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CRIMINAL LIABILITY OF CORPORATIONS FOR MANIPULATION OF AGRICULTURAL PRODUCTION DATA AS A FORM OF TAX CRIME

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Abstract

This study examines corporate criminal liability for manipulating agricultural production data as a form of tax crime, considering that this practice still leaves inconsistencies in the application of the law, as seen from the comparison of the cases of Asian Agri Group and PT Gemilang Sukses Garmindo, and has not been specifically regulated in the National Criminal Code which has only been in effect since January 2, 2026. This study aims to analyze the form of corporate criminal liability for manipulating agricultural production data and the application of criminal provisions in Indonesian tax regulations and criminal law to the perpetrator corporations. The method used is normative legal research with a statutory and conceptual approach, which examines the HPP Law, the National Criminal Code, and PERMA Number 13 of 2016. The results of the study indicate that three theories, namely vicarious liability, identification theory, and corporate culture, can be used complementary to ensnare corporations, with vicarious liability as the most operational theory and has been applied in the case of Asian Agri Group. These three positive legal instruments complement each other, but PERMA only regulates procedural law, so its implementation in the field remains unequal, as seen in the case of PT Wanatiara Persada, which has yet to name a corporation as a suspect despite meeting the normative requirements. This study recommends strengthening the consistency of the application of the corporate accountability doctrine and optimizing data-based monitoring systems such as SIMBARA.

Keywords: *Tax Crimes, National Criminal Code, Production Data Manipulation, Corporate Criminal Liability, Natural Resources*

INTRODUCTION

The natural resources sector, particularly mineral and coal mining, remains a major contributor to state revenue in Indonesia, both through taxes and Non-Tax State Revenue (PNBP). The Deputy Chairman of the Corruption Eradication Commission (KPK) emphasized that corruption in the mineral and coal sector is prevalent due to loopholes for businesses to manipulate production data, necessitating a clearer and more integrated oversight system. (Jelita, 2024). Incorrectly reported production data ultimately has a direct impact on the calculation of corporate income tax obligations and non-tax state revenues (PNBP) that should be paid to the state.

This situation is exacerbated by national tax revenue achievement, which remains far from the target. According to the 2025 Performance Report of the Directorate General of Taxes (DGT), realized tax revenue only reached Rp1,917.6 trillion of the Rp2,189.3 trillion target, or 87.6 percent, with a tax base that is still far from optimal because only around 18 percent of taxpayers regularly pay their taxes. (Wildan, 2026). As a concrete illustration, the Corruption Eradication Commission (KPK) in January 2026 uncovered alleged bribery in the tax audit of PT Wanatiara Persada, a nickel mining company on Obi Island, South Halmahera, where the company's Land and Building Tax obligation was cut from approximately Rp75 billion to Rp15.7 billion, resulting in a state loss of approximately Rp59.3 billion. (Shaid, 2026). This case shows that state losses due to manipulation of corporate tax obligations in the natural resources sector are not merely administrative violations, but rather systematic and organized crimes. (Bhawono, 2026).

The issue of corporate criminal liability in tax crimes is not new, as can be seen from the Asian Agri Group case (Supreme Court Decision No. 2239 K/Pid.Sus/2012) which until now still leaves controversy regarding the consistency of the application of the corporate liability doctrine. (Margareta & Tanudjaja, 2024). This inconsistency is reinforced by the Indonesian criminal law framework which recognizes more than one theory of corporate liability, while the KUP Law, HPP Law, National Criminal Code, and PERMA No. 13/2016 do not yet have a uniform formulation for cases of manipulation of agricultural production data, as seen in the case of PT Wanatiara Persada. (Supreme Court of the Republic of Indonesia, 2016). This inconsistency is not an isolated issue in the taxation sector, as studies of the Corruption Crime Law and the Narcotics Law also show a similar lack of uniformity in the formulation of corporate criminal liability, indicating a systemic nature of this issue within the Indonesian criminal law framework (Nugroho & Jaya, 2021). This situation has created a normative gap in the practice of enforcing criminal tax law against corporations in the natural resources sector. Based on the description, this study attempts to answer two main questions, namely, first, what is the form of criminal liability of corporations for manipulating agricultural production data used as a means of committing tax crimes, and second, how are the criminal provisions in Indonesian tax regulations and criminal law applied to corporations that manipulate agricultural production data.

