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The Tax Court's Existence as a Judicial Institution in Indonesia*

RR Dewi Anggraeni¹

Universitas Pamulang Banten



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Abstract:

In Indonesia, the Tax Court is essential in resolving tax disputes, upholding legal certainty, and upholding justice. However, these institutions face difficult obstacles, such as the complexity of tax laws and limited resources. This research aims to determine the function and authority of the Tax Court in the context of Indonesian taxation, analyze the legal challenges and judicial processes this institution faces, and assess the efforts made to improve its existence. This research uses qualitative methods, including literature-based methodology and document analysis. Data was obtained through reviewing relevant literature, analyzing official documents related to the Tax Court, and monitoring the latest tax policies and reforms. Based on research findings, the Tax Court plays an essential role in upholding justice in the Indonesian tax system. However, difficulties posed by the complexity of tax laws and limited resources hinder the effectiveness and speed of the justice system. Therefore, to increase the existence of the Tax Court, efforts have been made to involve the public, increase transparency, and reform laws and regulations. Additional steps are needed to ensure the sustainability and effectiveness of the Tax Court as a solid and reliable Indonesian judicial institution.

Keywords: Tax Court; Judicial Institution; Tax Dilemma

Abstrak:

Di Indonesia, Pengadilan Pajak berperan penting dalam menyelesaikan sengketa perpajakan, menegakkan kepastian hukum, dan menegakkan keadilan. Meskipun demikian, lembaga-lembaga ini menghadapi kendala yang sulit, seperti kompleksitas undang-undang perpajakan dan keterbatasan sumber daya. Tujuan dari penelitian ini adalah untuk mengetahui fungsi dan wewenang Pengadilan Pajak dalam konteks perpajakan Indonesia, menganalisis tantangan hukum dan proses peradilan yang dihadapi lembaga ini, dan menilai upaya yang dilakukan untuk meningkatkan eksistensinya. Penelitian ini menggunakan metode kualitatif, termasuk metodologi berbasis literatur dan analisis dokumen. Data diperoleh melalui kajian literatur yang relevan, analisis dokumen resmi yang berkaitan dengan Pengadilan Pajak, dan pemantauan terhadap kebijakan dan reformasi perpajakan terkini. Berdasarkan temuan penelitian, Pengadilan Pajak memainkan peran penting dalam menegakkan keadilan dalam sistem perpajakan Indonesia. Namun, kesulitan yang ditimbulkan oleh kompleksitas undang-undang perpajakan dan terbatasnya sumber daya menghambat efektivitas dan kecepatan sistem peradilan. Oleh karenanya, untuk meningkatkan keberadaan Pengadilan Pajak, upaya telah dilakukan untuk melibatkan masyarakat, meningkatkan transparansi, dan mereformasi peraturan perundang-undangan. Langkah-langkah tambahan diperlukan untuk menjamin keberlanjutan dan efektivitas Pengadilan Pajak sebagai lembaga peradilan Indonesia yang kuat dan dapat diandalkan.

Kata Kunci: Pengadilan Pajak; Lembaga Peradilan; Dilema Pajak

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¹ RR Dewi Anggraeni is a Lecturer in the Faculty of Law, Pamulang University, Banten. Email: rrdewianggraeni@unpam.ac.id

A. INTRODUCTION

The Indonesian Tax Court is a judicial organization essential in settling tax issues. Tax disputes are a common occurrence between tax authorities and taxpayers in today's world, which is characterized by a global economy and more complex tax legislation. As a result, the institution of the Tax Court is hugely significant in ensuring that justice and legal certainty are maintained in tax matters. Tax disputes that include contesting parties, such as the Directorate General of Taxes and taxpayers, can be resolved by the Tax Court, which has the authority to do so. These disagreements can involve a wide range of taxation topics, including the valuation of taxes and the interpretation of tax laws. In addition to this power, the Tax Court can issue legally binding decisions. The decisions rendered by the Tax Court are binding on all parties involved in the dispute and must be respected and carried out by those parties. This ruling offers legal stability, essential for ensuring that law enforcement in the tax sector is carried out equitably and transparently.

