Plagiasi Jurnal 3

by Moh. Saleh

Submission date: 06-Sep-2021 11:00PM (UTC-0300)
Submission ID: 1642753938
File name: Jurnal_3.pdf (69.87K)
Word count: 4685
Character count: 25316

Vol. 17 No. 1 2021

YURISDIKSI

Jurnal Wacana Hukum dan Sains

Universitas Merdeka Surabaya

Legal Protection Against Taxpayers After Entirement of Automatic Exchange of Information

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ABSTRACT

Purpose of this study is to determine the legal consequences of the implementation of Automatic Exchange of Information related to bank secrecy and to determine the form of legal protection for taxpayers after the implementation of Automatic Exchange of Information. The author uses a normative juridical research method as well as aapproach statute and a conceptual approach. From the research results, it can be concluded that the implementation of the Automatic Exchange of Information does not completely override bank secrecy norms, but only requires financial services institutions to provide financial information for depositors and their deposits in accordance with established regulations, and the enforcement of these rules is solely for tax purposes. and not for other purposes, so that outside of taxation purposes, the regulations protecting bank secrecy are still valid. And the form of legal protection provided by the government to taxpayers is in the form of statutory regulations that still guarantee bank secrecy outside of taxation interests, that access to data opening is only given to certain officials of the Directorate General of Taxes so that confidentiality can be more guaranteed and the government will provide criminal sanctions. for officials who leak the data in accordance with the prevailing laws and regulations.

Keywords: Automatic Exchange of Information, bank secrecy, financial information

1. INTRODUCTION

The largest source of income in the State Revenue and Expenditure Budget (APBN) to finance national development is taxes. The economic crisis that occurred in 2008 has caused tax revenues to decline. The government continues to strive to maximize revenue from the tax side, but it does not work well because there are manytax avoidanceandtax evasionpractices carried out by taxpayers by taking advantage of the limited conditions of tax authorities in obtaining financial information, including by shifting profits and saving money from the proceeds of these activities intax haven countriesor countries with tax rates lower than Indonesia.

So far, the Directorate General of Taxes has been able to access financial information, but only on a case-by-case basis. Regulations on commodity futures trading, taxation, banking, Islamic banking and the capital market have placed restrictions on tax authorities from obtaining financial information.

Developed and developing industrial countries that are members of the G20 group work together in discussing policies that lead to international financial stability (Jubery et al., 2017). In several international meeting forums, it has been announced that matters related to secrets in the banking sector have ended and countries that are members of the G20 group have agreed to implement AEOI (Automatic Exchange of Information). Indonesia, which is one of the members of the G20 group, also agreed to implement the AEOI.

In 2014, the G20 countries including Indonesia declared a commitment to start implementing the AEOI in 2017 or 2018. As a manifestation, on 3 June 2015 Indonesia signed the MCAA (Multilateral Competent Authority Agreement) as a multilateral legal framework to implement AEOI and Indonesia agreed to starting to run AEOI in September 2018.

With regard to the implementation of AEOI, so that Indonesia is not considered a country that has failed to fulfill its commitments, then by June 30 2017 Indonesia must have primary legislation (at the level of Law) and secondary legislation (regulations in under the Act) (Kusworini, 2018). Due to the urgent need, the President issued primary legislation in the form of Government Regulation in lieu of Law of the Republic of Indonesia Number 1 of 2017 concerning Access to Financial Information for Taxation Purposes (hereinafter abbreviated as Perppu 1/2017), which was promulgated on May 8 2017 and Secondary legislation, namely Regulation of the Minister of Finance of the Republic of Indonesia Number 70 / PMK.03 / 2017 (hereinafter abbreviated as PMK 70/2017) dated 31 May 2017 concerning Technical Guidelines regarding Access to Financial Information for Taxation Purposes. With the issuance of Perppu 1/2017 and PMK 70/2017, Indonesia has met the requirements to implement the Automatic Exchange of Information.

