to certain goods and services. The reason is, when compared to other countries, the VAT exceptions that apply in Indonesia tend to be more numerous. The VAT facilities provided, ranging from VAT facilities not being collected and exempted, are also very diverse. This affects the performance of Indonesia's VAT receipts when compared to peer countries in Southeast Asia. An increase in the VAT rate is needed because future corporate income tax (PPh) levies can no longer be expected. This is because there is a phenomenon known as the "race to the bottom" where corporate income tax rates continue to decline and corporate income tax cannot be relied on in state revenues. Therefore, other levies are needed that can replace income tax revenues, namely VAT levies. The government plans to impose a carbon tax on individual and corporate taxpayers on carbon emissions with a minimum rate of IDR 75 per kilogram (Kg) of carbon dioxide equivalent (CO_2e) or equivalent units. The subject of the carbon tax is an individual or entity that buys goods that contain carbon and/or carries out activities that produce carbon emissions. A carbon tax is payable on the purchase of carbon-containing goods or activities that produce a certain amount of carbon emissions in a certain period. The proposed imposition of a carbon tax rate of US$5 to US$10 per tonne of CO_2 is considered reasonable considering the more aggressive tariffs applied in other countries. The concept of the KUP Bill which consists of several laws is to avoid violations of the law. There are two reasons why the KUP Bill was not immediately drafted in the form of an omnibus law. First, the limited time for the preparation of the initial concept of the formulation of the rule. Second, avoiding polemics in the community by reflecting on the dynamics when the government drafted Law Number 11 of 2020 concerning Job Creation aka the Omnibus Law on Job Creation.

4.3 The Role of Public Accountant

Based on Auditing Standard (SA) number 240 regarding Auditor Responsibilities Regarding fraud in an audit of financial statements. Auditors in this SA must i.e., Identify and assess the risk of material misstatement in the financial statements due to fraud. Obtain sufficient and appropriate audit evidence related to the assessment of the risk of material misstatement due to fraud, through the design and implementation of appropriate responses. Respond to fraud or suspected fraud identified during the audit. Specifically, this ISA expands on How ISA number 315 Identification and

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assessment of the risks of material misstatement through an understanding of the entity and its environment" and ISA 330 "The auditor's response to assessed risks" should be applied in relation to the risks of material misstatement due to fraud. At this stage the auditor identifies and assesses the risk of material misstatement in the financial statements caused by fraud by understanding the entity and its environment (Understanding Business Client and Its Environment) including the entity's internal control by performing the following procedures:

1. Who are the shareholders and what is their reputation
2. Source of company income
3. The company's business processes and business risks
4. How the company manages its business risks and internal controls
5. How is the accounting and reporting process
6. Does the company have significant related transactions
7. Does the company use significant accounting estimates
8. Is there a bonus-based performance to TCWG
9. See the profile of TCWG and its finance team
10. Other procedures related to understanding the client's business and business environment.

Based on ISA 330 "The auditor's response to assessed risks" the objective of this ISA is to obtain sufficient appropriate audit evidence relating to the assessment of the risks of material misstatement through designing and implementing appropriate responses to those risks. Overall Response – The auditor shall design and implement an overall response to address the assessed risks of material misstatement at the financial statement level. Audit procedures in response to the assessed risks of material misstatement at the assertion level. The auditor shall design and implement further audit procedures whose nature, timing and extent are based on and are responsive to the assessed risks of material misstatement at the assertion level. The following is an example of a tax case in Indonesia: Tax invoice layering mode. What is the role of auditors in tax invoice layering cases?

From the case above related to tax invoice layering from the DGT side - the Directorate of Law Enforcement can see an overview of the case both from the PT Manufaktur and PT Industri side, while from the Auditor side (Public Accountant Office) has a more limited overview, namely only at PT Manufaktur or Only at PT Industri. For the cases mentioned above, it can actually be identified at the understanding business client stage (understanding the client's business and business environment) by identifying sources of income, types of customers and transaction processes. And auditors can obtain evidence with identified risk responses from understanding the client's business by tracing sales contracts (to intermediaries), travel documents (delivery to real buyers) and tax invoices (to PT Industri) which do not have anything in common. So that the tax invoice layering case can be revealed. Likewise, from the PT Industri side, using the same procedure, namely understanding the client's business to identify risks and substantive specific procedures to respond to the risks that have been identified and assessed (assessed).

