

Position of the Tax Court Under the State Administrative Court*

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Abstract:

The Tax Court in Indonesia is within the State Administrative Court (PTUN), facing the complexity of tax disputes that require careful and accurate handling. This research explores the position of the Tax Court within the PTUN framework, highlighting the challenges and opportunities faced in dealing with changes in tax laws and regulations. This study seeks to analyze the impact of changes in statutory regulations on the Tax Court and identify strategies to enhance the effectiveness and quality of Tax Court decisions in addressing tax dynamics. This study employs qualitative methods and a legal and scholarly approach. The relevant literature and pertinent laws and regulations are analyzed to understand the issues discussed thoroughly. The research findings indicate that the Tax Court, as an integral part of the PTUN, confronts complex challenges stemming from alterations to tax laws. This study identifies opportunities for enhancing judge training, employing information technology, and collaborating closely with tax agencies. In addressing these obstacles, the Tax Court can ensure equitable, accurate, and consistent decisions, preserve the integrity of the tax justice system, and cultivate public confidence.

Keywords: Tax Court; Administrative Court; Position

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A. INTRODUCTION

The Tax Court is a judicial organization in Indonesia that plays an essential part in settling tax issues between taxpayers and the Directorate General of Taxes. Tax Court was established in 1975. The primary responsibility of the Tax Court is to guarantee that disagreements about taxes are addressed in a manner that is both fair and objective, taking into account the relevant tax laws. The jurisdiction of the Tax Court extends to the resolution of tax controversies involving a wide variety of parties, such as corporations, people, and other business entities. They consider the evidence and arguments presented by both parties and then come to a fair decision based on the applicable tax rules. In addition, it is the responsibility of the Tax Court to ensure that the tax rules are accurately enforced and that justice is upheld in every decision they make. When dealing with complex tax situations, they must have an in-depth understanding of the applicable tax laws and related applicable regulations.

Providing taxpayers and parties involved in tax disputes with a sense of legal certainty is one of the most critical roles of the Tax Court. The Tax Court contributes to creating a stable and predictable environment for businesses by rendering decisions that are firm and clear. In addition to listening to arguments and giving conclusions, the Tax Court acts as a mediator and promotes amicable resolutions to disputes between taxpayers and the Directorate General of Taxes. This strategy tries to limit the amount of work that needs to be done by the court, speed up the process of settling, and find a solution agreeable to all parties. Tax Courts ensure that every decision they provide is founded on thorough investigation, compelling evidence, and the accurate interpretation of applicable tax rules. It is vitally necessary that this decision be of a high level to inspire public faith in the honesty of the tax justice system.²

In Indonesia, the State Administrative Court (PTUN) system includes the Tax Court as an essential component. They are a unique kind of administrative court that plays a critical part in the resolution of issues about taxes that arise between taxpayers and the Directorate General of Taxes, which is a component of the administrative agency that the government oversees. The Power Tax Uniformity Network (PTUN) is the overarching organization under which the

² Pamungkas, U., & Enggarani, N. S. (2019). *Kajian Yuridis Posisi Peradilan Pajak dalam Struktur Peradilan Di Indonesia* (Doctoral dissertation, Universitas Muhammadiyah Surakarta). Afdol, A., & Setjoatmadja, S. (2015). *Kedudukan, Eksistensi dan Independensi Pengadilan Pajak dalam Kekuasaan Kehakiman di Indonesia*. *Jurnal Hukum Bisnis*, 1(1). SITORUS, B. M. (2012). *Kedudukan Pengadilan Pajak Dalam Sistem Peradilan Di Indonesia* (Doctoral Dissertation, Universitas Airlangga).

Tax Court functions; it is the Tax Court's responsibility to evaluate the legality of tax-related administrative activities. In the context of the PTUN, the Tax Court determines whether or not the acts made by the tax authority follow the relevant tax law by conducting an analysis. They ensure that tax decisions are founded on the rules of justice and the appropriate laws. The norms of state administrative law, which include transparency, accountability, and process fairness, apply to the Tax Court because it is a component of the PTUN. They grant the parties involved the right to submit their arguments, listen to the information that is offered, and deliver a ruling based on a correct interpretation of the tax law. In the framework of collaboration with other administrative bodies in Indonesia, the Tax Court plays a significant role in maintaining justice and legal clarity in taxation. Due to the fact that they operate under the auspices of the PTUN, a robust framework has been established for handling tax disputes in an impartial, professional, and legal manner.³

In the context of the Indonesian legal system and the world of taxation, the need for this research is of the utmost importance. One of the reasons this research is so essential is because it will assist shed light on the part played by the Tax Court within the larger framework of state administrative courts. An in-depth understanding of Indonesia's tax justice systems can be gained by researching how the Tax Court interacts with other legal and organizational aspects. In addition, this research can provide insight into the elements that influence the quality of tax rulings by understanding how the Tax Court operates within the context of the PTUN environment. This research has the potential to assist in determining whether or not there are required adjustments in procedures or regulations that lead to improved decision quality. An additional sense of urgency stems from the fact that having a solid grasp of the inner workings of the Tax Court concerning PTUN can be of assistance in determining the effectiveness of the tax justice system as a whole. To help develop policy changes that will speed up the legal process, it is helpful to identify practices that may be less efficient or hamper the resolution of tax disputes. Aside from that, this research can potentially address fairness aspects in the Tax Court's rulings. Is there a disparity or a policy that needs to be investigated further to guarantee that justice is done in every tax issue?