This study aims to analyze these two issues based on Indonesian positive law, so that clear norms can be formulated regarding corporate criminal liability in crimes of manipulating agricultural production data, both through strengthening the consistency of the application of the corporate criminal liability doctrine in court, and optimizing data-based monitoring systems such as SIMBARA which has been built by the government.

LITERATURE REVIEW

A. Previous Research

The study of corporate criminal liability in the tax sector has attracted the attention of a number of Indonesian legal researchers with varying focuses. Previous research has been limited to four areas: general reform of criminal tax policy without addressing corporate liability mechanisms. (Virginia & Soponyono, 2021). Mapping corporate liability theory without any link to the natural resources sector (Rodliyah et al., 2021). Criticism of the vicarious liability doctrine without addressing the mining sector (Kurniawan & Hapsari, 2022). Also, the application of PERMA No. 13/2016 to procurement corruption without any link to the mining and taxation sectors (Hadrian et al., 2022).

A more relevant study analyzes the shift in corporate criminal liability models following the enactment of the National Criminal Code, but it is still general in nature and does not examine the natural resources sector (Alfakar et al., 2023). The most closely related study is Agung, Farina, and Sangalang (2026), who analyzed the gap between norms and law enforcement practices in the PT Wanatiara Persada case, finding that the corporation was still not named a suspect despite an adequate normative basis. A weakness is that this study focused on the PBB bribery case, not the mechanism of production data manipulation as an instrument of tax crimes (Agung et al., 2026).

Based on the mapping, a significant research gap appears, there has been no study that specifically analyzes the manipulation of agricultural production data as a means (instrumentum sceleris) of tax crimes, while also examining the application of criminal tax provisions and Indonesian criminal law to this mode in an integrated analytical framework.

B. Theoretical and Conceptual Framework

1. **Theory of Corporate Criminal Liability**

   These three theories have distinct operational characteristics, as summarized in Table 1. Vicarious liability is relevant when manipulation is carried out by production managers or tax reporting divisions in their routine work (Kurniawan & Hapsari, 2022). Identification theory applies when manipulation is a strategic decision of the board of directors or commissioners, evidenced by meeting minutes or double-entry bookkeeping policies. Corporate culture is relevant when a corporation lacks an adequate internal control system, as required by Article 48 letter c of the National Criminal Code (Rodliyah et al., 2021).

2. **The Concept of Production Data Manipulation as a Mode of Tax Crime**

   Manipulation of agricultural production data refers to the practice of incorrectly reporting the volume and value of production to the tax authorities, which is normatively categorized as a tax crime in Article 39 paragraph (1) of the KUP Law (Republic of Indonesia, 2021, Article 39 paragraph (1) of the KUP Law).

   The SIMBARA (Inter-Ministry/Institutional Mineral and Coal Information System) system has been recorded as being able to prevent potential state losses of Rp7.71 trillion in the 2022-2024 period by detecting manipulation of mining production and export reports, which proves that this method is not merely an administrative issue but has a real impact on state revenue. (Kurniatul & Santoso, 2025).

C. Research Gap

Based on the review of previous research and the theoretical framework above, this study identifies two research gaps. First, there has been no normative juridical study that specifically analyzes the manipulation of agricultural production data as a mode of corporate tax crimes based on the latest positive legal framework, including the new Criminal Code and PERMA Number 13 of 2016. Second, previous research tends to examine corporate criminal liability in the taxation sector separately from mining law and PNBP, whereas in practice, these three legal domains operate simultaneously. This study fills both gaps using a normative juridical approach that includes statutory, conceptual, case, and comparative approaches.

METHOD

This study uses a normative legal research method *that* aims to examine the legal norms governing corporate criminal liability in tax crimes. The approaches used include a statute approach *and* a conceptual *approach* . The statutory approach is used to identify and analyze the positive legal framework governing corporate liability, specifically the HPP Law, the National Criminal Code, and PERMA No. 13 of 2016, while the conceptual approach is used to construct legal arguments based on the doctrine of *vicarious liability* , *identification theory* , and *corporate culture* to fill the gap in norms.

The primary legal materials used consist of Law No. 7 of 2021 concerning the Harmonization of Tax Regulations, Law No. 1 of 2023 concerning the Criminal Code, and Supreme Court Regulation No. 13 of 2016 concerning Procedures for Handling Criminal Acts by Corporations. Secondary legal materials were obtained from books, scientific journals, research results, and scientific papers related to corporate criminal liability and tax crimes. Data collection techniques were carried out through library research *,* and all data were analyzed qualitatively.