At the DPR Plenary Session on July 27 2017, Perppu 1/2017 was approved into Law and stipulated as Law Number 9 of 2017 concerning Stipulation of Government Regulations in Lieu of Law of the Republic of Indonesia Number 1 of 2017 concerning Access to Financial Information for Taxation Purposes. Law (hereinafter abbreviated as UU 9/2017) and making Perppu 1/2017 as an inseparable attachment to Law 9/2017. As a form of implementation, the Republic of Indonesia Minister of Finance Regulation Number 73 / PMK.03 / 2017 dated 13 June 2017 concerning Amendments to the Regulation of the Minister of Finance of the Republic of Indonesia Number 70 / PMK.03 / 2017 concerning Technical Guidelines on Access to Financial Information for Taxation Purposes was issued (hereinafter abbreviated as PMK 73/2017).

In relation to Law 9/2017, one of the articles that has caused a lot of debate is the article on the elimination of bank secrecy as stated in Article 8 number (2) of the Appendix of Law 9/2017, that when the Perppu comes into effect, Articles 40 and 41 of the Law Number 7 of 1992 concerning Banking (hereinafter abbreviated to Law 7/1992) as amended by Law Number 10 of 1998 concerning Amendments to Law Number 7 of 1992 concerning Banking (hereinafter abbreviated to Law 10/1998) is declared invalid (Wanda, 2020).

Article 40 of Law 7/1992 states that banks have an obligation to keep confidential information about their depositing customers and their deposits, except for articles 41, 41A, 42, 43, 44 and 44A. Meanwhile Article 41 states that the management of Bank Indonesia, upon instruction

from the Minister of Finance, has the authority to order banks to provide information on the financial condition of depositors to the tax authorities.

With the revocation of the article on bank secrecy, what about the existing banking rules that guarantee customer confidentiality, as set forth in Article 2 paragraph (1) of Bank Indonesia Regulation Number 2/19 / PBI / 2000 concerning Requirements and Procedures for Issuance of Orders or Written Permit to Open Bank Secrets (hereinafter abbreviated as PBI 2/2000) that a bank is obliged to keep confidential information about its depositing customers and deposits.

As is well known, in the banking world there are several banking principles, namely thefiduciary reality principle, theprudential principle, thesecrecy principle, and theknow how customer principle (Imaniyati & Putra, 2016). Banks as a financial institution must be able to maintain and guarantee the confidentiality of customer data so that it can be trusted by the public (Latubatara et al., 2018).

With the disclosure of financial information by banks, capital markets, insurance and other financial institutions to the Directorate General of Taxes, it means that there are customer rights being violated, namely protection of assets in the form of accounts or financial information controlled by customers and insecurities that should be protected by law. -The law, as stated in Article 28G of the 1945 Constitution, states that every person has the right to be protected against his / her person, family, honor, dignity and property under his control. Therefore, this study aims to determine:

1. What are the legal consequences of the implementation of the Automatic Exchange of Information related to bank secrecy?
2. What is the form of legal protection for taxpayers after the implementation of Automatic Exchange of Information ?

2. RESEARCH METHOD

This study uses a legal research method with the type of juridical normative research which uses the basis of analysis of tax and banking laws and regulations as well as several other legal documents. The author uses a research approach in the form of a statutory approach (Statute Approach) and a conceptual approach (Conceptual Approach).

3. RESULTS AND DISCUSSION

Assessment of Access to Financial Information for Taxation Purposes

According to Article 1 of the Annex to Law 9/2017, access to financial information for tax purposes includes access to receive or obtain financial information related to the implementation of

the provisions of laws and regulations in the field of taxation as well as the implementation of international tax treaties.

Based on the Appendix to Law 9/2017, the authority of the Directorate General of Taxes includes the authority to obtain financial information from banks, capital markets, insurance, other financial service institutions, request information or information from financial service institutions that will be used by the Directorate General of Taxes as a national tax database and carry out the exchange of financial information with the competent authorities in other countries or jurisdictions.

Banking institutions are required to submit to the Director General of Taxes financial information reports in accordance with international treaty exchange standards which at least contain the identity of the financial account holder, financial account number, financial service institution identity, financial account balance or value, and income related to financial accounts.