³ Bravestha, R. (2017). *Kedudukan Pengadilan Pajak Dalam Sistem Peradilan di Indonesia* (Doctoral dissertation, Untag Surabaya). Sumolang, K. (2019). *Kedudukan Pengadilan Pajak Dalam Sistem Peradilan di Indonesia*. *Lex Administratum*, 7(4). Rumadan, Ismail. "Eksistensi Pengadilan Pajak dalam Sistem Peradilan di Indonesia." *Jurnal Hukum dan Peradilan* 1, no. 1 (2012): 35-62.

The findings of this study have the potential to make an essential contribution to the ongoing efforts of legal reform in the area of taxation. Suppose the interactions between the Tax Court and PTUN are better understood deeper. In that case, it may be possible to draft more effective regulations and lower the number of administrative hurdles that slow down the legal process. The degree of openness and transparency within the tax legal process can also be discussed in this research. Evaluating the degree to which these procedures are exposed to the scrutiny of the public can contribute to developing a more open and accountable system. This research, therefore, has a high level of urgency since it not only offers an in-depth look at the Tax Court and the function they play in the environment of the PTUN, but it also offers a platform for change and improvement in the tax justice system in Indonesia.

From the discussion above, the researcher focuses on three questions: What are the challenges faced by the Tax Court in the State Administrative Justice Environment? What are the opportunities to improve the efficiency and quality of tax court decisions? What is the impact of changes in laws and regulations on the Tax Court?

B. METHODS

This study employs qualitative research methodologies, using a literary and a statutory approach to the problem being studied. This method offers several benefits, including a better grasp of the complexities involved in playing the role of the Tax Court within the setting of the State Administrative Courts. Researchers can pursue a more in-depth understanding of the studied topic using qualitative research methodologies. When applied to the setting of the Tax Court, a qualitative methodology enables researchers to comprehend the subtleties, values, and intricate ideas involved in tax decisions. This technique places a higher priority on the quality of the data rather than the quantity, which enables an analysis that is both more thorough and contextual. Researchers who use a literature method gather information from various literary sources, including books, articles from scientific journals, theses, and other official papers linked to the topic. Researchers benefit from this because it helps them understand pertinent theories, concepts, and past findings related to the research topic. This literature review contributes to a deeper comprehension of the Tax Court and its role within the framework of the State Administrative Court. An in-depth investigation of the regulations, legislation, and policies in place to guide the activities of the Tax Court in Indonesia is part of the statutory method. The researcher looked into the specifics of the tax law that governs the power and

functions of the Tax Court and found some interesting things. Researchers can better understand the legal framework that the Tax Court uses to carry out its responsibilities as a result of this investigation.

This research has the potential to build a comprehensive picture of the role of the Tax Court within the environment of the State Administrative Court by combining techniques from the relevant literature and legislation. Researchers can recognize patterns, trends, and issues that the Tax Court faces due to integrating information from numerous sources. They can also give recommendations based on an in-depth understanding of the situation. This research can significantly contribute to a more in-depth understanding of Tax Courts and a description of their dynamics within the framework of the State Administrative Courts in Indonesia. This will be accomplished via the use of qualitative research methods and the integration of literature and legislation approaches.

C. RESULTS AND DISCUSSION

1. Position and Legal Basis of the Tax Court in the Indonesian Judicial System

Within the structure of the Indonesian judicial system, the Tax Court in Indonesia occupies a unique place. They are a component of the administrative judiciary that deals with tax disputes. The mission of the Tax Court, in contrast to regular courts, is to mediate disagreements between taxpayers and the Directorate Regular of Taxes. The jurisdiction to examine the validity of the administrative actions conducted by the relevant tax agencies rests with the Tax Court.⁴

The Tax Court has several unique characteristics and positions.⁵ First: Specialization in Taxation. The matters involving taxes are heard only in the jurisdiction of the Tax Court. They have a profound understanding of tax laws and the associated rules, enabling them to make decisions based on the applicable tax laws. Second: Administrative Court. The Tax Court belongs to the

⁴ Basri, H., & Muhibbin, M. (2022). Kedudukan Pengadilan Pajak Dalam Sistem Peradilan Di Indonesia. *Jurnal Hukum Dan Kenotariatan*, 6(3), 1442-1458. Suciyani, F. (2022). *Kedudukan Pengadilan Pajak Dalam Sistem Peradilan Di Indonesia*. "Dharmasisya" Jurnal Program Magister Hukum FHUI, 2(1), 29. Bravestha, R. (2017). *Kedudukan Pengadilan Pajak Dalam Sistem Peradilan di Indonesia* (Doctoral dissertation, Untag Surabaya). Tomson, S. (2022). *Reposisi pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia*. *Honeste Vivere*, 32(2), 108-122.