RESULTS AND DISCUSSION

A Forms of Corporate Criminal Responsibility for Manipulating Agricultural Production Data as a Means of Tax Crimes

1. Legal Construction of Production Data Manipulation as a Corporate Tax Crime

Manipulation of agricultural production data is essentially a series of acts that intentionally change, reduce, or conceal the actual volume and value of mineral or coal commodity production, with the aim of reducing the tax base that should be reported to the state. In the construction of Indonesian criminal tax law, this kind of act normatively falls within the realm of Article 39 paragraph (1) of the Law on General Provisions and Tax Procedures as last amended by Law Number 7 of 2021 concerning Harmonization of Tax Regulations. Article 39 paragraph (1) formulates nine forms of tax crimes committed intentionally, including submitting Tax Returns whose contents are false or incomplete, presenting false bookkeeping or other documents as if they were true, and not depicting the actual situation (Dani, 2023). These nine acts constitute material offenses, meaning they are only considered complete crimes if they cause real losses to state revenue (DDTCNews Editorial, 2022).

What needs to be emphasized is that the sanctions in Article 39 paragraph (1) of the KUP Law are cumulative, namely imprisonment for a minimum of 6 months and a maximum of 6 years, as well as a fine of at least 2 times and a maximum of 4 times the amount of tax owed that is not or is underpaid (Republic of Indonesia, 2021, Article 39 paragraph (1) of the KUP Law). Although the normative basis is textually available, the enforcement of criminal law against corporations as perpetrators of tax crimes in Indonesia has not been optimal in practice, because it clashes with the principle of lex specialis in tax regulations which often overlaps with the decisions of the tax courts themselves (Pardede, 2020). Article 44C paragraph (1) of the HPP Law also emphasizes that the criminal fines in Article 39 cannot be replaced by imprisonment, so both must be imposed simultaneously (Republic of Indonesia, 2021, Article 44C paragraph (1) of the HPP Law). In the context of corporations operating in the mining sector, manipulation of production data directly has implications for two components of fiscal obligations at once, namely Corporate Income Tax (PPh Badan) and Non-Tax State Revenue (PNBP) from royalties and production fees, so that the resulting state losses are layered and accumulative.

Furthermore, Article 43 of the KUP Law expands the subject of perpetrators of tax crimes not only to taxpayers directly, but also to any party who orders, participates in , encourages, or assists in committing tax crimes, including corporations as corporate taxpayers (Republic of Indonesia, 2021, Article 43 of the KUP Law). The phrase "every person" in Article 39 of the KUP Law cannot be interpreted narrowly to refer only to individuals (natuurlijke person), because the definition of "body" in the KUP Law includes a group of people and/or capital that constitutes a unit, whether conducting business or not conducting business, including limited liability companies, firms, and other bodies stipulated by law (Republic of Indonesia, 2021, Article 1 number 3 of the HPP Law). This means that mining corporations that systematically manipulate their production report data for the purposes of reporting Corporate Income Tax Returns can be directly subject to the provisions of Article 39 of the KUP Law as corporate taxpayers who commit tax crimes.

2. Relevant Theories of Criminal Responsibility

Based on a normative review of the corporate criminal liability doctrine applicable in Indonesian criminal law, three theories are relevant for analysis in the context of manipulating agricultural production data as a means of committing tax crimes. A comparison of these three theories can be summarized in the following table.

Table 1. Comparison of Corporate Criminal Liability Theories in the Context of Agricultural Production Data Manipulation

No	Theory	Applicable Basis	Accountability Requirements	Excess	Weakness	Relevance to the Case
1	Vicarious Liability	Work/superior-subordinate relationship	Criminal acts committed by employees/managers within the scope of work and for the benefit of the corporation	Easy to prove, without individual mens rea	There is a risk of ensnaring parties not involved	Very relevant, proven to be applied in the Asian Agri Group case (MA Decision No. 2239 K/Pid.Sus/2012)
2	Identification Theory	The act of "directing the mind" of the corporation	Criminal acts are committed by the main organs of the corporation (board of directors/board of commissioners) which reflect corporate policy.	Targeting decision makers directly	Difficult to prove, must trace to top management	Relevant if data manipulation is proven to be an official policy of the board of directors or board of commissioners
3	Corporate Culture Theory	Internal corporate culture/policies	Criminal acts are facilitated or condoned by corporate systems, procedures, or culture.	The most comprehensive because it targets the root of systemic problems.	The most complex proof, requiring an in-depth organizational audit	Relevant as a complementary approach, especially if manipulation occurs in a repetitive and structured manner.

