



STAATSRECHT

Indonesian Constitutional Law Journal

<http://journal.uinjkt.ac.id/index.php/staatsrech/index>

Volume 7 Issue 1 (2023), pp 37-70

P-ISSN: 2549-0915. E-ISSN: 2549-0923



Independence of the Tax Court in the Constitution of the Indonesian Republic

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[10.15408/siclj.v7i1.35433](https://doi.org/10.15408/siclj.v7i1.35433)

Article info

Article history:

Received; Jan 20, 2023.
Reviewed; Feb 26,
2023. Published: June
16, 2023.

Abstract.

This article discusses the Tax Court's independence in relation to the Constitution of the Republic of Indonesia. In order to maintain its independence, the Tax Court faces complex obstacles, such as political interference and limited resources. The purpose of this study is to analyze the implications of Article 24 Paragraph (1) of the NRI Constitution on the Tax Court's independence, as well as the Tax Court's function and authority in maintaining its independence. To obtain a comprehensive understanding of these issues, the research method employs a qualitative strategy that combines literature studies and legislative analysis. The research findings indicate that Article 24 Paragraph 1 of the NRI Constitution provides a solid constitutional basis for the Tax Court's independence. However, political interference and limited resources continue to be obstacles to implementation. Through its function and authority, the Tax Court has a significant obligation to maintain its independence by ensuring a fair, transparent, and objective trial process. This article concludes by emphasizing the significance of the Tax Court as an autonomous institution in maintaining justice in the Indonesian tax system.

Keywords:

Independence; Tax
Court; Constitution of
the Republic of
Indonesia

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A. INTRODUCTION

The independence of the Tax Court is of critical importance to the functioning of the Indonesian legal system as well as the country's overall tax administration. In order to achieve justice in the resolution of tax disputes, it is necessary for the Tax Court to maintain its autonomy. Judges who are not beholden to any particular political faction are free to make decisions solely on the basis of the law and the evidence presented before them. The assurance that they will be subjected to a just evaluation is provided to taxpayers as a result of this. Increasing taxpayers' confidence in an impartial and independent tax court procedure can help boost tax compliance. There is a correlation between a taxpayer's perception that they would be handled fairly and objectively by the Tax Court and their likelihood of complying with tax regulations. In addition, the judicial procedure is shielded from political intervention, external pressure, and the influence of certain parties thanks to the Tax Court's ability to operate independently. This prohibits the kind of abuse of power that could compromise the legitimacy of the legal system. The independence of the Tax Court contributes to the public's increased faith in the nation's tax justice system.¹

A positive image of the judiciary's integrity can be created by

making decisions that are founded on the law and the facts, rather than political considerations or personal interests. The credibility of a nation's tax system is crucial to the success of that system in that nation. By ensuring that the decisions that are made are the outcome of a just and impartial procedure, the independence of the Tax Court contributes to the legitimacy of the tax system, which helps to maintain its integrity. Judges who sit on their own can make ground-breaking rulings and establish powerful new legal standards. This makes it possible to design tax rules that are in line with the requirements of society as well as the dynamics of the economy. By ensuring that the Tax Court maintains its autonomy, Indonesia will be able to construct a tax justice system that is equitable, transparent, and reliable. Not only is this crucial for resolving tax issues, but it is also important for fostering trust among taxpayers and for supporting economic growth that is sustainable.

The primary objective of this study is to have a comprehensive understanding of the constitutional concepts and principles that serve as the foundation for the autonomy of the Tax Court. This paper aims to analyze the constitutional factors that govern the regulation of the independence of the Tax Court within the fundamental legal framework of the country.

¹ Enggarani, N. S. (2019). *Independensi Peradilan dan Negara Hukum. Law and Justice*, 3(2), 82-90. Ulya, N. (2021). *Kekuasaan Kehakiman dalam Sistem Ketatanegaraan di Indonesia dan Maroko*

(Bachelor's thesis, Fakultas Syariah dan Hukum Universitas Islam Negeri Syarif Hidayatullah Jakarta).