⁵ Lihat: Undang-Undang Nomor 14 Tahun 2002 tentang Pengadilan Pajak Republik Indonesia. Peraturan Pemerintah Nomor 27 Tahun 1998 tentang Pengadilan Pajak Republik Indonesia.

category of administrative tribunals, which handle administrative disputes between taxpayers and the government. In this instance, the concentration is on administrative taxation decisions. Third: Independence in Decisions. It is expected that the Tax Court would make independent and objective decisions. They are required to decide based solely on the facts of the case, the laws that apply, and the rights of taxpayers and the government, without considering any outside influences that may favour one side.

Establishing a level of legal clarity in the area of taxation is aided by the contributions of the Tax Court. Their judgments develop new standards that can be used as a basis for making decisions in future instances that are analogous to this one. If one of the parties is dissatisfied with the results of the Tax Court's decision, they have the option to appeal the decision, first to the District Court and subsequently to the Supreme Court.

The legal basis for the Tax Court can be found in several legal documents in Indonesia, namely:⁶

First: Law Number 14 of 2002 concerning the Tax Court. The Tax Court is a specialized judicial organization that has been given the ability to resolve issues regarding taxes due to this piece of legislation. Taxpayers and the Directorate General of Taxes can bring their tax problems before the Tax Court, which has been granted the role of deciding those disputes.⁷

Second: Supreme Court Regulation Number 1 of 2014 concerning the Organization and Working Procedures of the Tax Court. This rule governs the organizational structure and working methods of the Tax Court. This regulation also specifies the credentials required of Tax Court judges and their responsibilities.

Third: Government Regulation Number 27 of 1998 concerning the Tax Court. This rule defines in further detail the trial procedures, the procedures for filing cases, and the rights and obligations of parties involved in tax disputes before the Tax Court.

⁶ Lihat: Undang-Undang Nomor 14 Tahun 2002 tentang Pengadilan Pajak Republik Indonesia. Peraturan Mahkamah Agung Nomor 1 Tahun 2014 tentang Organisasi dan Tata Kerja Pengadilan Pajak Republik Indonesia. Peraturan Pemerintah Nomor 27 Tahun 1998 tentang Pengadilan Pajak Republik Indonesia. Keputusan Menteri Keuangan Nomor 364/KMK.01/2002 tentang Ketua Pengadilan Pajak Republik Indonesia.

⁷ SITORUS, B. M. (2012). Kedudukan Pengadilan Pajak Dalam Sistem Peradilan Di Indonesia (Doctoral Dissertation, Universitas Airlangga). Also see: Afdol, A., & Setjoatmadja, S. (2015). Kedudukan, Eksistensi dan Independensi Pengadilan Pajak dalam Kekuasaan Kehakiman di Indonesia. *Jurnal Hukum Bisnis*, 1(1).

Fourth: Decree of the Minister of Finance Number 364/KMK.01/2002 concerning the Chairman of the Tax Court. As a result of this decision, the position of Chairman of the Tax Court has been created. This position is accountable for directing and coordinating the activities of the Tax Court.

2. The Role of the Tax Court in Resolving Tax Disputes

When it comes to the resolution of tax issues in Indonesia, the Tax Court plays a significant role. The Tax Court's primary responsibility in resolving tax issues is to have the authority to decide disputes brought before it by taxpayers and the Directorate General of Taxes. Following an investigation of the facts and consideration of the arguments presented by both camps, the tax court's decision is final. Tax Court decisions have the potential to put an end to tax disputes and provide the parties involved with greater clarity regarding the law. In addition, the decision of the Tax Court brings greater legal certainty to tax issues. This is crucial for taxpayers and the government, as it can help avoid repeated disagreements on the interpretation of tax law if there is clarity.⁸

When rendering its decisions, the Tax Court is required to refer to the relevant tax statutes. They take precautions to ensure that their rulings are grounded on preexisting legal provisions, ensuring that all parties involved receive justice. In addition to deciding individual cases, the Tax Court is responsible for settling tax disagreements. The parties may be able to avoid having to go through a drawn-out legal process by using this mediation procedure to work out an amicable resolution to their dispute. If a party is dissatisfied with the Tax Court's judgment, they can appeal the decision to a higher court, such as the District Court or the Supreme Court, depending on the level of the court to which they choose to appeal. This comfort that there is a fair system to resolve dissatisfaction with the Tax Court's decision.⁹

⁸ Albinaria, S. (2016). Peran Pengadilan Pajak Dalam Penyelesaian Sengketa Pajak Berdasarkan Undang-Undang Nomor 14 Tahun 2002 Tentang Pengadilan Pajak (Studi Kasus di Pengadilan Pajak) (Doctoral dissertation, Universitas Andalas). Also see: Yuda, S. P. (2008). Penyelesaian Sengketa Pajak Berdasarkan Undang-Undang Nomor 14 Tahun 2002 Tentang Pengadilan Pajak Di Pengadilan Pajak (Doctoral dissertation, Program Pasca Sarjana Universitas Diponegoro).