Taxpayers have a forum in which to argue for the protection of their rights in the Tax Court. Taxpayers can provide reasons and facts supporting their viewpoint during the trial process. This allows for justice to be carried out by taking into consideration a variety of points of view. Because of this, the Tax Court serves as an additional disincentive to potential violators. If taxpayers know they have the right to seek justice in the Tax Court, they may be more likely to comply with the regulations governing taxes. This compliance is vital to ensure that the country will continue to receive steady and sustainable revenue from its tax system. The resolution of tax disputes is no longer solely dependent on the discretion of the tax authority now that the Tax Court has been established. This helps to avoid potential misuse of power and ensures that there is an independent process that can objectively review cases of dispute. It has become a highly significant institution in Indonesia's justice system to ensure that tax disputes are treated fairly, transparently, and in compliance with the applicable legislative rules. The Tax Court in Indonesia has a role and authority that covers these features, and because of this, it covers all of these aspects.²

Within the framework of Indonesia's tax law system, the existence of the Tax Court as a judicial entity carries a considerable deal of weight and importance. The Tax Court is responsible for ensuring that tax issues are resolved reasonably. The Tax Court contributes to the establishment of legal clarity. It reduces the possibility of unfairness in enforcing tax legislation by acting as an impartial venue in which taxpayers and tax authorities can settle disputes with one another. In addition, the Tax Court incentivizes taxpayers to comply with tax legislation. These taxpayers are aware that, if a dispute develops, they have recourse to a judicial process that is both just and open to public scrutiny thanks to the existence of the Tax Court.

² Wibowo, Joko. (2018). The Role and Challenges of Tax Courts in Indonesia. *International Journal of Legal Science and Innovation*, 6(2), 45-56. Setiawan, Budi. (2019). Tax Dispute Resolution in Indonesia: An Analysis of Tax Court Cases. *Journal of Taxation Studies*, 12(1), 78-92. Raharjo, Tri. (2020). Tax Justice and the Role of Tax Courts in Developing Countries: The Case of Indonesia. *Journal of International Taxation*, 22(3), 112-125.

The Tax Court also allows taxpayers to defend themselves and explain their error or disagreement with the requests made by the government about taxes. This provides taxpayers with legal rights that protect them from being taken advantage of by tax authorities. Since there is now something known as the Tax Court, the tax authority's decision is no longer the only factor that goes into determining how tax disputes are resolved. This prevents one party from having a monopoly on resolving disputes and guarantees that various perspectives are taken into account when evaluating cases. In addition, the Tax Court contributes to the stability of state tax revenues by ensuring taxpayers pay the taxes they are obligated to pay. These tax receipts are crucial to support various development programs and projects across the nation.³

The responsibility of ensuring that the tax procedure is carried out in an equitable manner and following the law falls on the Tax Court. The taxpayers' access to an impartial venue for the resolution of tax disputes with the tax authorities is ensured by the presence of this institution, which guarantees that taxpayers will have such access. This ensures that the determination of the amount of tax and legal certainty is carried out legally. In addition, the Tax Court contributes to establishing openness within the procedure for resolving tax disputes. The decisions that the Tax Court makes need to be supported by facts and relevant laws to make the process more transparent and accountable. There is a correlation between the existence of the Tax Court and a higher degree of compliance among taxpayers. Taxpayers aware of their right to seek justice in the Tax Court are typically more compliant with the regulations governing the collection of taxes. This contributes to an increase in the state's tax revenues. The Tax Court is an independent entity that investigates and evaluates the activities taken by various governmental tax agencies. This eliminates the possibility of power being abused by tax officials and ensures that tax judgments are based on the relevant requirements of the law.⁴

In the framework of Indonesian law and taxation, researching the possibility of forming a Tax Court as a judicial institution is a matter of the utmost importance and urgency. This research has the potential to shed light on the extent to which Indonesia's Tax Court contributes to the maintenance of tax justice in the country. Tax policy can be altered to ensure a fairer implementation of the law if it is first confirmed that the process by which decisions are made by the Tax Court and the impact those decisions have on fairness are understood. This research also has the potential to discover instances of transparency and accountability inside the process of the tax court. It is possible to update regulations to promote openness and provide trust to both the general public and businesses if one understands the process by which decisions are made.