Furthermore, the primary objective of this study is to evaluate the degree to which the autonomy of the Indonesian Tax Court aligns with global benchmarks. By conducting a comparative analysis with international best practices, this study aims to assess the extent to which Indonesia adheres to global standards concerning the autonomy of tax judiciary organizations.

The primary objective of this study is to ascertain the specific obstacles encountered by the Tax Court in upholding its autonomy. This study aims to identify and analyze the various legal, political, and institutional barriers that impede the autonomy of the Tax Court. Furthermore, it seeks to propose potential remedies or recommendations to address these obstacles. Furthermore, it is anticipated that the outcomes of this study can establish a robust basis for the implementation of legal modifications. Through a comprehensive analysis of the inherent limitations and prospective enhancements within the constitutional structure, governmental entities and policymakers can devise the requisite legislative modifications essential for fortifying the autonomy of the Tax Court. The primary objective of this study is to examine the correlation between the autonomy of the Tax Court and both tax compliance and public

trust. The enhancement of the Tax Court's autonomy is anticipated to result in heightened taxpayer adherence and enhanced public confidence in the tax system. The formulation of these objectives in the study on the independence of the Tax Court within the constitutional framework seeks to provide a substantial contribution to the comprehension, enhancement, and advancement of the Indonesian tax justice system.²

The examination of the autonomy of the Tax Court within the constitutional framework of the Republic of Indonesia holds significant scholarly significance due to its pivotal function in the resolution of tax-related conflicts within the nation. In the present climate, the establishment of an independent Tax Court is essential in order to uphold the integrity and public confidence in the tax justice system. Furthermore, the autonomy of the Tax Court ensures that taxpayers are able to receive an impartial and unbiased evaluation of their conflicts. This study aims to ascertain the extent to which taxpayers' rights are effectively safeguarded within the framework of tax justice practices.

This research holds significance as it offers a chance to gain a deeper comprehension of the notion of judicial independence within the framework of the Indonesian constitution,

² Hadiyah, H. (2018). *Pengaruh Kesadaran Wajib Pajak, Pemahaman Perpajakan, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Empiris Pada Lembaga Kajian dan Advokasi*

Independensi Peradilan dan Pusat Studi Hukum dan Kebijakan Indonesia) (Doctoral dissertation, Universitas Mercu Buana Jakarta).

specifically pertaining to the interpretation of Article 24 Paragraph (1) of the 1945 Constitution. This comprehension serves as a fundamental basis for constructing a robust and reliable judiciary. Furthermore, in its capacity as a constituent of the global community, Indonesia is anticipated to adhere to internationally recognized norms pertaining to the autonomy of judicial establishments. This research has the potential to contribute towards Indonesia's adherence to these norms, hence upholding the country's global reputation. The enhancement of public trust in the tax justice system can be achieved by the demonstration of the Tax Court's autonomous operation. The establishment of a stable business climate and the enhancement of investor confidence in the Indonesian economy are of significant importance. The findings of this study may serve as a foundation for requisite legal revisions in the event that deficiencies or impediments are identified in the autonomy of the Tax Court. This phenomenon presents chances for enhancing policies and practices that are now ineffective or unjust. The present study possesses the capacity to generate novel insights, policy suggestions, or inventive approaches toward upholding the autonomy of the Tax Court. This contribution has the potential to offer valuable and novel perspectives for policymakers and legal practitioners. Hence, the examination of the autonomy of the Tax Court within the framework of the Constitution of the Republic of

Indonesia holds considerable implications for the overall functioning of the judiciary, tax adherence, and the level of confidence that the general public places in the Indonesian tax regime.

From the discussion above, the researcher focuses the discussion on three questions, namely: What are the limitations and challenges in achieving the independence of the Tax Court? What is the meaning and implications of Article 24 Paragraph (1) of the NRI Constitution on the independence of the Tax Court? What is the Role and Authority of the Tax Court in Maintaining Its Independence?