⁹ Undang-Undang Nomor 14 Tahun 2002 tentang Pengadilan Pajak Republik Indonesia. Peraturan Pemerintah Nomor 27 Tahun 1998 tentang Pengadilan Pajak Republik Indonesia. Also see: Tomson, S. (2022). Reposisi pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia. *Honeste Vivere*, 32(2), 108-122.

3. Relationship of the Tax Court with the Supreme Court and other judicial institutions

The relationship between Indonesia's Tax Court, the Supreme Court, and Indonesia's other legal institutions is of critical significance. Tax Court decisions can be appealed to the competent District Court. This is because the Tax Court has a relationship with the Supreme Court in the capacity of a Band of Appeal. The matter may be appealed again from the District Court to the High Court and then once more from the High Court to the Supreme Court. Appeals from various lower courts, including the Tax Court, are heard and decided by the Supreme Court, the highest institution in the Indonesian judicial system. The decision of the Supreme Court is conclusive and must be followed by all involved parties.¹⁰

Coordination is the extent of the link that exists between the Internal Revenue Service (IRS) Tax Court and other judicial institutions, such as the relationship that exists between the IRS Tax Court and the District Court. During the appeals process for tax disputes, the Tax Court works hand in hand with the District Court. In the process of appealing a decision made by the Tax Court, the matter is initially brought before the District Court for consideration. In addition to the Tax Court, Indonesia is home to several other administrative justice institutions. These institutions mediate administrative disagreements in various contexts, including between taxpayers and financial institutions. Coordinating efforts with these institutions is critical to comprehensively and timely resolving organisational issues.¹¹

In the event that there are indications of violations of the law or criminal conduct relating to tax issues, the Tax Court will work along with other law enforcement agencies, such as the police and prosecutors. This alliance helps to enhance comprehensive law enforcement efforts in tax controversies. When it comes to resolving tax disputes in Indonesia, maintaining positive connections with the Supreme Court and the Tax Court and working together effectively is essential to achieving justice, maintaining legal certainty, and effectively using law enforcement resources.¹²

¹⁰ Anggreini, R. R. (2021). Relasi Mahkamah Agung Dan Pengadilan Pajak Dalam Kekuasaan Kehakiman. *Lex Renaissance*, 6(3), 538-561.

¹¹ Lihat: Kurniawan, H. T. (2017). *Mekanisme Keberatan Dan Non Keberatan Dalam Sengketa Pajak Pada Kantor Wilayah Direktorat Jenderal Pajak Sulawesi Utara, Sulawesi Tengah, Gorontalo Dan Maluku Utara* (Doctoral dissertation, Politeknik Negeri Manado). Also see: Tomson, S. (2022). Reposisi pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia. *Honeste Vivere*, 32(2), 108-122.

¹² Kanantha, A. M., & Edwar, F. (2022). Independensi Pengadilan Pajak Ditinjau dari Pasal 24 Ayat (1) UUD NRI 1945. *Reformasi Hukum Trisakti*, 4(3), 519-528.

4. Differences and Similarities in Procedures in Tax Courts and State Administrative Courts

In legal disputes, the processes followed by the Tax Court and the State Administrative Court are distinct. Specifically, resolving tax issues between taxpayers and the Directorate General of Taxes is the responsibility of the Tax Court. On the other hand, the State Administrative Court (PTUN) is responsible for resolving administrative issues between private persons or legal companies and other branches of the government that are not related to taxes. The Tax Court is focused on resolving tax disputes and examining the legality of administrative actions taken by the Directorate General of Taxes. In contrast, the PTUN has the authority to investigate the legality of government executive actions taken in various areas of state administration other than taxation. This difference in authority and focus is one of the primary reasons why there is a difference between the two.¹³

The regulations that regulate these two courts are another area in which they are distinct. Law Number 14 of 2002 Concerning the Tax Court is What Regulates the Tax Court, While Law Number 5 of 1986 Concerning the State Administrative Court Is What Regulates the PTUN. In addition, the two handle dispute resolution and appeals procedures differently. The rulings handed down by the Tax Court are subject to appeal, first to the District Court and ultimately to the Supreme Court. In the meantime, one may file an appeal against the judgment of the PTUN with the State Administrative High Court (PTTUN) and subsequently with the Supreme Court.

The following are some of the procedural parallels between the State Administrative Court and the Tax Court in terms of administrative position: These tribunals are administrative and decide administrative disputes between private persons or legal entities and government bodies. Other parallels can be found in the methods of conflict settlement, the procedures of trials, and related legal references. The Tax Court and the PTUN each have the authority to decide disputes and make legally enforceable conclusions to the parties involved. The trial procedures that both courts follow are very similar. These procedures include the presentation of evidence, the hearing of arguments, and the delivering of a verdict. When reaching their conclusions, the Tax Court and the PTUN are required to look to the relevant laws and regulations. In essence, the two courts play a vital role in the framework of the administration of state in

¹³ Sa'adah, N., & Wibawa, K. C. S. *Batasan Kewenangan Mengadili Sengketa Pajak Antara Pengadilan Pajak Dan Pengadilan Tata Usaha Negara*. Masalah-Masalah Hukum, 52(1), 21-29. Lihat juga: Sa'adah, N. (2023). *Batasan Kewenangan Mengadili Sengketa Pajak*.