Source: Adapted from Kurniawan & Hapsari (2022), Alfakar et al. (2023), and Supreme Court Decision No. 2239 K/Pid.Sus/2012.

a. **Vicarious Liability Theory.** This theory is the most operational and has received jurisprudential recognition in Indonesia. The essence of vicarious liability is that a corporation is criminally responsible for actions committed by its employees or managers within the context of an employment relationship and for the benefit of the corporation, even though the corporation as an entity lacks independent will (mens rea) (Kurniawan & Hapsari, 2022). In the case of agricultural production data manipulation, this theory is relevant when a production manager, finance director, or corporate tax reporting division falsifies production reports as part of their work routine to reduce the corporation's tax burden. If it is proven that these acts were committed in their official capacity and the proceeds were enjoyed by the corporation, then liability can be directly attached to the corporation as a legal entity. A similar pattern of application is also found in tax avoidance schemes through transfer pricing, where decisions to shift prices or profits between corporations within a group are made collectively for the benefit of the corporation. Therefore, the doctrine of vicarious liability is deemed relevant to ensnare corporations without having to prove the individual mens rea of their managers (Irfan, 2021).

b. **Identification Theory** . This theory links corporate criminal liability to the actions of high-ranking officials or key corporate bodies, considered the "brains" or "directing minds" of the corporation. In the context of agricultural production data manipulation, identification theory is relevant when the policy to manipulate production reports is a strategic decision taken at the board of directors or board of commissioners level. The required evidence can include board meeting minutes, internal orders, or institutionally established double-entry bookkeeping policies (Reza, 2015). The main challenge with this theory is the difficulty of proving that the decision to manipulate data was not simply an individual employee's initiative, but rather a policy originating from top management.

c. **Corporate Culture Theory.** This theory is the most advanced and comprehensive approach to the doctrine of corporate criminal liability. This theory holds that a corporation can be punished if its internal systems, operational procedures, or organizational culture significantly facilitate, encourage, or allow a crime to occur (Rodliyah et al., 2021). In the context of agricultural production data manipulation, corporate culture theory is relevant when it is proven that the corporation lacks an adequate internal control system, lacks effective compliance procedures, or even has internal incentives that encourage employees to manipulate reports to meet company profit targets. The relevance of this theory is further strengthened when linked to Article 48 letter c of the National Criminal Code (Law No. 1/2023), which stipulates that one of the requirements for corporate liability is that "the corporation fails to take the necessary steps to prevent, prevent greater impacts, and ensure compliance with applicable legal provisions" (Republic of Indonesia, 2023, Article 48 letter c of the National Criminal Code).

3. Case Analysis and Theoretical Implications

Supreme Court Decision Number 2239 K/Pid.Sus/2012 in the Asian Agri Group case, as described in the Introduction, shows the limitations of the application of vicarious liability in practice, the corporations in the group were never named as defendants in court, but were only charged with the obligation to pay fines through decisions against individuals. (Margareta & Tanudjaja, 2024). This contradicts the spirit of Supreme Court Regulation Number 13 of 2016, which should allow corporations to be investigated and tried as separate defendants.

An interesting comparison is found in the West Jakarta District Court Decision Number 334/Pid.Sus/2020, where for the first time a corporation, namely PT Gemilang Sukses Garmindo, was directly determined and sentenced to a fine of Rp29,944,517,628 for a tax crime in the form of using fictitious tax invoices. (Putra et al., 2022). The judge ruled that the actions of the corporate director in using fictitious invoices were directly attributable to the corporation, thus imposing a fine on the corporation without having to wait for the individual to be convicted. Comparing these two decisions demonstrates the inconsistent application of the vicarious liability doctrine to corporations, despite the similar legal basis for both.