B. METHODS

This study employs qualitative research methods, namely utilizing a literature-based approach and a statutory-based approach. The aforementioned approach holds significant relevance and importance in the realm of study pertaining to the autonomy of the Tax Court within the constitutional framework. The tax law system and constitution of Indonesia exhibit a high degree of complexity. Researchers can employ a literature-based methodology to examine theories, concepts, and legal precedents pertaining to the autonomy of the Tax Court. Through the utilization of this methodology, scholars are able to gain comprehension of the fundamental principles and concepts that constitute the underlying structure of their research endeavors. In the field of legal studies, it is crucial to possess a comprehensive comprehension of legal

precedents and cases that pertain to the autonomy of the Tax Court.³

Researchers can employ a literature-based methodology to examine prior Tax Court rulings and pertinent legislative issues, thereby establishing an empirical foundation for this study. The utilization of the literature technique enables scholars to discern intricate and contemporary legal matters pertaining to the autonomy of the Tax Court. The acquisition of knowledge pertaining to legal argumentation, statutory interpretation, and ethical considerations that impact the autonomy of the Tax Court is encompassed within this domain. The utilization of the statutory approach enables academics to conduct a comprehensive analysis of the laws, regulations, and legal documents pertaining to the autonomy of the Tax Court. Through the analysis of legal documents, scholars have the ability to formulate compelling arguments that are grounded in the preexisting legal structure. Through the utilization of literature and statutory methodologies, this study has the capacity to amalgamate theoretical frameworks with empirical data, so enabling

researchers to construct comprehensive and substantiated arguments while establishing a robust legal basis for their conclusions. The research titled "Independence of the Tax Court in the Constitution of the Republic of Indonesia" employs a comprehensive methodology to examine the autonomy of the Tax Court. By integrating theoretical perspectives and a sound legal framework, this study makes a significant scholarly contribution to the existing body of literature on tax and constitutional law.

C. RESULTS AND DISCUSSION

1. Definition of Judicial Independence in The Constitutional Context

In the constitutional context, judicial independence can be defined as a legal principle that underscores the imperative for courts to function autonomously, devoid of any external influence or coercion, be it from the executive, legislative, or other entities. The preservation of justice, legal clarity, and the safeguarding of human rights within a nation's legal framework heavily relies on the principle of judicial independence.⁴

It is imperative that courts remain independent and unaffected by

³ Nugrahani, F., & Hum, M. (2014). *Metode penelitian kualitatif*. Solo: Cakra Books, 1(1), 3-4. Semiawan, C. R. (2010). *Metode penelitian kualitatif*. Grasindo. Sari, I. N., Lestari, L. P., Kusuma, D. W., Mafulah, S., Brata, D. P. N., Iffah, J. D. N., ... & Sulistiana, D. (2022). *Metode penelitian kualitatif*. Unisma Press. Ismail, R. (2009). *Metode Penelitian Kualitatif*. USUpress. Sarwono, J. (2006). *Metode penelitian kuantitatif & kualitatif*.

⁴ Januarydy, I. (2021). *Penundaan Eksekusi: Tinjauan Yuridis Kekuasaan Kehakiman*. Palangka Law Review, 93-109. Wicaksono, D. A., & Tonralipu, A. S. A. T. (2021). *Mencari Jejak Konsep Judicial Restraint dalam Praktik Kekuasaan Kehakiman Di Indonesia*. Jurnal Hukum & Pembangunan, 51(1), 177-203. Ulya, Z. (2021). *Dilematisasi Regulasi Kelembagaan Antar Lembaga Kekuasaan Kehakiman Ditinjau Menurut Konsep Check and Balances*. Jurnal Hukum dan Peradilan, 10(3), 337-360.

other influences, such as governmental bodies, political organizations, or individuals with vested interests. In order to maintain the integrity and fairness of court proceedings, it is imperative that judicial rulings are grounded in legal principles and the evidence given at trial, rather than being influenced by political factors or external agendas. In order to function with optimal effectiveness and maintain their independence, courts must possess sufficient financial allocations and resources. It is imperative to ensure that there is no external influence or involvement in the process of allocating court funds or budgets, as such interference has the potential to unduly impact judicial decisions. Furthermore, it is imperative that the procedure for selecting, advancing, and terminating judges is grounded upon their qualifications, integrity, and fortitude in the execution of their responsibilities. It is imperative that the process remains free from any form of political meddling or external pressure. It is imperative to ensure the safeguarding of judges against unjust termination or penalties arising from their judicial rulings. The implementation of protective devices is crucial in order to mitigate the potential intimidation of judges and to guarantee

their ability to perform their duties without fear. The judge must possess complete autonomy to evaluate the evidence provided during the trial and render decisions in accordance with relevant legal principles. It is imperative that individuals remain uninfluenced by political pressure, public opinion, or personal interests.