Export engineering mode – What is the role of auditors in export engineering? From the above case related to export engineering, auditors can identify at the understanding business client stage (understanding the client's business and business environment) by identifying sources of income, types of customers and transaction processes. And the auditor can obtain evidence with the risk response that has been identified from the client's business understanding by tracing the authorization of transactions carried out by other parties, namely JP (as export agent) and cash transactions which should be of more concern by the auditor because cash transactions have a high risk and must be considered. more attention from auditors. So that the case of export engineering can be revealed. Further roles of the auditor – Currently, the Indonesian Institute of Certified Public Accountants is submitting an Exposure Draft related to the standard of investigative services (SJI). Several other laws and regulations that serve as references for this framework include the following: a. Law Number 31 of 1999 concerning Eradication of Criminal Acts of Corruption, as amended by Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning Eradication of Criminal Acts

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of Corruption (UU Tipikor), in Article 32 paragraph (1) stated that: "In the event that an investigator finds and believes that one or more elements of a criminal act of corruption do not have sufficient evidence, while in fact there has been a state financial loss, the investigator immediately submits the case file resulting from the investigation to the State Attorney for a civil lawsuit or submitted to the agency. aggrieved to file a lawsuit". Furthermore, in the elucidation of Article 32 paragraph (1) of the Corruption Law, it is explained that what is meant by "actually there has been a state financial loss" is a loss whose amount can be calculated based on the findings of the authorized agency or the appointed AP. Scope of this framework: An investigative service engagement is an engagement that: a) Requires the application of accounting and auditing skills, investigative skills, and investigative mindsets; and b) Includes a dispute or potential dispute, or the existence of a risk, judgment or statement of fraud or illegal conduct or unethical behavior.

5. Conclusion

Until now, there have been many cases of tax evasion that have occurred in Indonesia. Tax evasion cases are often carried out by tax officials as well as by taxpayers with various modes and as a result of the tax evasion behavior the state suffers losses. With many of these cases involving the community being reluctant to pay their tax obligations. (Rahman, 2013) suggests that there are still many Indonesian people who do not want to carry out their taxation, one of which is due to tax evasion events by tax funds. The existence of tax evasion cases causes people to lose their sense of trust in tax officials and the state because they are worried that the taxes they deposit will be misused by irresponsible parties. In the end, a perception arises in the minds of taxpayers regarding tax evasion behavior. A number of tax incentives provided during the Corona Virus Disease 2019 (COVID-19) pandemic have the potential to be misused (OECD, 2020). Tax incentives are one of the policies issued by several countries in mitigating the impact of the spread of COVID-19, including Indonesia. The OECD gave an example that the tax incentives given in relation to the number of workers are a gap for some companies to create fictitious data regarding the number of workers and the amount of wages given, for example by creating new companies. This mode has the potential to escape the examination carried out by the tax authorities because of the lack of supervision due to the remote work pattern carried out by the tax authorities. In addition, it also has the potential to cause tax evasion by business actors, by conducting transactions without providing a receipt so that they can avoid the obligation to pay VAT. This includes the risk of tax evasion carried out by means of paying employee salaries in cash, thus avoiding the obligation to withhold taxes.

Tax revenue is one of the keys to returning the State Budget (APBN) deficit to below 3% in 2023 according to the government's promise. The hope to increase state revenues rests on administrative reforms and taxation policies, namely the revision of the Law on General Provisions and Taxation which will be discussed by the government together with the DPR. Tax reform will cover four main points, namely the expansion of the tax base, justice and equality, increasing taxpayer compliance, and strengthening tax administration, both related to the KUP Law, PPH Law, VAT Law, the Imposition of Carbon Taxes, and the Excise Law. Tax bribery cases that occur repeatedly indicate the need for increased supervision and control through strengthening the Internal Compliance Unit (UKI) that already exists in all DGT work units. DGT must continue to work closely with the Corruption Eradication Commission (KPK) to prevent and prosecute corruption at DGT. DGT increases socialization about gratification by providing training on gratification control to all employees. The role of Public Accountants in preventing and detecting fraud in the taxation sector can be maximized if the public accountant (auditor) carries out adequate procedures in accordance with applicable auditing standards, where auditing standards in Indonesia have adopted the International Standard on Auditing (ISA) as of January 1, 2013 with using risk-based auditing. With a risk-based audit, the auditor is required to identify risks by obtaining an adequate understanding of the client's business environment, assessing the identified risks and responding by making specific substantive procedures for the assessed risks, so that either fraudulent financial statements or fraudulent financial statements. Misappropriation of assets that has an impact on taxation or in general can be exposed or may be prevented. Suggestions for Public Accountants, namely the need to increase the independence of each

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individual, while for the tax authorities, it is necessary to carry out a Continuing Education Program (PPL) regarding accounting in accordance with the latest accounting conditions.

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