

ABSTRAK

Penelitian ini menganalisis implementasi forensik digital di Direktorat Jenderal Pajak (DJP), tantangan dan peluang dalam pemenuhan bukti digital, serta strategi untuk meningkatkan validitasnya dalam hukum perpajakan. Menggunakan metode kualitatif dengan wawancara dan analisis dokumen, penelitian ini melibatkan tenaga forensik DJP, pemangku kebijakan, dan pihak terkait pembuktian hukum perpajakan. Hasil penelitian menunjukkan bahwa DJP telah mengacu pada standar seperti model Eoghan Casey (2010) dan ISO/IEC 27037, tetapi terdapat perbedaan penerapan antara Kantor Pusat dan unit vertikal, menyebabkan inkonsistensi investigasi. DJP masih menghadapi kendala seperti keterbatasan perangkat, distribusi tenaga forensik yang belum merata, serta regulasi yang lemah. Peluang optimalisasi meliputi penguatan regulasi, pengembangan teknologi, peningkatan kompetensi SDM, dan kolaborasi eksternal. Strategi yang disarankan mencakup 1) regulasi lebih kuat, 2) pelatihan SDM, 3) investasi teknologi, 4) optimalisasi prosedur, dan 5) kerja sama dengan instansi lain.

Kata Kunci: *Forensik Digital, Bukti Digital, Penegakan Hukum Perpajakan*

ABSTRACT

This study analyzes the use of digital forensics at the Directorate General of Taxes (DJP), the challenges and opportunities in using digital evidence, and the best strategies to improve its validity in tax law. The study uses a qualitative method with interviews and document analysis. The participants include DJP digital forensic experts, policymakers, and legal professionals in tax cases. The results show that DJP follows standards like the Eoghan Casey model (2010) and ISO/IEC 27037, but differences between the Central Office and regional units cause inconsistencies in investigations. DJP faces problems such as limited forensic tools, unequal distribution of forensic experts, and weak legal regulations. However, improvements are possible through stronger regulations, better technology, skilled professionals, and external collaboration. The recommended strategies include 1) stronger regulations, 2) training forensic experts, 3) investment in technology, 4) better procedures, and 5) cooperation with law enforcement agencies and international institutions.

Keywords: *Digital Forensics, Digital Evidence, Tax Law Enforcement*