B Application of Criminal Provisions in Indonesian Tax Regulations and Criminal Law to Corporations Manipulating Agricultural Product Production Data

1. Normative Framework of the Three Pillars of Positive Law

The application of criminal provisions against corporations that manipulate agricultural production data as a means of tax crimes rests on three main complementary positive legal instruments, namely the HPP Law, the National Criminal Code (Law No. 1/2023), and PERMA Number 13 of 2016. The three form a complementary normative framework, although in practice there are still a number of gaps that need to be considered.

Table 2. Normative Framework for the Application of Criminal Provisions to Mining Corporations that Commit Tax Crimes

Legal Instruments	Key Terms	Main Substance	Implications for the Case
HPP Law (UU No. 7/2021) jo, KUP Law	Article 39 paragraph (1), Article 43, Article 44C	Formulating 9 forms of tax crimes, expanding the perpetrators to include corporations, fines cannot be replaced by imprisonment.	The main basis for criminal prosecution of mining corporations that manipulate corporate income tax returns
National Criminal Code (Law No. 1/2023)	Articles 45-49, Article 118, Article 120	Recognize corporations as criminal subjects, expand the range of perpetrators	Strengthening the normative basis for criminalizing corporations

		to beneficial owners, regulate principal sanctions (fines) and additional sanctions (permit revocation, dissolution)	directly as defendants, not only through individuals.
PERMA No. 13/1026	Articles 4, 9, 16, 23, 25	Regulating the procedures for summoning, examining, prosecuting and imposing criminal penalties on corporations, judges can impose criminal penalties on corporations, managers or both.	Providing technical guidelines for procedural law which was previously the main obstacle to corporate criminalization.

Source: Processed from primary legal sources Law No. 7/2021, Law No. 1/2023, and PERMA No. 13/2016.

2. Analysis of the Implementation of the HPP Law and the KUP Law on Mining Corporations

Based on a study of the HPP Law in conjunction with the KUP Law, there are at least three concrete forms of action that can be carried out by mining corporations in order to manipulate production data as a means of tax crime. First, submitting a Corporate Income Tax Return whose contents are incorrect or incomplete as referred to in Article 39 paragraph (1) letter d, namely by stating a production value lower than the actual figure so that the tax base becomes smaller. Second, showing false or falsified bookkeeping, records, or other documents as if they were true as referred to in Article 39 paragraph (1) letter f, namely by making double production reports where reports for internal purposes record the actual figures while reports for tax authorities record manipulated figures. Third, not keeping books, records, or documents that form the basis for bookkeeping or records that reflect the actual situation as referred to in Article 39 paragraph (1) letter h, namely by destroying or hiding original production documents that can be used as evidence by tax investigators (Jatmiko, 2023).

It is important to note that following the enactment of the HPP Law, the criminal provisions in Article 39 of the KUP Law did not undergo substantial changes. The HPP Law only updated several procedural provisions, including the mechanism for terminating investigations through Articles 44A and 44B, and emphasized that criminal fines in tax cases cannot be replaced with substitute imprisonment through Article 44C (Armawan, 2025). This means that the normative framework for tax crimes as regulated in Article 39 of the KUP Law remains the primary basis for prosecution of mining corporations that manipulate their production data, with the caveat that proof of the element of loss to state revenue as a prerequisite for material offenses must be concretely demonstrated through the calculation of the taxes that should have been paid.

3. Analysis of the Implementation of the National Criminal Code (Law No. 1 of 2023)

The enactment of the National Criminal Code on January 2, 2026, brought fundamental changes to the corporate criminal liability system in Indonesia. Prior to the enactment of the National Criminal Code, the recognition of corporations as subjects of criminal law was limited to sectoral laws such as the Corruption Law, the Money Laundering Law, and the Environmental Law, resulting in no general norms applicable across sectors. The National Criminal Code integrates these provisions through Articles 45 to 50, which explicitly and systematically stipulate corporations as subjects of criminal acts for all types of crimes (Fadhila, 2024).

Article 45 paragraph (1) of the National Criminal Code states that corporations are the subject of criminal acts. Article 46 then emphasizes that corporate crimes are acts committed by managers who have a functional position within the corporate organizational structure, or by people who, based on employment or other relationships, act for and on behalf of the corporation. Article 47 further expands the subject of the perpetrator to include those who give orders, control holders, or beneficial owners who are positioned outside the formal organizational structure of the corporation (Fachri, 2024). This normative construction is very relevant in cases of manipulation of agricultural production data, where data manipulation practices are often initiated by corporate control holders who do not formally hold positions within the company structure, but in fact determine the direction of production policies and tax reporting.

