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Article

Substantive justice of e-faktur as electronic evidence in tax crimes



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ABSTRACT

This study analyzed legal uncertainty in the use of e-Faktur as electronic evidence in tax crimes, especially related to weak normative regulations and the absence of standard digital evidentiary standards in the Indonesian criminal justice system. The main problem studied was the lack of explicit recognition of electronic documents, including e-Faktur, as stand-alone evidence in the Criminal Code, and the absence of a distinguishing mechanism between technical administrative errors and deliberate criminal violations. This study used a normative juridical approach with an analysis of national laws and regulations, legal doctrine, and case studies, and is combined with a comparative approach through a comparison of e-Faktur proving practices in Italy, Peru, Rwanda, and the Peppol system. The results of the study found that positive legal regulations in Indonesia are not adaptive to the complexity of digital proof, thus creating a risk of criminalization of taxpayers who commit technical errors without malicious intent. The findings also showed that there are no technical guidelines for forensic examination of e-Faktur that are in accordance with international standards, as well as the lack of discretion of judges in considering aspects of substantive justice in digital taxation cases. The implications of this study emphasize the importance of revising the Criminal Code to include electronic evidence as legal evidence, the preparation of special regulations regarding electronic evidence in tax cases, and the development of technical guidelines for law enforcement officials related to digital forensics and the principle of prudence in handling cases. The novelty aspect of this study lies in the integration of substantive justice perspectives and transcendental approaches in the proof of digital law, as well as the use of international comparative models that have not been widely adopted in previous studies. The final conclusion of this study is that proving e-Faktur requires a legal reformulation that is more accommodating to technological developments and human values, in order to realize a fair, proportional, and substantive digital criminal justice system.

Keywords:

Substantive justice
E-Invoice
Tax digitalization
Electronic evidence
Indonesian legal system

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Introduction

The development of information technology has brought fundamental changes in almost all aspects of human life, including in the legal system (Latifa et al., 2023; Nuraini et al., 2025; Rahayu & Kusdianto, 2023). Digitalization and automation, which were previously the hallmarks of the industrial and service sectors, are now also penetrating into the realm of law enforcement and criminal proof. One of the concrete manifestations of this phenomenon is the application of e-Faktur as a documentation tool as well as proof of the implementation of tax obligations in Indonesia (Febrianti & Andhaniwati, 2025; Gouda, 2025; Zoltán, 2023). e-Faktur as electronic proof of the

collection of Value Added Tax (VAT), not only changes the form from physical documents to digital, but also demands a paradigm shift in the legal system of proof (Ariasih et al., 2021; Hameli et al., 2025; Ndruru et al., 2023). By its application Regulation of the Director General of Taxes Number PER-16/PJ/2014 concerning Procedures for Making and Reporting e-Faktur, the tax process becomes more automated and digitally documented. However, despite the main goal of efficiency and accountability, the application of e-Faktur in tax criminal law enforcement practices poses serious challenges, particularly in the context of substantive justice.

Application of e-Faktur as electronic evidence in tax criminal cases (Listiyarini, 2024; Sipahutar & Tina, 2024) leaving a number of juridical and practical problems. On the one hand, the existence of this digital document is recognized in Law Number 11 of 2008 concerning Electronic Information and Transactions (ITE Law), especially Articles 5 and 6 which equate the strength of electronic document evidence with written documents (Morris & Rasji, 2023; Utami & Saleh, 2024). But on the other hand, technical errors in business actors are often ignored in the construction of proof that tends to emphasize the procedural formality aspect. This imbalance has the potential to obscure the substantive justice dimension, particularly when criminal sanctions are imposed without considering unintentional administrative errors. Therefore, it is necessary to review the position of e-Faktur in the tax criminal evidentiary system that is more oriented towards the protection of human rights and the principle of substantive justice.

According to data from the Directorate General of Taxes (DGT), there were 429 tax cases handled from 2020-2023, with most cases involving alleged invoice manipulation or fictitious reporting through the e-Faktur system (DGT, 2023). However, there are still obstacles in the implementation of e-Faktur such as taxpayers who do not have mastery of the use of e-Faktur and problems with the e-Faktur system (Ardi, 2022). This can lead to unintentional administrative errors that can result in being recognized as a criminal offense. This imbalance indicates that the application of criminal law to digital administrative violations has the potential to compromise social justice and expand criminalization based on technical errors.