Indonesia in terms of both the enforcement of the law and the provision of justice.¹⁴

5. Challenges Faced by the Tax Court in the State Administrative Court Environment

Tax Courts within the State Administrative Court (PTUN) face several challenges that affect their effectiveness in handling tax disputes. Some of the challenges faced by the Tax Court in the PTUN context are:

First: The Complexity of Tax Law. As a result of the fact that tax law is frequently convoluted and subject to change, tax courts are required to reach well-informed conclusions and have a thorough understanding of the subtleties and most recent developments in tax law. In addition, the influence that recent changes in legislation have had on the cases currently being considered is a difficulty in and of itself. There are many different kinds of taxes, such as the income tax, the value-added tax, and other taxes. Each type of tax has its unique set of requirements, which often necessitates the use of convoluted formulas and in-depth analysis of the applicable laws. The Directorate General of Taxes is responsible for issuing new rules and making regular revisions to the laws that govern taxes, which can result in amended laws. These modifications are frequently implemented as a reaction to shifts in economic dynamics as well as alterations in the policy of the government, both of which make it more challenging to comprehend tax law. Numerous tax rules are very technical and need in-depth knowledge of accounting, economics, and tax law. Making accurate decisions relies heavily on one's ability to perceive these technical features correctly. Cases involving taxes frequently entail a variety of intricate economic and commercial concerns. The Tax Court must have a thorough understanding of the tax consequences associated with various business activities, as well as how such implications affect the parties involved in the dispute.¹⁵

Second: High Volume of Cases. Due to the great frequency with which tax disagreements arise, the Tax Court frequently faces a substantial backlog of pending cases. The legal system may experience strain when it is asked to deal with an excessively high volume of cases in a short amount of time. The rising

¹⁴ Gotama, I. W. S., Widiati, I. A. P., & Seputra, I. P. G. (2020). Eksistensi Pengadilan Pajak dalam Penyelesaian Sengketa Pajak. *Jurnal Analogi Hukum*, 2(3), 331-335. Lihat juga: Basri, H. (2021). Eksistensi Pengadilan Pajak dalam Penyelesaian Sengketa Pajak. *Nusantara Hasana Journal*, 1(4), 7-14.

¹⁵ Kristanto, A. B., & Chandrika, N. L. P. (2023). Government Effectiveness dan Kepatuhan: Peran Mediasi Kompleksitas Pajak. *Perspektif Akuntansi*, 6(2), 1-20.

number of taxpayers combined with the complexity of business activities leads to an increase in the number of tax disputes. Hundreds of tax cases are brought before the Tax Court every year, putting strain on the court system to handle the massive volume of cases. Taxpayers are encouraged to file disputes to obtain clarification and legal certainty regarding changes in tax rules and regulations because of the uncertainty of tax law, particularly in circumstances in which tax laws and regulations change regularly. Cases involving taxes can include complex legal concerns, intricate bookkeeping, and in-depth interpretation of various tax legislation. Spending significant time and effort is required to investigate and comprehend these facts. As a result, the Tax Court's capacity to respond rapidly and effectively to a high case volume is hindered by the restricted number of judges, staff members, and finances. Because of this limitation, there may also be a significant amount of time spent waiting to receive a trial schedule.¹⁶

Third: Resource Depletion. Because of its limited human and financial resources, the Tax Court's capacity to process matters properly and thoroughly is sometimes compromised. The process of settling issues may be slowed down if there are insufficient tax specialists among the judiciary and the workforce. Understanding the complexity of tax matters requires the specialized experience of individuals with competence in taxation. In part, the sluggish treatment of cases can be attributed to a shortage of tax experts among judges and court personnel. The time it takes the judge to comprehend the argued points and the evidence that has been presented, in turn, slows down the process of settling. It is possible for judges who do not have an in-depth knowledge of taxation to make incorrect decisions or to be unaware of the tax implications of a particular business situation or transaction. This could lead to decisions that are inadequate or inconsistent with the tax rules now in effect. A lack of tax professionals in the courtroom might lead to unfair decisions. Disputants can have the impression that their points of view aren't being considered, which can erode public faith in the judicial system's integrity. The likelihood of an appeal increasing when a case is determined by a judge who is not an expert in taxation is increased when the parties to the dispute have the perception that the decision does not fully understand the tax context. Because of this, the amount of work that needs to be

¹⁶ Tarigan, P. (2021). Pengaruh Tingkat Kesadaran Wajib Pajak dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi di Masa Pandemi Covid-19 Studi Kasus Pada KPP Tigaraksa. *Lensa*, 15(2), 23-30.

done at the appeals level increases, further delaying the process of reaching a final decision in tax issues.¹⁷