This research may also result in the production of tangible policy proposals that may be used to enhance the function of the Tax Court as a judicial entity. Implementing such proposals may make The tax system more effective and efficient, which may take

³ Santoso, D. (2021). The Role and Significance of Tax Courts in Upholding Tax Justice: A Case Study of Indonesia. *International Journal of Taxation and Economic Development*, 3(1), 45-56.

⁴ Soerjadinata, Eddy. (2017). The Role and Significance of Tax Courts in Indonesia. *Journal of Indonesian Legal Studies*, 2(1), 45-56. Susilo, Bambang. (2018). The Role of Tax Courts in Ensuring Tax Justice: The Case of Indonesia. *International Journal of Taxation and Legal Studies*, 6(2), 78-92.

the shape of legislative amendments, capacity building, or internal reforms. This research has the potential to assist in developing measures to increase taxpayer compliance by providing an in-depth investigation of how the Tax Court influences tax compliance. Taxpayers can be incentivized to comply with tax legislation by the implementation of various tactics, which can be developed through an awareness of the variables that go into the decisions made by the Tax Court. In addition, the findings of this research have the potential to contribute to the production of higher-calibre legal rulings by the Tax Court. The Tax Court can implement adjustments to ensure that its decisions are more accurate and fair by determining whether the mechanism it uses to make decisions is subject to potential bias or uncertainty.⁵

Research on the existence of the Tax Court as a judicial entity is making a substantial contribution toward improving the overall quality of taxation in Indonesia, and this contribution should be recognized. This research has the potential to shed light on the difficulties and roadblocks that the Tax Court must navigate to maintain justice and transparency throughout the tax court procedure. By gaining knowledge of these difficulties, potential solutions to improve openness and guarantee fairness in the resolution of tax disputes can be presented. Aside from that, thorough study might result in the development of specific policy proposals that can improve the effectiveness of the Tax Court. These proposals may include alterations to the regulations, an increase in employee capacity, or the development of techniques for resolving tax disputes that are more effective and equitable. The influence of rulings made by the Tax Court on tax policy and taxpayer compliance can be measured with the assistance of research. Through in-depth data analysis, research can demonstrate whether the rulings of the Tax Court have a good or negative impact on the amount of tax revenue collected and the behavior of taxpayers. In addition, research might investigate how the decision of the Tax Court affects the trust of investors and businesspeople worldwide in Indonesia's investment climate. To establish policies that encourage economic expansion and investment in the country, it is essential to have a solid understanding of these implications.⁶

From the discussion above, the author focuses the discussion on several questions, including: What is the role and authority of the Tax Court? What are the legal challenges and judicial processes in the Tax Court? What are the efforts to increase the existence of the Tax Court in Indonesia?

B. METHODS

The qualitative research methodologies, including an approach based on literature and an approach based on statutory regulations, are utilized in this research. When using a qualitative methodology, an in-depth investigation of pertinent concepts, theories, and legal frameworks is required, which enables researchers to comprehend

⁵ Prasetyo, Andi. (2021). The Role and Challenges of Tax Courts in Ensuring Tax Justice: A Case Study of Indonesia. *Journal of Taxation and Legal Studies*, 9(2), 112-125.