In various previous studies, such as those conducted by Achmad (2022) and Arfani et al. (2024), e-Faktur has been researched from the aspects of administrative effectiveness and legality as an electronic document. However, these studies tend to focus on legal-formalities and have not touched on the dimension of substantive justice in the law enforcement process. Other studies by Kotsogiannis et al. (2025) shows that the adoption of e-Invoicing in aggregate improves net VAT payments as well as audit efficiency, with audited companies becoming more compliant after the implementation of the system. Hesami et al. (2024) highlighting the benefits of e-Invoicing in simplifying tax reporting and improving administrative efficiency, as well as demonstrating how digitalization is having a transformative impact on tax compliance globally. On the other hand, studies by Ali & Singh (2025) which examined Malaysia's readiness to progressively adopt e-Faktur emphasized that while e-Faktur offers efficiency, cost savings, and environmental benefits, there are still major challenges such as system integration, data security, and regulatory uncertainty amid the adoption of new technologies such as blockchain and AI.

The findings make an important contribution to understanding the positive impact of e-Faktur in tax administration, but do not explicitly address how the e-Faktur system can impact substantive justice aspects, especially when technical administrative errors lead to criminalization. Therefore, this study aims to fill this gap by examining e-Faktur as an electronic evidence in tax crimes from the perspective of substantive justice, legal morality, and the protection of taxpayers' rights in the Indonesian national legal system.

Based on this description, the main legal issues in this study can be formulated as follows: "How can substantive justice be upheld through the use of e-Faktur as electronic evidence in tax crimes in Indonesia?"

The purpose of this study is to analyze the legal position of e-Faktur as evidence in tax criminal cases, as well as to evaluate the extent to which its application is in line with the principles of

substantive justice, especially in the context of protecting small business actors who are vulnerable to digitalization.

The urgency of this study lies in the increasing criminalization of electronic systems in tax practices, which is not always supported by an adequate technological understanding of the perpetrators. Without a correction to the overly rigid normative approach, the law risks moving away from its primary mission as a tool of justice. Therefore, it is important to examine the electronic evidentiary mechanism in tax criminal law in a more reflective and inclusive manner.

The academic contribution of this article is to offer a substantive justice-based approach to proof, which considers the capacity of the perpetrator, the social context, and the values of Pancasila as the moral foundation of the Indonesian legal system. In addition to strengthening positive legal studies, this research also encourages the development of a fairer and more humane tax policy design in the digital era.

Method

This research used a juridical-normative approach, namely legal research conducted by examining relevant primary and secondary legal materials to answer the legal problems that have been formulated. This approach was used because the object of the study was the position of e-Faktur as electronic evidence in criminal tax cases, which focuses on the interpretation of positive legal norms and analysis of their implementation in the judicial system (Al-Fatih, 2023; Hin & Widarto, 2024; Putra et al., 2024).

Types and Sources of Legal Substances

The type of data used in this study was secondary data, which consists of: (1) Primary legal materials: includes laws and regulations such as Law Number 6 of 1983 concerning General Provisions and Tax Procedures and their amendments, Law Number 11 of 2008 concerning Information and Electronic Transactions (ITE), the Criminal Procedure Code (KUHP), and tax technical regulations such as PER-16/PJ/2014; (2) Secondary legal materials: include academic literature in the form of books, legal journal articles, and the results of previous research that discuss electronic proof, taxation, and criminal proof law; (3) Tertiary legal materials: such as legal dictionaries and digital legal encyclopedias.

These legal materials were obtained through literature studies from official government databases (peraturan.go.id, pajak.go.id, and mahkamahagung.go.id) as well as academic portals (Google Scholar, Garuda, SINTA).