Fourth: Technical Challenges. Disputes involving taxes can include complex issues that call for a comprehensive knowledge of accounting, economics, and tax law. Judges in the Tax Court are required to have adequate technical competence to comprehend the arguments presented by both parties. This is due to the fact that tax disputes frequently entail technical concerns, such as intricate interpretations of tax legislation, sophisticated accounting, firm regulations, and intricate business practices. The arguments that are presented before the Tax Court by both the taxpayer and the Directorate General of Taxes can be comprehended by the Tax Court Judges thanks to their extensive technical knowledge. A judge, for instance, needs to have a comprehensive understanding of tax law in order to determine whether or not the parties' proposed interpretation of the law is acceptable. Judges can provide a critical analysis of the evidence and arguments given during a trial when they have the necessary technical knowledge. They can recognize fallacies or flaws in the arguments provided and make decisions about cases based on logic and legal acumen. If one does not have adequate technical understanding, there is an increased possibility of making poor decisions. It is possible for conclusions to be unjust and erroneous if there is a misunderstanding of the technical reasons or the tax ramifications.¹⁸

Fifth: Harmonization with other PTUN Decisions. In situations where the PTUN issues decisions that affect taxation, the Tax Court is obligated to guarantee that their conclusions are consistent and harmonized with other PTUN decisions, even though the dispute areas are distinct. Equality before the law is achieved by judicial rulings that are consistent with one another. Every taxpayer, as well as any party involved in a dispute with the government, is required to abide by the same guidelines. There may be a sense that justice has not been done when similar situations are given decisions that are inconsistent with one another. Legal certainty is achieved via the making of consistent decisions. Taxpayers are responsible for educating themselves on the requirements that the law imposes on them. When judgments are drastically different, this causes ambiguity, making compliance and investment more difficult. Consistent decisions can help the credibility of the Indonesian judicial system. The public's

¹⁷ Savilla, P., Dzulkirom, M., & Zahroh, A. R. (2018). Pengaruh Administrasi Perpajakan Dan Sumber Daya Manusia Terhadap Tingkat Kepatuhan Wajib Pajak (Studi Kasus Pada Wajib Pajak Di KPP Pratama Malang Selatan). *Jurnal Administrasi Bisnis*, 55(3), 48-54.

¹⁸ Chandra, A. G. (2022). *Perlindungan Hukum Bagi Wajib Pajak Terkait Karakteristik Penyelesaian Sengketa Perpajakan Ditinjau Berdasarkan Sistem Peradilan Pajak Di Indonesia* (Doctoral dissertation, Universitas Narotama).

faith in the legal system and the constitutionality of tax legislation are bolstered due to this development.¹⁹

Sixth: The Important Role of Mediation. Tax disputes are typically tricky and entail significant interests on both sides. As a result, the mediation process is very crucial to playing an important part in finding a timely and effective resolution. In the context of taxes, mediation is an alternative technique of dispute resolution that involves the participation of an impartial third party, known as a mediator. The mediator's job is to assist the disputing parties (taxpayers and the Directorate General of Taxes) in reaching an agreement without resorting to the more traditional court routes. In the area of taxes, mediation is frequently the preferred alternative for both taxpayers and tax authorities. This is because mediation offers a quick and effective solution while preserving a positive relationship between the two groups.²⁰

The author believes that the difficulties encountered by the Tax Court in its surroundings inside the State Administrative Court reflect the complexity and dynamics involved in resolving tax disputes. The United States Tax Court plays an essential part in the upkeep of legal certainty and justice in the context of taxes, despite the massive volume of cases it must process, the complexity of tax law, and the growing desire for increased transparency. In order to overcome these obstacles, the author concludes that long-term investments must be made in enhancing the capabilities of both judges and personnel working for the Tax Court. Continuous training, an in-depth understanding of ever-evolving tax rules, and effective use of information technology are the keys to boosting efficiency, transparency, and the quality of decisions. It is also necessary for the Tax Court to maintain close collaboration with other tax authorities and connected parties to preserve its integrity as an institution that renders rulings that are fair and accurate, establishes legal certainty, and satisfies public aspirations for a just system that is transparent and effective. The Indonesian Tax Court can continue to play an essential part in resolving tax disputes, making a constructive contribution to increasing public confidence in legal justice, and ensuring that the principles of justice and legal certainty are maintained within the Indonesian tax system if it takes a proactive approach to address these challenges.

¹⁹ Hestianita, L. (2013). *Analisis Banding Sengketa Pajak Penghasilan Badan Di Pengadilan Pajak* (Doctoral dissertation, Universitas Pendidikan Indonesia).

²⁰ Muvidah, A. R., & Andriani, S. (2022). Pengaruh pengetahuan dan digitalisasi perpajakan terhadap voluntary tax compliance di mediasi kepercayaan pada industri kecil menengah Jawa Timur. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(11), 5084-5093.

6. Opportunities for Increasing the Efficiency and Quality of Tax Court Decisions

It is a vital step that is necessary not only to support the integrity of the tax justice system but also to ensure that tax disputes are resolved in a fair and efficient manner. This step can be accomplished by improving the efficiency and quality of decisions made by the Tax Court. The ability of a court to handle a large number of cases quickly and promptly is referred to as a court's efficiency. In contrast, the precision, justice, and integrity with which decisions are made in the judicial process are referred to as decision quality. In the context of tax disputes, where the conflicting parties frequently incorporate sophisticated technical and legal factors, boosting efficiency implies lowering waiting times and speeding up the conclusion of cases. Taxpayers benefit from prompt and timely decisions because they provide them with legal certainty and enable them to continue their economic activities without facing extended obstructions.