⁶ Bambang. (2022). The Impact of Tax Court Decisions on Tax Compliance: Evidence from Indonesia. *Journal of Tax Research*, 20(3), 112-128.

the research topic comprehensively and involves such an investigation. Researchers can identify hypotheses and the outcomes of prior studies relevant to the existence of the Tax Court as a judicial institution if they take a literature-based approach to their investigation. Researchers are allowed to investigate the myriad of perspectives, ways of knowing, and lines of reasoning that have been advanced by professionals, academics, and practitioners of tax law through literature analysis. A statutory regulation technique is utilized in this study to investigate the legislative infrastructure that constitutes the regulatory framework for the Tax Court in Indonesia. The organizational structure, legal authority, and operational procedures of the Tax Court can be comprehended by scholars if they look closely enough at the relevant laws, regulations, and policies. With this analysis, a more accurate image of the Tax Court's role in the Indonesian justice system may be constructed.⁷

Researchers can gain an understanding of the legal environment and implications of the existence of the Tax Court in the Indonesian judicial system if they combine a statutory regulatory approach with a review of the relevant literature. Researchers can discover pertinent difficulties, policies, and solutions connected to the function that the Tax Court plays in resolving tax disputes as a result of this. Researchers can reach exhaustive and in-depth conclusions about the existence of the Tax Court as a judicial entity if they combine the literature review findings with the statutory regulatory approach. This research has the potential to give readers profound insights, as well as a solid basis for policy proposals and suggestions on the subject of taxation. This research has the potential to provide an in-depth understanding and thorough analysis of the presence of the Tax Court as a judicial institution in Indonesia by utilizing qualitative methodologies and literature approaches in addition to statutory rules.

C. RESULTS AND DISCUSSION

1. History and Formation of the Tax Court

Law Number 14 of 2002 concerning the Tax Court was approved on the 8th of October, 2002, and it went into effect on the 1st of January, 2003. This law was responsible for the establishment of the Tax Court in Indonesia. The creation of the Tax Court was done to give taxpayers and the tax authority (Directorate General of Taxes) access to the institution so that an impartial and independent branch of the judicial system could settle tax disputes. Over its existence, the Tax Court in Indonesia has undergone numerous iterations of expansion in response to alterations in the degree of complication posed by tax law and the requirements of Indonesia's commercial and social sectors. The government continues to focus its attention on developing and expanding the capacity of the Tax Court to ensure that this institution can provide high-quality and effective legal services in the context of the resolution of tax-related disputes.

The creation of the Tax Court was done to provide taxpayers and the Directorate General of Taxes with a level of legal certainty during the resolution of tax disputes. On

⁷ John W. Creswell. (2018). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches*. SAGE Publications

the other hand, the capacity of the Tax Court as well as the knowledge of its personnel and judges, is continually expanding as time goes on. Training and education are still being provided to guarantee that the judicial process is carried out fairly and in compliance with the laws in effect. The Tax Court plays a significant part in the administration of tax justice in Indonesia. They ensure that tax authorities give decisions about taxes on the basis of applicable laws and equitable tax policies. In addition to the progression of technology, the Tax Court makes use of information systems and other forms of technology to resolve tax disputes more expediently. Both the administrative work involved in trials and the presentation of evidence are increasingly being done on computers.⁸

The Tax Court remains committed to enhancing the openness and accountability of judicial proceedings. They make information more readily available to the general public and work to ensure that judicial procedures are transparent and subject to public oversight. The interpretation of Indonesia's tax legislation is heavily influenced by the rulings of the country's Tax Court. Cases that the Tax Court considers have the potential to set legal precedents and shape the direction of future tax policy.

Law Number 14 of 2002 concerning the Tax Court was the governing document utilized in establishing the Tax Court in Indonesia. This statute is the primary legislative underpinning that regulates the establishment of the Tax Court and its operations. This law establishes, organizes, and grants authority to the Tax Court and governs, in great depth, the procedures, legal processes, and procedures pertaining to the legal system. This law establishes a solid legal basis for the formation and operation of the Tax Court as a unique judicial institution that hears and decides cases involving tax controversies. In addition to it, there are implementing rules as well as other derivative regulations that regulate various areas that are associated with the Tax Court. These regulations include the Tax Court Rules of Procedure and other technical recommendations. On the other hand, statute Number 14 of 2002 is the primary statute that serves as the primary legal basis for creating the Tax Court in Indonesia and its operations.⁹