The issuance of Law 9/2017 has two interests, namely as a form of implementation of the International Agreement because Indonesia has agreed to implement the AEOI and for the purposes of domestic taxation, namely as the tax database of the Directorate General of Taxes.

Bank Confidentiality Concept

National development which aims at realizing a just and prosperous society in its implementation requires a significant and sustainable amount of funds. The banking sector as a type of financial institution that plays a role in collecting and distributing public funds has a very large role in realizing this national development. In Indonesia, banking institutions have a mission and function as agentsof development, namely as an institution whose goal is to support the implementation of national development in an effort to increase equity, economic growth and national stability towards improving the welfare of the people at large (Imaniyati & Putra, 2016).

According to Article 1 number (2) of Law 10/1998, a bank is a business entity that raises funds from the public in the form of deposits, then distributes them to the public in the form of credit and / or other forms in an effort to improve the standard of living of the people at large.

Article 1 number 16 of Law 7/1992 explains thatbank secrecy is everything related to finances and other matters of bank customers which according to the custom of the banking world must be kept secret. The article on bank secrecy was later changed to Article 1 number 28 of Law 10/1998, that bank secrets cover everything related to information regarding depositors and their savings. Information regarding bank customers is interpreted not only in terms of their financial condition but also all forms of information and information related to depositors known to the bank providing financial services. From these changes, it can be seen that the scope of bank secrecy has shifted, because in Law 7/1992 bank secrecy is broader in scope because it applies to every customer without differentiating between depository customers and borrowing customers.

Meanwhile, the provisions on bank secrecy according to Law 10/1998 are narrower because they only apply to depositors and their deposits. This means that since November 10, 1998, information about borrowing customers is no longer a bank secret.

The banking business is a business of trust, which means that the public as the customer deals with the bank because the public believes that the bank will uphold the norms in the banking business, one of which is bank secrets. Regarding bank secrecy, there are two bank secret theories, namely:

1. Absolute Theory, where bank secrets are absolute, meaning that all information about customers and their finances recorded at the bank must be kept confidential without exceptions and restrictions, for any reason and by anyone.
2. Relative Theory (Relative Theory), that bank secrets are relatively (limited), meaning that all information about customers and their finances recorded at the bank must be kept confidential, but if there are reasons that can be justified by law for urgent interests or interests state, the secret can be disclosed to the competent authority (Imaniyati & Putra, 2016).

Indonesia adheres to the Relative / Relative Theory, which can be proven by the existence of Article 40 paragraph (1) of Law 10/1998, that banks are obliged to keep information about their depositing customers and their deposits confidential, except in the cases referred to in Articles 41, 41A, 42, 43, 44, and 44A.

According to Law 10/1998, the parties that can be provided with information about depositors and their deposits are:

1. Tax officials, for tax purposes.
2. Officials of the State Receivables and Auction Affairs Agency / State Receivables Affairs Committee, in order to settle bank receivables that have been given to the State Receivables and Auction Administration Agency / State Receivables Affairs Committee.
3. Police, prosecutors or judges, for the sake of justice in criminal cases.
4. Court, in a civil case between a bank and its customer.
5. Other banks, in order to exchange information between banks.
6. The party appointed by the depositing customer, upon request, approval or power of attorney from the depositing customer in writing.
7. Legitimate heirs of a depositing customer, if the depositing customer has passed away.

Apart from the above exceptions, the Corruption Eradication Commission (KPK) is also given the authority to disclose bank secrets. This authority is based on the Supreme Court Letter Number KMA / 694 / R.45 / XII / 2004 concerning Legal Considerations for the Implementation of the Corruption Eradication Commission's authority regarding bank secrecy provisions signed by

the Chief Justice of the Supreme Court of the Republic of Indonesia on December 2, 2004. that the provisions of Article 12 of Law Number 30 of 2002 concerning the Corruption Eradication Commission are a special provision (lex specialis) that gives the KPK authority to carry out investigative, investigative and prosecutorial tasks.

Article 2 paragraph (1) PBI 2/2000 states that banks are obliged to keep everything related to information about Depositors and Customer Deposits confidential.