Legal Data Collection and Analysis Techniques

The data collection technique was carried out by the document study method, which is to examine the content of legal documents that are relevant to the research topic. The legal material is then analyzed normatively with the following steps: (1) Identification of legal norms that govern the position of e-Faktur as evidence in criminal cases; (2) Legal interpretation, including grammatical, systematic, and teleological interpretation of articles in applicable regulations; (3) Systematic analysis, namely comparing and testing the conformity between norms, as well as looking at the integration of the legal system in the implementation of e-Faktur; (4) Norm evaluation, to assess whether the application of the law to e-Faktur has reflected substantive justice.

Data Validation Techniques and Research Limitations

Data validation is carried out through comparisons between legal sources (comparison of regulations with jurisprudence practices), as well as consistency tests between legal documents. This research is limited to applicable and publicly available legal data until 2025, as well as to tax criminal cases relevant to the use of e-Faktur as evidence.

The limitations of this study lie in: (1) Lack of access to digital tax case data that has not been fully published; (2) The focus of the research does not cover the technical aspects of the e-Invoice system, but only on the juridical dimension as evidence in tax criminal law.

Results and Discussion

The Position of e-Faktur as Electronic Evidence in the Criminal Proof System

E-Faktur is an electronic tax invoicing system developed by the Directorate General of Taxes (DGT) as part of efforts to digitize tax administration in Indonesia that replaces manual tax invoices with an application-based system and real-time data integration (Prayitno & Widodo, 2024; Yodianto et al., 2024). Through e-Faktur, the process of creating, reporting, and validating invoices is carried out digitally to improve accuracy, transparency, and efficiency in Value Added Tax (VAT) reporting. The system is designed to minimize the practice of data manipulation and the issuance of fictitious invoices, as well as facilitate authorization and oversight by tax authorities (Bellon et al., 2022; Heinemann & Stiller, 2025; Wibowo, 2024). Legally, the existence of e-Faktur has been recognized as a valid electronic document that has the same evidentiary power as written documents as stipulated in Law Number 11 of 2008 concerning Electronic Information and Transactions (ITE Law), especially in Articles 5 and 6.

Since the enactment of the digital-based tax system, the Directorate General of Taxes has required the use of e-Faktur as proof of the collection of Value Added Tax (VAT) by Taxable Entrepreneurs (PKP). In practice, e-Faktur is the main document in reporting tax obligations. However, when e-Faktur is used as evidence in criminal law proceedings, especially in cases of tax crimes, fundamental problems arise about its position in criminal evidence law.

In criminal law, e-Faktur can be used as a valid electronic evidence when used in cases of alleged tax crimes such as tax evasion, data falsification, or manipulation of tax invoices. Juridically, the position of e-Faktur as a valid evidence has been affirmed in various laws and regulations. Article 5 paragraphs (1) and (2) of the Electronic Information and Transaction Law (ITE Law) No. 11 of 2008 jo. Law No. 19 of 2016 states that electronic information and/or electronic documents and their printed results are valid legal evidence. Furthermore, Article 13 paragraphs (1) and (5) of the Law on General Provisions and Tax Procedures (UU KUP) No. 6 of 1983 jo. Law No. 7 of 2021 states that tax invoices are valid official documents and must be made by Taxable Entrepreneurs (PKP), and inconsistencies in their preparation can cause legal implications. Meanwhile, Article 184 of the Criminal Code states that "letters" are one of the valid evidence in the criminal procedure law. In judicial practice, e-Invoices in electronic form are now accepted as part of "electronic mail" and are recognized as valid evidence.

By REGULATION OF THE DIRECTOR GENERAL OF TAXES Number PER-1/PJ/2025 (2025) Article 2 paragraph (1), states that "Tax Invoices or certain documents whose position is equivalent to Tax Invoices must be made by Taxable Entrepreneurs for the delivery of Taxable Goods as stipulated in Article 2 of PMK 131 of 2024 and the delivery of Taxable Goods and Taxable Services as stipulated in Article 3 of PMK 131 of 2024." Thus, e-Faktur has a strong position as evidence of electronic mail in the criminal justice process, especially in proving criminal elements in the field of taxation.