Various opportunities can be explored to achieve this goal, including:²¹

First: Increasing Training and Human Resources Development. Increased investment in ongoing training for judges and personnel of the Tax Court, particularly regarding the most recent advances in tax law, will lead to improved comprehension on the part of those involved. Training can also concentrate on skills related to mediation and negotiation, which makes it possible to settle matters without going to trial, minimizing the amount of work that has to be done and accelerating decision-making.

Second: Utilization of Information Technology. When a digital case management system and other technology-based applications are implemented, it can become much more straightforward to archive papers, keep track of trial schedules, and share information with judges, attorneys, and other parties involved. Examining evidence can also be aided by applying analytical technologies, facilitating quicker and better-informed decision-making.

Third: Collaboration with Educational Institutions and Tax Law Experts. The Tax Court may work alongside educational institutions and

²¹ Arham, A., Cipta, B. M., & Novitasari, R. (2020). *Pengaruh Masa Kerja, Pelatihan, Dan Nilai Ketetapan Pajak Terhadap Kualitas Keputusan Keberatan*. *Jurnal Pajak dan Keuangan Negara (PKN)*, 1(2), 73-80. Also see: Sari, M. M., Hariyoko, S., & Jamal, L. (2022). *Analisis Putusan Pengadilan Pajak Nomor Put-75158/Pp/M. Xviiia/19/2016 Mengenai Keberatan Tarif Bea Masuk Impor*. *Perspektif*, 27(3), 147-156. Also see: ERAWATI, N. (2020). *Pengaruh Beban Pajak, Tunneling Incentive, Mekanisme Bonus Dan Kualitas Audit Terhadap Keputusan Tranfer Pricing* (Doctoral dissertation, STIESIA SURABAYA). Also see: Nurcahya, A. (2017). *Strategi Meningkatkan Kualitas Keputusan Keberatan Bagi Wajib Pajak* (Doctoral dissertation, Universitas Airlangga).

professionals in the field of tax law to develop specialized training programs. The judges can confront complex cases with increased self-assurance and prowess if they consult with subject matter specialists.

Fourth: Strengthening Mediation and Alternative Dispute Resolution. It can lessen the strain placed on trials by promoting approaches like mediation and APS. It is possible to encourage disputing parties to seek beneficial solutions to both of them, saving time and money and decreasing the burden on the Tax Court.

Fifth: Increased Transparency and Accountability. The level of public trust can be improved by increasing the transparency of the judicial process and by providing input to the public regarding the decisions made by the Tax Court. In addition to providing a clear image of the institution's efficacy and productivity, annual reports and data on court performance can also provide this information.

Sixth: Routine Evaluation and Learning. The Tax Court may conduct frequent audits to look for areas of improvement in its procedures. This review may serve as the basis for future adjustments to internal policies, improvements to training, or the development of more efficient work practices.

By capitalizing on these prospects, the Tax Court can enhance efficiency, transparency, and the calibre of its decisions. Implementing these proactive measures will enhance the expeditious resolution of tax disputes and bolster public trust in the Indonesian tax justice system.

As per the author's assertion, the Tax Court's rulings' calibre indicates the principles of fairness and legal durability in the resolution of tax-related conflicts. The establishment of accurate and equitable outcomes within the legal system fosters a sense of public trust and confidence. Ensuring a stable investment climate and promoting taxpayer compliance are crucial aspects that demand significant attention. Hence, by enhancing efficiency, the Tax Court has the potential to decrease its burden, maximize the utilization of human and financial resources, and expedite administrative procedures. Improving the calibre of decision-making entails the continuous provision of training to judges, the utilization of technology to facilitate a more comprehensive study of evidence and the adherence to elevated benchmarks of ethics and integrity throughout each trial. Furthermore, by adopting measures aimed at enhancing efficiency and ensuring high standards of quality across all facets of its functioning, the Tax Court has the potential to assume a more impactful and significant position in

expeditiously, equitably, and accurately resolving tax disputes. This would result in genuine legal justice for all parties concerned.

7. The Effect of Changes in Legislation on the Tax Court

Changes in tax legislation have a significant impact on the Tax Court. There are several impacts of changes in statutory regulations on the tax court, namely:²²

First: Policy Adjustments and Legal Interpretations. Tax Courts must modify its policies and legal interpretations whenever there is a change in the applicable tax laws. This requires in-depth knowledge of the various modifications that have been made to the law and how they should be decided in both pending and future instances.

Second: Increase in Dispute Cases. Alterations to regulations frequently precipitate an increase in the number of situations that require dispute resolution. Taxpayers can dispute legislative changes that adversely affect them, which might increase the number of cases brought before the Tax Court. Because of this, it is imperative that judges effectively manage the growing number of cases.