Article 4 paragraph (1) PBI 2/2000 explains that for tax purposes, the Management of Bank Indonesia has the right to issue a written order to the Bank to provide information and show written evidence and documents regarding the financial condition of certain Depositors to tax officers.

Article 8 of the Annex to Law 9/2017 states that when Perppu 1/2017 comes into effect, then: Article 40 of the Banking Law which requires banks to keep confidential information about their depositors and their deposits, Article 41 of the Islamic Banking Law which states that banks and affiliated parties is obliged to keep confidential information about depositing customers and their deposits as well as investors' and investment customers, is
declared invalid as long as it relates to the implementation of access to financial information for tax purposes.

This article is an article deemed to violate the privacy rights of the public, especially bank customers, because it has eliminated government guarantees of banking obligations to keep information about bank customers and their deposits confidential.

The principle of bank secrecy, from the perspective of public law, is that there is an international public law that regulates the era of inter-state bank secrecy as a form of implementation of the Automatic Exchange of Information as well as criminal law if there is a violation by an official of the Directorate General of Taxes who leaks customer financial data. Meanwhile, from a private law perspective, there are sanctions if there is a breach of bank secrecy because the agreement between the bank and the customer is contractual in nature so that it can be sued in a civil manner (wan achievement).

Legal consequences for the implementation of Automatic Exchange of Information relating to Bank Confidentiality

Law 9/2017 is an application of the legal principles of Lex Specialis Derogat Legi Generalis, where regulations / norms that are specific in nature will override general regulations / norms. This application can be carried out as long as the two rules or norms are in the same hierarchical and jurisdictional area. In this case, the legal norms related to bank secrecy and bank customer data disclosure are in the same hierarchy and jurisdiction, so that the legal principles of

Lex Specialis Derogat Legi Generalis can be applied to promote the enforcement of norms regulated in Law 9/2017 so that the norms are ignored. related to bank secrecy stipulated in the Banking Law.

Although the legal principle of Lex Specialis Derogat Legi Generalis is applied, Law 9/2017 does not completely rule out bank secrecy norms, but only requires financial services institutions to provide financial information for depositing customers and their deposits in accordance with established regulations. This means that even though Law 9/2107 has been enacted, it does not merely eliminate the prevailing bank secrecy principle, so that outside of taxation interests, the regulations protecting bank secrecy are still valid as long as they are outside of those stipulated in Law 9/2017.

The issuance of Law 9/2017 authorizes the Directorate General of Taxes to obtain access to financial information from banking institutions for national tax purposes. This has resulted in legal consequences as a logical consequence of the enactment of the law.

Some of the legal consequences that arise as a result of the implementation of the Automatic Exchange of Information are:

a. Financial institutions are obliged to collect and report financial information to taxation authorities and authorize tax authorities to exchange it with other countries.
b. Banking activities have become more open and transparent. This resulted in the Directorate General of Taxation obtaining accurate and indispensable financial information in order to implement the AEOI application.

Legal Protection for Bank Customers

The existing law must be able to integrate the interests of various parties so that the existing conflicts can be minimized. According to Prof. Dr. Satjipto Rahardjo, SH, the law protects a person's interests by distributing power to him to act in relation to those interests. Not all power in society is called a right, but only certain powers that are given by law to a person.

The legal relationship between a bank and a customer is based on an agreement in the form of an agreement, so it is only natural that the interests of the customer receive legal protection, as the protection provided by law to banks.

According to Marulak Pardede, legal protection for bank customers in the Indonesian banking system can be done in two ways, namely (Munir, n.d.):

a. Implicitdeposit protection, namely protection obtained from effective bank supervision and guidance.
b. Explicit(protectionexplicit deposit protection), namely protection through the formation of an institution that provides guarantees for public savings, so that if the

bank fails, the institution will replace public funds.