However, when critically examined, there are a number of weaknesses and inconsistencies in the norms and their application. Although the ITE Law has recognized the validity of electronic documents as legal evidence (Article 5 paragraph (1)), the formal recognition of e-Faktur as evidence in a criminal context has not been explicitly regulated in the Criminal Code, which is still conventional and based on physical evidence. This creates legal uncertainty, especially when e-Faktur is used as evidence in the evidentiary process in court. In addition, the implementing regulations of e-Faktur are more regulated in technical regulations at the level of the Director General or PMK which often change. This results in the absence of strict standardization regarding the validity, completeness, and authentication of e-Faktur as legal evidence in tax criminal cases. Reliance on the DGT Online system

as a medium for issuing e-Faktur, which has not fully guaranteed the reliability of digital forensics, for example in ensuring non-repudiation or prevention of denial by the issuer.

These conditions can lead to abusive practices of e-Invoicing, such as fictitious transactions or duplication of invoices for tax evasion, often not followed by effective legal instruments to thoroughly investigate digital actors. Not all perpetrators or parties involved in the manipulation of e-Faktur can accurately trace their digital identities, considering the weak integration of the digital identification system and the weak cyber forensic capability of law enforcement officials. In the practice of implementing e-invoices, there is also still an inequality in legal treatment between large and small taxpayers, where small ones tend to be the object of harsher enforcement, while the practice of tax avoidance by large entities through e-Faktur manipulation is difficult to investigate. This causes substantive injustice in the application of the law.

Table 1. Modus Operandi of Tax Crimes in 2020-2023

Description	Number of Cases				
	2020	2021	2022	2023	Total
Issuing/using tax invoices that don't match the actual transaction	44	41	27	29	141
Submitting an incorrect Notification Letter (SPT)	27	30	37	38	132
Not depositing taxes collected	12	10	13	11	46
Not submitting a Notification Letter (SPT)	11	18	26	29	84
Not registering to get an NPWP/PKP and abusing NPWP/PKP	1	3	6	2	12
Money Laundering and Corporate Crime	2	1	5	3	11
Other	3	0	0	0	3
Total	100	103	114	112	429

Source: DJP (2023)

Based on the information contained in the annual report of the Directorate General of Taxes (DGT) as shown in Table 1, it can be seen that the use of fictitious tax invoices or those that are not based on actual transactions is still the most dominant modus operandi in cases of tax crimes in Indonesia. This phenomenon shows that even though the tax administration system has been digitized through the implementation of e-Faktur, loopholes in supervision and weaknesses in the transaction validation and verification system still open space for criminals to engineer tax documents. The high rate of e-Faktur abuse indicates that the existence of electronic evidence does not fully guarantee the validity and integrity of reported transactions.

In proving tax crimes based on e-Faktur, the validity and integrity of electronic evidence is not enough based only on its existence in the tax administration system, but must go through standardized digital forensic procedures. Digital forensics plays a key role in ensuring that e-Invoices submitted as evidence have authentic value, are not subject to manipulation, and can be traced legally in the legal system. This process includes four main stages, namely assessment, acquisition, examination, serta documentation and reporting (Mahendra, 2024). At the stage assessment, forensic examiners must conduct a neutral assessment of digital data, without prejudice to the role of the data in proving errors or justifications. Phase acquisition emphasizing the importance of careful handling of digital evidence due to its highly vulnerable nature to being damaged or lost. Therefore, a forensic copy (imaging) of the e-Faktur is used as an object of examination, not the original file, to maintain the integrity of the evidence.

The next stage is examination, which is the process of extracting and analyzing digital data from the electronic tax system, including metadata and digital footprints that accompany e-Faktur. This is where the importance of using recognized forensic methods and standards is important, so that the analysis can be legally accounted for. Finally, the documentation and reporting stage requires that each forensic process be recorded and compiled in an official report, so that it can be used as a reference both in trials and in future tax policy audits. In practice, the reliability of digital forensics in

the case of e-Invoices depends on the technical competence of the examiner and the tools used, including to access the system, verify timestamps, and trace traces of user authentication.