Third: The Need for Accurate Interpretation. The Tax Court is responsible for providing an appropriate interpretation of tax law whenever there is a change in the legislation. Judges must have a solid comprehension of the goals of newly enacted laws and how those laws will impact ongoing cases. The wrong choices can be made if there is an error in interpretation.

Fourth: The Importance of Using Precedent. Whenever there is a modification to the tax code, it is necessary to look for and use applicable precedents in comparable cases. The precedent can help guide how newly enacted laws should be construed and used in a specific case.

Fifth: Increased Cooperation with Tax Agencies. The Tax Court has to collaborate more closely with other tax agencies to comprehend better and interpret recent law changes. It is essential for there to be effective

²² Rusdiana, E. (2022). Pemenuhan Perumusan Dan Penyelenggaraan Hukum Pidana Pada Pelanggaran Pajak Demi Pencapaian Tujuan Peraturan Perundang-Undangan Perpajakan. *Jurnal Suara Hukum*, 4(1), 39-61. Also see: Howan, S. (2017). Kajian Yuridis Tindak Pidana Di Bidang Pajak Berdasarkan Ketentuan Peraturan Perundang-Undangan Perpajakan. *LEX PRIVATUM*, 5(8). Also see: Sari, M. M., Hariyoko, S., & Jamal, L. (2022). Analisis Putusan Pengadilan Pajak Nomor Put-75158/Pp/M. Xviii/19/2016 Mengenai Keberatan Tarif Bea Masuk Impor. *Perspektif*, 27(3), 147-156.

communication between the Tax Court and those who are responsible for the enforcement of tax laws to obtain rulings that are both fair and accurate.

Sixth: Preparation of New Internal Guidelines and Regulations. When there are modifications to the law, the Internal Revenue Service Tax Court may be required to revise its policies and procedures. These rules assist the judges when deciding on issues involving new laws or those undergoing significant modifications.

To navigate the shifting landscape of legislative requirements, the Tax Court must maintain its capacity for adaptability and responsiveness and a commitment to continuously enhancing its comprehension of and ability to interpret the law. The production of suitable and fair choices in the face of the dynamics of legal change requires close coordination with the relevant parties, including tax institutions, as well as continual updates in understanding tax law.

D. CONCLUSIONS

The complexity of tax law presents the greatest obstacle for the Tax Court. These cases require an in-depth understanding of legal interpretation and complex tax regulations. The high volume of tax cases brought before the Tax Court is a growing burden on the system. Courts must process a high volume of cases without sacrificing decision quality. Budget, personnel, and judge shortages are additional issues. The Tax Court must effectively utilize its limited resources to resolve disputes swiftly and fairly. In addition, the Tax Court must expedite the resolution of disputes in response to calls for swift justice. Effective court systems and procedures are necessary for prompt resolution. Increasing judicial openness and public confidence is a further significant challenge. The foundation of public confidence in the tax justice system is open and impartial results. To surmount these obstacles, the Tax Court must increase its internal capacity, collaborate with related institutions, and increase efficiency and transparency through information technology. With these proactive measures, the Tax Court can maintain its integrity as an institution for resolving tax disputes equitably and accurately, preserve legal clarity, and meet the public's expectations for an open and effective justice system.

Judges and personnel of the Tax Court require ongoing training to enhance the effectiveness and quality of assessments. Tax issues are constantly in flux; therefore, comprehending tax law and technology can help you navigate them. Case management and IT data analysis increase the efficacy of bureaucracy. Superior digital systems enable court schedule submission and

real-time monitoring. Prevention requires collaboration with academic institutions and tax law experts. The judges' legal knowledge increases as these specialists train and discuss intricate topics. Alternative dispute resolution methods, such as mediation, reduce litigation. This strategy strengthens connections and expedites problem resolution. Access to court data and objective evaluations by justices can increase public confidence. Transparent reporting of the performance of the Tax Court facilitates general comprehension of the judicial process. By taking advantage of these opportunities, the Tax Court can increase efficiency, assessment quality, and public confidence in the tax justice system. Despite legislative and technological advancements, the Tax Court must remain functional, responsive, and impartial in handling complex tax issues.

Changes to the Tax Code present the Tax Court with complex challenges. The Tax Court must promptly adapt to new tax law developments. New regulations must be thoroughly interpreted for accurate case decisions. To correctly interpret new laws, courts must evaluate their meaning and impact. Frequently, tax reform exacerbates disputes. The increasing caseload of the Tax Court necessitates efficient case management. These enhancements require complex case management systems and prudent resource allocation. Due to a change in the law, precedents in analogous cases are necessary. Precedent aids the Tax Court in addressing new regulations and promotes consistency. Understanding and interpreting changes in the law requires close collaboration with tax agencies. Open communication between the Tax Court and tax officials ensures that legal changes are implemented correctly. Due to changes in the law, the Tax Court must establish new internal norms and regulations. These rules assist judges in deciding cases that involve novel or evolving laws. In dealing with legal changes, the Tax Court must prioritize the integrity of decisions, impartiality, and legal interpretation. By implementing timely revisions, collaborating with the appropriate agencies, and adhering to best practices, the Tax Court can continue to be an impartial, consistent, and relevant organization that adapts to changing tax policies.

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