The principles delineated in a nation's constitution serve the purpose of establishing a framework that guarantees the autonomy of courts, ensures the equitable execution of their judicial duties, and affords uniform legal safeguarding to all individuals within the jurisdiction. The preservation of democracy, human rights, and the rule of law inside a nation relies heavily on the crucial underpinning of judicial independence.

2. Factors supporting the independence of the Tax Court

The independence of the Tax Court is the main prerequisite for maintaining the integrity of the tax justice system and providing confidence to taxpayers that they will receive a fair and objective assessment. Several factors that support the independence of the Tax Court include:⁵

⁵ Handoko, A. M. A. (2014). *Analisis Faktor-faktor yang Mempengaruhi Putusan Sidang Pengadilan Pajak Pada Kasus Banding Pajak Pertambahan Nilai*. *Jurnal Ekonomi Akuntansi*, 1-14. Hidayat, A. (2017). *Pengaruh Kompetensi dan Independensi Terhadap Kualitas Hasil Pemeriksaan Pajak (Survei Pada 3 Kantor Pelayanan Pajak di Wilayah Kota Bandung)* (Doctoral dissertation,

Universitas Komputer Indonesia). 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. Nugroho, H. H. S. (2018). *Kemandirian Dalam Pelaksanaan Kewenangan Pengadilan Pajak Berdasarkan Sistem Peradilan Di Indonesia Menurut*

First: Constitutional Provisions.⁶ The constitution of a nation serves as a primary legal instrument that sets the essential structure for the governance of a country, encompassing various aspects such as the organization and functioning of the government, including the judiciary. The principles of judicial independence are explicitly established in numerous constitutions to safeguard the autonomy of judges, particularly those serving in Tax Courts, in the execution of their legal responsibilities. The Constitution ensures the autonomy of Tax Court justices in rendering rulings, free from any form of intervention originating from the executive, legislative, or any external entities. Judges possess inherent and unassailable jurisdiction in evaluating evidence and implementing relevant legal principles, devoid of any apprehension regarding external influences. Tax Court justices are frequently safeguarded by the Constitution against unjust or arbitrary termination. The primary objective of this measure is to mitigate the potential for judges to be subjected to intimidation, as such actions have the potential to undermine their impartiality and autonomy in rendering judgments. Furthermore, the constitutional framework establishes and regulates the principle of

separation of powers among the executive, legislative, and judiciary branches. This measure is implemented to guarantee that Tax Court justices refrain from participating in political endeavors and operate autonomously from other governmental branches. The Constitution additionally ensures the provision of security and protection for Tax Court justices, thereby enabling them to execute their responsibilities without apprehension of intimidation or physical harm from any entity. In certain instances, the constitution confers distinct jurisdiction upon the Tax Court to only decide tax disputes, thereby granting it complete autonomy over such matters. The constitution provides a regulatory framework for these values, enabling Tax Court judges to establish and uphold their independence effectively. Consequently, they are empowered to render impartial and equitable judgments that are grounded in legal statutes and supported by available evidence. Ensuring the preservation of the tax justice system's integrity and instilling taxpayers with a sense of assurance regarding equitable treatment within the legal framework are crucial aspects to consider.

Uud 1945 (Doctoral dissertation, Universitas Pasundan).

⁶ ABDILLAH, W. (2007). *Tinjauan yuridis atas kedudukan Pengadilan Pajak dalam sistem Peradilan di Indonesia* (Doctoral dissertation, Universitas Gadjah Mada). 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. Devitasari, A. A. (2020). *Menakar Independensi Hakim Pengadilan Pajak Pasca Putusan MK Nomor 10/PUU-XVIII/2020*. Jurnal Konstitusi, 17(4), 879-898.