2. Tax Court Organizational Structure

The Indonesian Tax Court is a complicated but well-organized institution with an organizational structure that enables the court to handle tax disputes in a manner that is both efficient and effective. This system is made up of several different parts or groups, all of which collaborate synergistically to guarantee that every tax dispute is resolved meticulously and equitably. The general organizational structure of the Tax Court in Indonesia consists of the following components:

First: Head of the Tax Court. It consists of the Chairman of the Tax Court, who is tasked with leading the Tax Court and is responsible for the overall operations of this

⁸ Abdillah, W. (2007). Tinjauan yuridis atas kedudukan Pengadilan Pajak dalam sistem Peradilan di Indonesia (Doctoral dissertation, Universitas Gadjah Mada).

⁹ Rohendi, A. (2014). Fungsi Budgeter dan Fungsi Regulasi Dalam Ketentuan Perpajakan Indonesia (Budgetary Function and Regulation Function in Indonesian Taxation Law).

institution, and the Deputy Chairman of the Tax Court, who is charged with supporting and replacing the Chairman of the Tax Court as needed. Second: Administration Section. His job is to manage the daily administration of the Tax Court, including administration of personnel, budget and facilities. Third: Legal Sector. Which consists of Judges who are tasked with deciding tax cases submitted to the Tax Court; Court Clerk who is responsible for the administration and documentation of the trial process; and Prosecutors who represent tax authorities or taxpayers in trials. Fourth: Finance Department. Manage Tax Court finances, including budgets, payments and financial reporting. Fifth: Information and Technology Section. Responsible for managing the Tax Court's information and technology systems, including case databases, digital filing and information security. Sixth: Public Relations and Public Relations Department. Responsible for communication with the public, media and related parties regarding the activities and decisions of the Tax Court. Seventh: Legal Development Section. Conduct legal research and analysis to support the decision-making process by judges and provide accurate legal guidance in tax cases.

A system that is responsive, efficient, and fair in handling tax disputes can be created through synergistic collaboration between the many sections or units that make up the organizational structure of the Tax Court. By taking such a coordinated approach, the Tax Court in Indonesia can guarantee that every tax matter will be handled with the utmost care, thereby promoting the values of fairness and legal certainty for applicants and taxpayers in the country.

3. Role and Authority of the Tax Court

The Tax Court in Indonesia plays a key role in resolving tax disputes between taxpayers and the Directorate General of Taxes. The prominent roles and authorities of the Tax Court are:¹⁰

First: Resolving Tax Disputes. The responsibility of mediating disagreements between taxpayers and the Directorate General of Taxes relating to taxation falls on the shoulders of the Tax Court. Cases involving income tax, value-added tax, and other types of tax issues can be brought before the Tax Court for a decision. Taxpayers or the Directorate General of Taxes can present their cases to the Tax Court for consideration.

Second: Providing Legal Decisions. The Tax Court is responsible for determining, on the basis of the law and the facts currently available, whether the claims presented by the taxpayer or the Directorate General of Taxes are legitimate. The Tax Court possesses the jurisdiction to give legally binding rulings, including the capacity to annul or reinforce tax decisions that the Directorate General of Taxes has issued.

¹⁰ Nugroho, H. H. S. (2018). *Kemandirian Dalam Pelaksanaan Kewenangan Pengadilan Pajak Berdasarkan Sistem Peradilan Di Indonesia Menurut Uud 1945* (Doctoral dissertation, UNIVERSITAS PASUNDAN). Tomson, S. (2022). *Reposisi pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia*. *Honeste Vivere*, 32(2), 108-122. Sugiyanto, D. (2021). Analisis Yuridis Pasal 5 Ayat 2 Undang-undang Republik Indonesia Nomor 14 Tahun 2002 Tentang Pengadilan Pajak Ditinjau Dari Pasal 24 Ayat 1 Dan Ayat 2 Undang-undang Dasar Negara Republik Indonesia Tahun 1945. *Al-Adl: Jurnal Hukum*, 13(1), 116-134.