Thus, digital forensic procedures become an inseparable technical and juridical foundation in testing the validity of e-Faktur as electronic evidence. Without the application of professional and accountable forensic stages, the evidentiary value of e-Faktur will be fragile and risk becoming a tool of criminalization or baseless defense. Therefore, the reform of the tax criminal law system in Indonesia needs to explicitly integrate digital forensic standards in the electronic evidentiary process, as well as build the capacity of human resources and their supporting infrastructure so that the evidentiary system truly guarantees substantive justice.

Research from Promise (2019) analyze the qualifications of e-Faktur evidence in the law of proving tax crimes. The conclusion of the results of this study is first, the implementation of e-Filing and e-Invoice by the Directorate General of Taxes produces evidence of Electronic Documents in the form of Notification Letters (SPT) and Tax Invoices in the form of electronic documents whose credentials are not regulated in Law Number 6 of 1983 as last amended by Law Number 16 of 2009 concerning General Provisions and Tax Procedures as well as in the Criminal Procedure Code (KUHP). Second, for the sake of legal certainty, it is necessary to make special arrangements related to electronic documents as independent evidence (evidence) in the tax law that can add to or expand the evidence as referred to in Article 184 paragraph (1) of the Criminal Code. Third, it is necessary to use the Digital Forensic method and expert testimony to prove criminal acts in the field of taxation related to e-Filing and e-Invoice evidence in Court. To submit evidence of e-Filing and e-Invoice in Court, at least it can be done by confiscating Electronic Evidence or confiscating the storage media where the results are Imaging File to the Potential of Digital Evidence which is followed by a request for expert information and witness testimony on the Electronic Evidence and the results of the Imaging File.

Based on this description, the use of e-Faktur as evidence in criminal law proceedings, especially in tax cases, is a step forward in the legal proof system in Indonesia which is increasingly adapting to the development of digital technology. However, it is important to ensure that the use of e-Faktur as evidence is not only based on formal legality, but also pays attention to procedural validity aspects, such as data validity, authorization, and the integrity of the system that supports it. Without strict supervision of this digitization process, there is the potential for misuse or manipulation of electronic data that can harm substantive justice in the criminal justice process.

Substantive Justice in e-Invoice-Based Criminal Proof

The regulation of e-Faktur as electronic evidence in the Indonesian legal system generally refers to the provisions of Law Number 11 of 2008 concerning Electronic Information and Transactions (ITE Law), Law Number 6 of 1983 jo. HPP Law on General Provisions and Tax Procedures, as well as the Criminal Procedure Code as a framework for criminal procedural law. However, there are a number of normative weaknesses and regulatory inconsistencies that have an impact on legal uncertainty in the application of e-Faktur as evidence in tax criminal cases.

Although Articles 5 and 6 of the ITE Law provide a valid basis for electronic documents as legal evidence, the KUP Law and its derivative regulations have not explicitly regulated the procedure for the use of e-Faktur in the context of criminal proof. There are no detailed provisions on the standard of proof, system verification, or validation authority for e-Faktur in the investigation or trial process. This opens up a space of bias in the interpretation of law enforcement officials. The Criminal Procedure Code does not include electronic evidence as one of the five types of valid evidence (Article 184 of the Criminal Code), so the existence of e-Faktur in tax criminal proceedings is often only considered as a complement, not the main evidence. In practice, the interpretation of the weight of e-Faktur is highly dependent on the subjective views of investigators or prosecutors, without any standard judicial guidelines.

The application of e-Faktur as legal evidence in tax criminal cases cannot be separated from the social and psychological impact felt by the community, especially MSME actors. In practice, the digital taxation system demands a high level of technological literacy and administrative accuracy. When a

technical error occurs, such as incorrect data input or negligence in reporting, the Taxpayer is at risk of facing lawsuits. This fear gives birth to psychological pressure that can disrupt business comfort and even reduce the economic productivity of small business actors. In fact, most of them are not criminals, but victims of a system that is not yet fully friendly to the diversity of technological capabilities.

Legally, the provisions of Article 39 paragraph (1) letter d of Law No. 28 of 2007 concerning General Provisions and Tax Procedures state that "Every person who deliberately does not submit a Notification Letter; or submit a Notification Letter and/or information whose content is incorrect or incomplete... sentenced to imprisonment for a minimum of 6 months and a maximum of 6 years." This provision, when applied without considering the context and capabilities of the taxpayer, can be a tool of repression against small business actors who commit administrative errors not because of malicious intent, but because of limited knowledge.