Of protection implicitly shows that the state gives legal protection to the public as among bank customers in the form of legislation, among other things (Meilany, 2008):

1. Article 40 paragraph (1) of the Banking Act that banks are required to keep confidential information about customers and their savings, except for the benefit of certain parties as stated in Articles 41, 41A, 42, 43, 44, and 44A of Law 10/1998.
2. Article 34 paragraph (1) of the KUP Law states that officials are prohibited from informing other parties about everything they know about their position or occupation in the context of implementing the provisions of tax laws and regulations.
3. Article 2 paragraph (1) PBI 2/2000 states that banks are obliged to keep confidential everything related to information regarding depositors and their deposits.

In this case, it is clear that the Indonesian government has actually provided legal protection to the people of Indonesia as bank customers, namely in the form of prohibitions for officials or banks to provide customer financial information to other parties, unless it is necessary for special interests that have been regulated in statutory provisions. .

Forms of Legal Protection for Taxpayers after the enforcement of Automatic Exchange of Information

Bank secrecy is the soul of the banking system based on common banking practices, agreements or contracts between banks and customers (Yustianti & Roesli, 2018), as well as written regulations established by the state.(Bank secrecybank secrecy, financial privacy) is considered a human right that must be protected from interference by the state and other people (Rohendi, 2018). The existence of bank secrecy provisions is intended for the interests of customers so that confidentiality related to their financial situation is protected. In addition, the provisions on bank secrecy are aimed at the interests of banks so that banks can be trusted and their survival is maintained. In some countries, both those adhering to thesystems common law and civil law regulate bank secrets with the aim of protecting thefinancial privacyof customers from being easily accessed by unauthorized parties (Husein, 2003).

Although the enactment of Law 9/2017 seems to violate the privacy rights of customers regarding the guarantee of confidentiality protection, the government has committed to safeguarding customer data in order to implement access to financial information for tax purposes by emphasizing it in Article 30 PMK 70/2017, that (Anggia, 2020):

a. The financial information in the report that must be reported is used as the tax database for the Director General of Taxes.
b. Any financial information must be kept confidential in accordance with applicable

regulations.

c. Every appointed official and expert is prohibited from divulging, disseminating and / or disclosing financial information to unauthorized parties.

d. Every official and expert who does not maintain such confidentiality will be punished in accordance with the provisions of Article 41 of the KUP Law.

Article 41 of the KUP Law states that an official who due to negligence does not fulfill his obligation to keep secret in the framework of his position or job in carrying out tax laws and regulations, will be punished with imprisonment of up to 6 months or a maximum fine of Rp. 1 million. If done deliberately, a maximum sentence of 1 year and a fine of IDR 2 million will be imposed.

Thus, with the implementation of the Automatic Exchange of Information, the government will continue to provide legal protection to taxpayers, especially bank customers, regarding the confidentiality of financial information as follows:

a. The government, through the Directorate General of Taxes, has provided security and confidentiality protection for customer data in accordance with the provisions of tax laws and international treaties.

b. The government only provides access to open customer financial data to certain Directorate General of Taxes so that confidentiality can be maintained.

c. The government will provide criminal sanctions for tax officers who leak the data, in accordance with the provisions of Article 30 PMK 70/2017.

4. CONCLUSION

The legal consequence of applying the Automatic Exchange of Information in relation to bank secrecy is that the enforcement of Automatic Exchange of Information is solely for tax purposes and not for any other purpose. Law 9/2017 does not completely rule out bank secrecy norms, but only requires financial services institutions to provide financial information on depositing customers and their deposits in accordance with established regulations. This means that even though the Automatic Exchange of Information has been implemented, it does not merely eliminate the prevailing bank secrecy principle, so that outside of taxation interests, regulations protecting bank secrecy are still in effect as long as they are outside those stipulated in Law 9/2017.

The forms of legal protection for taxpayers after the implementation of the Automatic Exchange of Information are:

1. The government through the Directorate General of Taxation has provided protection for the security and confidentiality of customer data in accordance with the provisions

of tax laws and international treaties.

2. The government only provides access to open customer financial data to certain Directorate General of Taxes so that its confidentiality can be maintained.
3. The government provides criminal sanctions for tax officials who leak the data in accordance with the provisions of Article 30 PMK 70 / PMK.03 / 2017.

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