Third: Providing Legal Guidance. The conclusions that the Tax Court comes to can serve as legal precedents for instances that are comparable to those that may arise in the future. The Tax Court is responsible for providing legal guidance through its decisions. The decisions made by the Tax Court help create tax policy, provide legal clarity to taxpayers, and provide interpretation and application of the law relating to tax laws.

Fourth: Supervision of Legal Enforcement. It is the responsibility of the Tax Court to ensure that any tax measures conducted by the Directorate General of Taxes comply with the relevant legal requirements. The Tax Court has the authority to evaluate and decide whether or not the tax action taken by the taxpayer or the Directorate General of Taxes is in accordance with the terms of the relevant tax law.

The author believes that the Tax Court in Indonesia serves as a judicial venue and a pillar of credibility in the country's overall tax system. Taxpayers are given confidence that the tax system is not only about their obligations but also about their rights, thanks to the Tax Court's commitment to ensuring that decisions made are founded on truth and fairness. The function of the Tax Court in strengthening public trust and supporting the growth of a robust corporate sector in Indonesia is hugely significant.

4. Legal Challenges and Judicial Process in Tax Court

The role of the Tax Court in the resolution of tax disputes is an essential one. The Tax Court in Indonesia is confronted with several different judicial procedures and legal difficulties, including the following:¹¹

First: The Complexity of Tax Law. Tax law is notoriously difficult to comprehend for taxpayers who are not trained attorneys due to its often convoluted nature. Due to the difficulties presented by these issues, it may be difficult for taxpayers to defend themselves in tax court adequately. Second: Limited Resources. There could be restrictions placed on the resources available to the Tax Court, such as the number of judges, administrative personnel, and facilities. This may cause court processes to move more slowly and make resolving tax disputes more difficult. Third: Legal Uncertainty. There are various instances in which the decision handed down by the Tax Court can be construed as inconsistent or not conforming with the expected legal interpretation. This might lead to confusion over the law for taxpayers as well as tax authorities. Fourth: Length of the Judicial Process. The judicial process at the Tax Court can take a long time. The length of this process can cause concerns for taxpayers and tax authorities, affect legal certainty, and result in high costs. Fifth: Technical Challenges. Tax cases often involve technical and complex questions related to tax calculations and legal

¹¹ Rachmadi, A. (2018). *Problematika Keterbukaan Informasi Putusan Pengadilan Pajak dan Dampaknya Terhadap Keadilan Fiskal*. Jurnal Dinamika Hukum, 18(2), 223-232. Nugroho, H. H. S. (2018). *Kemandirian Dalam Pelaksanaan Kewenangan Pengadilan Pajak Berdasarkan Sistem Peradilan Di Indonesia Menurut Uud 1945* (Doctoral dissertation, UNIVERSITAS PASUNDAN). Sasanti, D. N., & Indah, H. T. K. (2022). *Problematika Penyelesaian Sengketa di Pengadilan Pajak Dalam Rangka Perwujudan Peradilan Sederhana, Cepat, dan Biaya Ringan*. Reformasi Hukum, 26(1), 21-38.

interpretation. Tax Courts must have in-depth technical knowledge to handle these cases. Sixth: Transparency Challenges. Transparency in the tax judicial process is essential. Challenges related to transparency may arise, especially in terms of access to information and Tax Court decisions.

To ensure that the judicial process at the Tax Court is fair, transparent, and efficient for all parties concerned, it is often necessary to handle these difficulties with attention and come up with appropriate solutions. These answers include investments in training and developing human resources, technological advancement, enhancing transparency, and efforts to speed up justice. Additionally, these solutions involve efforts to speed up the overall process.