Research by Joseph (2021), examining the Tax Dispute Between Pt. Debindo International Trade and Exhibitions and the Director General of Taxes Case Study of the Tax Court Decision PUT-009741.99/2019/PP/MXVB of 2020. In the tax case where it is stated that the plaintiff has entered the management data at the Directorate General of Taxes in the name of Budyarto Linggo Wiyono, but at the time of technical filling on the e-invoice gives the user's name on behalf of Dewi Susanti's staff so that when it is uploaded it is not in the name of Budyarto Linggo Wiyono as an administrator who has been registered with the directorate general of taxes. In Law Number 14 of 2002 concerning the Tax Court which regulates related to Tax disputes and Regulations of the Directorate of Taxes Law Number PER-16/PJ/2014 and Number PER-41/PJ/2015 related to the creation and reporting of electronic taxes and related to the security of online tax electronic transactions. The results of his research reveal that the proof of tax disputes can be taken from several points in article 69 of Law number 14 of 2002 and the application of the e-invoicing law in the system still has system constraints so that it results in losses for taxpayers that arise in the future.

The case study above shows that administrative problems in the e-Faktur system do not always reflect the existence of malicious intentions from the Taxpayer. Errors in user input in the system that result in identity differences between the data registered and those appearing in the system should not be immediately sanctioned or cause legal damages. The researcher views that this condition reflects the weakness of the e-Faktur system which is not fully friendly to the technical dynamics in the tax administration process. A fair legal system must be able to distinguish between substantial errors and administrative technical errors, and provide room for correction before applying sanctions that have a serious impact on the rights and reputation of taxpayers.

When compared with the findings of the Jatmiko (2022) About the concept Judicial pardon or the pardon of judges in tax crimes provides an important perspective in assessing substantive justice in the tax law process. In this framework, judges are given the authority not to impose sentences even though the criminal elements have been met, if the punishment is considered contrary to the sense of justice. This provision becomes very relevant when compared to the case of PT. Debindo International Trade and Exhibitions, where an administrative error in filling out an e-Invoice by a staff member (not a legitimate administrator) led to a legal dispute. Even if there is no malicious intent and the company has registered the data correctly, the digital system gives rise to legal losses for Taxpayers. With the Judicial pardon, cases such as PT. Debindo can be categorized as an event that should be considered not to be imposed criminal sanctions, but directed to an administrative settlement based on good faith and moral responsibility. This approach represents an integration between normative legal frameworks, technological realities in digital tax administration, and a humanitarian dimension that emphasizes good faith, moral responsibility, and protection of the rights of taxpayers, thus forming a legal system that is more reflective of substantive justice and social empathy in the law enforcement process.

The approach to transcendence in the legal system rests on the realization that law aims not only to uphold order, but also justice rooted in moral and spiritual values. In the context of e-Invoice-based proof, this approach is important to ensure that the legal system not only executes technical

procedures, but also considers honesty, goodwill, and protection of basic human rights. A legal system that does not provide space for human values will tend to oppress economically and technologically disadvantaged communities. This is where the importance of integrating transcendence values in every legal process, including in proof.

The values contained in Pancasila are the moral and ethical foundation that must be internalized in legal practice. The second precept, namely "Just and Civilized Humanity," and the fifth precept, "Social Justice for All Indonesian People," mandate that the law must be on the side of humanity and social justice. In practice, this means that the process of proving through technology such as e-Faktur must be adapted to the capabilities and conditions of diverse communities. Otherwise, the law will lose its legitimacy because it is unable to realize substantive justice. Article 5 paragraph (1) of Law No. 48 of 2009 concerning Judicial Power states that "Judges are obliged to explore, follow and understand the legal values and sense of justice that live in society." This is the basis that the values of transcendence and humanity must be integrated in the proof of law.