The conditions for corporate criminal acts to be held accountable are regulated in Article 48 of the National Criminal Code, which includes three cumulative conditions, (a) the act is included in the scope of business or activities as determined in the corporation's articles of association, (b) the act provides unlawful benefits to the corporation, and (c) the corporation does not take the necessary steps to prevent the occurrence of criminal acts and ensure compliance with applicable legal provisions (Republic of Indonesia, 2023, Article 48 of the National Criminal Code). In the context of mining corporations that manipulate production data, these three conditions are normatively fulfilled, tax reporting activities are part of the corporation's business activities, data manipulation results in benefits in the form of unlawful reductions in tax burdens, and a weak internal control system (or even the absence of an effective compliance system) indicates that the corporation does not take adequate preventive measures.

Regarding corporate criminal sanctions, Article 118 of the National Criminal Code regulates the main penalty for corporations in the form of fines, while Article 120 paragraph (1) regulates additional penalties that can be imposed in the form of compensation payments, confiscation of profits obtained from criminal acts, revocation of certain permits, and even dissolution of the corporation. The threat of additional sanctions in the form of revocation of Mining Business Permits (IUP) and dissolution of the corporation is a theoretically very effective instrument to provide a deterrent effect for mining corporations, although in practice, such additional sanctions are still very rarely imposed in Indonesian law enforcement (Harseno, 2025).

4. Analysis of the Implementation of PERMA Number 13 of 2016

Supreme Court Regulation Number 13 of 2016 concerning Procedures for Handling Criminal Cases by Corporations was issued by the Supreme Court to address the gap in corporate criminal procedure law, which has been a major obstacle to corporate criminalization in Indonesia. This Regulation technically regulates how corporations are summoned, examined, and tried as separate defendants, eliminating the need to solely prosecute individual directors (Nashruddien Ms et al., 2024).

Article 4 of PERMA No. 13/2016 stipulates that investigators may conduct investigations against corporations, their management, or both corporations and management simultaneously. Article 9 regulates the mechanism for summoning corporations through their authorized management, with the provision that a valid summons is a prerequisite for the trial of a corporation to proceed. Article 23 affirms the judge's authority to impose criminal penalties on corporations, their management, or both corporations and management simultaneously, either alternatively or cumulatively (Supreme Court of the Republic of Indonesia, 2016). This construction normatively allows for three sentencing scenarios: (a) only the corporation is punished, (b) only the management is punished, or (c) both are punished simultaneously. This flexibility is particularly relevant in cases of agricultural production data manipulation, where the level of involvement between the corporation as an entity and its individual management can vary from case to case.

However, this PERMA also has limitations that should be noted. PERMA only regulates procedural law and not substantive law, so the basis for corporate prosecutions must still refer to sectoral laws such as the KUP Law. Furthermore, in practice, law enforcement tends to still use this PERMA in a limited manner and prefers to prosecute individuals, as seen in the case of PT Wanatiara Persada, where the corporation has not been named a suspect even though the normative requirements in PERMA and the National Criminal Code have been met (Agung et al., 2026).

CONCLUSION

Manipulating agricultural production data is a form of tax crime committed by reducing, concealing, or falsifying production data to lower corporate tax obligations. This practice not only harms state revenue but also violates the principle of fairness in the tax system by creating an imbalance between compliant and non-compliant taxpayers.

Based on Supreme Court Regulation No. 13 of 2016, Law No. 7 of 2021 concerning HPP, and Law No. 1 of 2023 concerning the Criminal Code, corporations can be held criminally liable if they benefit from a criminal act, allow a criminal act to occur, or fail to implement an adequate oversight system. *The theories of identification* , *vicarious liability* , and *corporate culture* provide a conceptual foundation that strengthens the criminalization of corporations as subjects of criminal law.

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An analysis of the cases of Asia Agri Group, PT. Gemilang Sukses Garmindo, and PT. Rudi Mapan Jaya demonstrates that Indonesian judicial practice has recognized and implemented the concept of corporate criminal liability in tax matters. Therefore, strengthening digital-based oversight systems, increasing production data transparency, and improving coordination between tax authorities and relevant agencies are strategic steps in preventing and combating the manipulation of agricultural production data, a form of tax crime.

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