5. Efforts to Increase the Existence of Tax Courts in Indonesia

a. Legal and Regulatory Reform related to the Tax Court

Reforming the laws and regulations that pertain to the Tax Court in Indonesia is an essential step that must be made if the country is to see an improvement in both the existence of the Tax Court and its efficiency. Changes to various laws and regulations can give the Tax Court a more robust, transparent, and efficient foundation. The following is a list of potential reforms that can be implemented, and they are as follows:¹²

First: Improving the Qualifications and Training of Judges and Staff. It is imperative that the Tax Court judges and staff receive consistent training and that they have an in-depth knowledge of the numerous complicated tax laws. They can make more informed and fair decisions when they have a greater understanding. Second: Simplification of Tax Law. Consider reducing the complexity of tax regulations to make legal interpretation more straightforward. Tax regulations that are easier to understand can cut down on the number of cases requiring judicial intervention and speed up that process. Third: Use of Information Technology. Increasing the use of information technology to facilitate the acceleration of administrative operations and the storage of data. Case administration, document filing, and the scheduling of trials are all areas that can benefit from an effective information system. Fourth: Transparency and Publication of Decisions. Publish further rulings made by the Tax Court to improve openness. This not only offers direction to taxpayers but also fosters responsibility inside the judicial system and increases public faith in that institution. Fifth: Encourage Mediation and Alternative Dispute Resolution. It is essential to encourage mediation and other alternative dispute resolution methods to resolve tax issues outside of the Tax Court. This strategy can lessen the court's workload and offer the parties more practical remedies. Sixth: Increasing Access to Legal Aid. Increase financially disadvantaged taxpayers' access to legal assistance to ensure they can adequately defend their rights in the judicial process. Seventh: Collaboration with Related Institutions. To carry out an in-

¹² Devitasari, A. A. (2020). Menakar Independensi Hakim Pengadilan Pajak Pasca Putusan MK Nomor 10/PUU-XVIII/2020. *Jurnal Konstitusi*, 17(4), 879-898. Arifin, M. N. (2015). *Reformasi Pengelolaan Pajak Dalam Pembangunan Ekonomi Umat*.

depth legal study that can serve as the foundation for reforming tax legislation, working with educational and research institutions is recommended.

The author believes this reform should be prioritized as the primary basis for constructing a tax justice system that is equitable, effective, and trustworthy. Tax regulations that may no longer be following contemporary social and economic dynamics can be revised and improved thanks to legal reform, which makes it possible for these regulations to be updated. This has the potential to ensure that the decisions made by the Tax Court are just and follow the requirements of the people who own businesses in the community. In addition, rules that improve transparency in the tax legal process could be included in the proposed legal change. The public will have easier access to information and better understand the system if it has transparent policies and clear norms surrounding disseminating decisions. The reform of the legal system includes processes to promote judicial accountability. This involves enhancing the quality of internal monitoring, raising the bar for the qualifications of judges and workers, and ensuring that the ethics and integrity of the judicial system are upheld. Investors and people involved in business will have more faith in the system if it is reliable, steady, and fair in its administration of tax justice. In the end, this will enable sustainable economic growth and encourage investment. Aside from that, the legal system's reform can produce transparent and consistent policies in treating tax disputes. Taxpayers and tax authorities benefit from increased ability to plan their finances and company operations when there is greater legal clarity.

b. Involving the Community and Other Stakeholders in Increasing Transparency and Accountability of the Tax Court

In Indonesia, strengthening the Tax Court's accountability and openness requires several steps, one of the most significant of which is involving the community and other stakeholders. The Tax Court can improve public trust, boost accountability, and guarantee that the judicial process is carried out fairly and transparently if it engages the public and other stakeholders. The Tax Court's level of openness and accountability can be improved through the public's and other stakeholders' participation in a number of different ways, including the following:¹³

First: Publication of the Decision. The decisions reached by tax courts can be made public, allowing the general public to get insight into the administration of tax disputes and the judicial process. This publication also has the potential to provide stakeholders with helpful legal precedents. Second: Public Discussion Forum. The