Research by Jatmiko (2022) Related Concepts Judicial pardon In tax cases, it shows that the judge has discretion not to impose a criminal sentence even though the criminal element is met, if the punishment is considered contrary to the sense of justice. This approach is in line with the case of PT. Debindo International Trade and Exhibitions, where an error in the e-Invoice system causes legal losses to the Taxpayer even though there is no malicious intent. In the perspective of transcendence, this case should be directed at administrative settlement, not criminality, as it concerns the technical aspects and responsibilities of the system.

Thus, a humanistic and transcendental proof system will strengthen the legitimacy of the law in the eyes of the public. The legal process must provide space for correction, clarification, and education for perpetrators who act in good faith. Thus, the law is not only a means of coercion, but also an educator and protector. The integration of this approach is expected to be able to create a legal proof system that is inclusive, morally just, and spiritually responsible, which is a system that does not just look for faults, but seeks to bring true truth and justice.

The application of e-Faktur as electronic evidence in the tax system is not only an exclusive practice in Indonesia, but has also been widely applied in various countries with different legal and administrative characteristics. Comparisons with other countries show that the effectiveness of e-Invoices as evidence is highly dependent on the integration of digital systems with legal tools that support the validity and reliability of electronic documents. In Italy, for example, an e-invoicing system is regulated through Interchange System (SdI) has been implemented comprehensively since 2019 and is directly connected to the tax authorities. This allows transaction data to be confirmed in real-time and significantly reduces the potential for fictitious invoices. A study from the Ifo Institute shows that this system was able to reduce the potential for cross-border tax fraud by more than €0.6 billion in the first year of implementation (Heinemann & Stiller, 2025).

Meanwhile, Peru has implemented a gradual e-Faktur reform since 2014 and has shown an increase in VAT reporting by 5–7%, especially among MSMEs, as a result of e-Faktur data that is directly connected to the tax authorities (SUNAT) (Bellon et al., 2019). In Rwanda, e-invoicing systems based on electronic audits have also been shown to improve tax compliance and strengthen the effectiveness of law enforcement, although the greatest success has been achieved in entities that are the object of digital audits, not just due to invoice automation (Kotsogiannis et al., 2025).

From this comparison, it can be concluded that the success of the implementation of e-Faktur as legal evidence is greatly influenced by the capacity of the national tax technology system, the readiness of regulations that recognize the digital forensic power of electronic documents, and the active involvement of tax authorities in real-time data-based audits. Indonesia can draw important lessons from these countries' practices, particularly in strengthening the legal basis of e-Faktur as independent evidence in criminal proceedings, developing the DGT's digital audit capacity, and ensuring that verification and validation systems can protect taxpayers from unintentional administrative errors. Without such systemic improvements, the use of e-Faktur as evidence in

criminal cases risks more reproducing inequality and technical criminalization than realizing substantive justice as aspired in the national legal system.

The use of e-Faktur as electronic proof in the Indonesian tax system is a progressive digital breakthrough, but in practice it still leaves normative and technical problems. Based on the findings of this research and the results of international comparative studies, there are several reform proposals that are explicit and can be used as a basis for national policies in strengthening the electronic proof system in a more fair and reliable manner.

Normative Proposals

Revision of the Criminal Code to Explicitly Contain Electronic Evidence

The Criminal Procedure Code currently does not include electronic evidence as a category of independent evidence. In contrast to the legal systems in Italy and Peru, which have adapted their procedural law to the full recognition of electronic documents as formal evidence in tax and economic criminal cases. Therefore, the revision of Article 184 of the Criminal Code is needed to include electronic documents and information as the main evidence, not just a complement to letter evidence.

Drafting of Special Law on Electronic Evidence

Given the high complexity of electronic evidence, Indonesia needs to have a special law that regulates the digital proof mechanism in detail, including the principle of *digital chain of custody*, forensic validation standards, and judges' discretion against technical errors. This is relevant to Rwanda's practice of integrating digital data-driven audit results into formal and procedural legal evidentiary systems.

Application of the Principles of Substantive Justice and Judicial Discretion in Tax Law

Concept *Judicial pardon* as adopted in several European jurisdictions, it can be used as a reference to provide space for judges not to apply criminal sanctions to Taxpayers who are proven to have committed administrative errors without malicious intent. This is important to avoid technical criminalization as many MSMEs in Indonesia do.