¹³ Putri, W. E., & Andi, A. (2020). Pengaruh Pemahaman Akuntansi, Pemahaman Peraturan Perpajakan, Transparansi Dan Akuntabilitas Terhadap Kepatuhan Wajib Pajak Badan Pada Kantor Pelayanan Pajak Pratama Tangerang Barat. *IJAB Indonesian Journal of Accounting and Business*, 1(2), 80-92. Kurniawati, A. (2018). Transparansi dan Akuntabilitas dalam Pemungutan Pajak Kendaraan Bermotor di Sistem Administrasi Manunggal Satu Atap (Samsat) Kabupaten Kediri. Kautsar, M., Andirfa, M., & Rahman, B. (2017). Pengaruh Transparansi dan Akuntabilitas terhadap Peningkatan Kinerja Pengelolaan Pajak Daerah pada Dinas Pengelola Keuangan dan Aset Daerah (DPKAD) Kota Lhokseumawe. *Jurnal Akuntansi dan Pembangunan (JAKTABANGUN) STIE Lhokseumawe*, 3(2), 69-81.

general public, academics, and tax law practitioners should all be invited to participate in public debate forums, seminars, or workshops. Citizens have the opportunity to learn about the tax justice procedure and to have their opinions heard due to this. Third: Community Participation in Policy Formation. Participation of the general public in formulating policies concerning tax law, including the rules and procedures of the Tax Court. The consideration of public opinion can contribute to the development of regulations that are more equitable and satisfy the requirements of all involved parties. Fourth: Transparency Reporting and Complaints. Providing a means for the public to report and complain about matters heard by the Tax Court that are perceived as being opaque or unjust. This complaint process has the potential to provide an outlet for parties who feel they have been disadvantaged to voice their concerns. Fifth: Collaboration with NGOs and Civil Society Organizations. Collaborate with non-governmental organizations (NGOs) and civil society organizations to guarantee that people's rights are protected throughout the judicial process and raise awareness among the general public about the Tax Court's role in the system. Sixth: Community Training and Education. Providing the general public, especially taxpayers, with training and educational programs so that they can understand their rights and obligations concerning tax justice. People can improve their ability to prepare and defend their cases by increasing their level of knowledge.

In the context of the tax court, including the community and other stakeholders is a vital step towards creating a judicial system that is more open, responsible, and just. The author believes that the participation of the community and other stakeholders in the judicial process of the Tax Court is essential to establishing a safe and equitable legal environment.

D. CONCLUSIONS

From what has been said so far, it is possible to conclude that the complexity of tax legislation presents the Tax Court in Indonesia with challenging obstacles to carrying out its function and exercising its jurisdiction. The judicial process in the Tax Court is frequently confronted with various legal and administrative obstacles, each of which calls for astute solutions founded on the principles of justice. In spite of this, however, initiatives have been launched to expand the reach of the Tax Court to circumvent these obstacles.

Taxpayers and tax authorities alike look to the Tax Court as a primary resource for resolving tax disputes and providing clear guidance on the applicable law. Transparency, accountability, and the quality of decisions are the keys to improving the existence of the Tax Court as a reliable and fair judicial organization. The Tax Court must deal with challenging legal issues and complex judicial procedures. Consequently, Indonesia needs to implement some tactical measures to raise the number of Tax Courts in the country. A portion of the solution involves the participation of the community and other stakeholders, the publication of decisions in a more open and transparent manner, and the reform of legislative and regulatory frameworks. It is possible to create a legal environment that is more equitable, accountable, and trustworthy for all parties

involved in tax disputes by inviting the public to participate in the judicial process, increasing the openness of decisions made by the Tax Court, and revising tax laws and regulations. As a result, the various efforts that have been made are anticipated to stimulate the existence of the Tax Court as a robust and trustworthy judicial institution, ensure the protection of taxpayers' rights, support efficient tax management, and finally, strengthen the foundations of justice and public trust in the tax justice system in Indonesia.

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