Strengthening the Electronic Tax and Complaint Mediation Mechanism

As implemented in the Peppol framework in Europe, which allows business actors to submit complaints and corrections to digital invoice errors across systems, Indonesia also needs to develop non-litigation channels to resolve administrative disputes due to errors in the e-Invoice system.

Technical Proposal

Strengthening of Real-Time Audit and Reporting Systems

Italy has managed to significantly reduce the potential for VAT fraud through *the Sistema di Interscambio* (SdI), where invoices are monitored in *real-time* by the tax authorities. Indonesia needs to develop a real-time reporting system that is not only centralized at the DGT, but also allows for independent cross-checks between buyers and sellers, thereby minimizing the potential for manipulation.

Standardization of National Digital Forensic Procedures

Indonesia needs to adopt international standards such as ISO/IEC 27037:2012 in procedures for identification, acquisition, and preservation of digital evidence. Rwanda's practice shows that the implementation of forensic-sound e-Faktur data-based audits improves law enforcement efficiency and minimizes disputes in the interpretation of evidence.

Digital Signature and Blockchain Integration for Data Integrity

One of the weaknesses of e-Faktur in Indonesia is the limited layer of authentication and full traceability. Peru has successfully used a certificate authority-based e-Invoice system to verify the issuer and the contents of invoices. The integration of *digital signatures* and *blockchain* can improve authentication reliability and protect data integrity against the risk of counterfeiting.

Application of international standard formats such as Peppol

Peppol enables interoperability of digital invoices between countries with standardized formats. Indonesia can adopt a similar format for national e-Faktur so that cross-application and cross-agency transactions remain uniformly documented and can be easily verified, both technically and legally.

Based on empirical findings and cross-border comparisons, the electronic evidentiary system in Indonesia, especially in tax matters, requires structural and systemic reforms. The update not only touches on normative legal aspects, but also includes technology system engineering and protection mechanisms for vulnerable business actors. By referring to practices in Italy, Peru, Rwanda, as well as the Peppol standard framework, Indonesia can formulate a proofing system that is more fair, responsive, and test-resistant both technically and ethically. This proposal is expected to be a strategic reference in the process of regulatory reform and the development of tax policies based on digital technology in the future.

Conclusion

This research showed that the application of e-Faktur as electronic evidence in tax crime cases still faces various challenges, both from a normative and technical perspective. Normatively, the absence of explicit recognition of electronic documents as stand-alone evidence in the Criminal Procedure Code results in legal uncertainty, especially in the context of digital evidence. On the other hand, the e-Faktur system is not fully adaptive to the technical dynamics of taxpayer administration, so administrative errors that do not contain malicious intent are still at risk of causing criminal sanctions. This has the potential to ignore the principle of substantive justice in the law enforcement process.

The results of this study have important implications for national legal policy, especially in encouraging the revision of Article 184 of the Criminal Code to include electronic documents as legal evidence in criminal cases. In addition, it is necessary to prepare special regulations that regulate technical and forensic electronic proof procedures in digital-based tax cases, including guidelines on evidentiary standards, digital audit mechanisms, and the involvement of digital forensic experts. This study also recommends strengthening digital taxation regulations through the update of the Regulation of the Director General of Taxes which is clearer in distinguishing administrative errors, technical, and criminal elements from malicious intent.

For law enforcement officials, the results of this study encourage the preparation of technical guidelines for electronic evidence involving digital forensic procedures in accordance with international standards (such as ISO/IEC 27037), as well as the application of the principles of prudence and discretion in handling e-Invoice cases, especially for small and medium enterprises that are vulnerable to system errors. A more humanistic and substantive approach needs to be put forward so that the law does not become a tool of technical criminalization, but an instrument of protection and restoration of justice.

Academically, this research contributes to the development of the concept of substantive justice in electronic evidentiary law, as well as enriching the discourse on integrating transcendence, humanity, and technology values in the criminal justice system in the digital era. Therefore, these findings are expected to be a reference in the formation of new norms and improvements in electronic proof systems that are more inclusive, fair, and adaptive to information technology developments.

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