Second: Special Legislative Provisions.⁷ The legislation or statutory rules governing the tax judiciary should establish explicit and robust measures safeguarding the autonomy of the Tax Court. Ensuring the independence of courts is crucial in order to safeguard their ability to function without undue influence, and to maintain objectivity and fairness in adjudicating tax-related conflicts. The Tax Court is safeguarded against external intervention, whether from the executive, legislative, or any party with a vested interest in the outcome of a tax dispute, through explicit regulations that ensure its independence. The enactment of laws that acknowledge and safeguard the autonomy of the Tax Court instills assurance among taxpayers and the broader populace, fostering the perception of the tax court as an unbiased and equitable establishment. The tax legislation incorporates robust requirements pertaining to independence, thereby safeguarding the integrity and credibility of the tax justice system. This is of paramount importance in upholding the principles of the rule of law and fostering public confidence. The presence of well-defined and robust laws pertaining to judicial independence serves as a valuable

source of direction for Tax Court judges in the execution of their responsibilities. Individuals possess the ability to render conclusions grounded in legal principles and factual evidence, devoid of any apprehension stemming from external influences. The presence of an autonomous tax justice system is a crucial determinant for nations seeking to attract investment. Robust rules pertaining to the autonomy of the Tax Court have the potential to enhance investors' trust in evaluating tax-related uncertainties within their enterprises. The presence of well-defined laws pertaining to independence serves as a deterrent against corruption and the misuse of authority within the tax judicial system. This is due to the fact that judges and court staff, feeling secure in their positions, are less susceptible to external pressures that may compromise their impartiality. By incorporating explicit and robust measures pertaining to the autonomy of the Tax Court into legislation or regulatory frameworks, a nation can establish a tax justice system that is equitable, open, and held in high regard by both the general public and business community. The provision of legal clarity is crucial in fostering sustained economic growth.

⁷ Wibowo, T. (2009). *Efektivitas Sanksi Pidana Pajak dalam Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan (Studi di Pengadilan Pajak Jakarta)*. *Jurnal Dinamika Hukum*, 9(3), 243-250. 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). SUGIHARTO, D. *Eksistensi Pembinaan Pengadilan Pajak Di Dalam Sistem Peradilan Di Indonesia*. *Jurnal Hukum Prodi Ilmu Hukum Fakultas Hukum Untan (Jurnal Mahasiswa S1 Fakultas Hukum) Universitas Tanjungpura*, 1(2).

Third: Appointment of Competent Judges.⁸ The appointment of Tax Court judges should be predicated upon their qualifications, integrity, and fortitude in the execution of their responsibilities. It is imperative to ascertain that judges possess the requisite intellectual acumen, comprehensive legal expertise, and unwavering commitment to moral and ethical principles. Tax Court Judges are required to possess a comprehensive understanding of tax law, tax rules, and company operations. It is imperative for individuals to possess a comprehensive comprehension of the intricate nature of tax legislation, coupled with the ability to impartially and precisely implement this legislation when resolving tax-related conflicts. In addition to possessing requisite qualifications and expertise, it is imperative for Tax Court Judges to have a commendable level of moral integrity. In order to ensure integrity and impartiality in decision-making processes, it is imperative that individuals exhibit honesty, fairness, and neutrality. Moreover, it is crucial that they refrain from engaging in any form of corrupt practices, such as bribery or nepotism. In addition to this, Tax Court Judges are required to demonstrate courage in the execution of their responsibilities, remaining impervious to external influences or

coercion from any interested party. It is imperative for individuals to possess the capacity to render equitable judgments, notwithstanding the potential impact on the vested interests of specific parties involved. This notion of independence encompasses the bravery to resist political meddling or personal biases when making decisions. The appointment of Tax Court judges should be predicated on the basis of talent or accomplishment. Judges should be picked based on their qualifications, experience, track record, and integrity, not because of political motives or personal affiliations. It is imperative that the selection process for Tax Court justices remains free from any form of political involvement. The selection of judges should adhere to an open and equitable procedure, so guaranteeing that their decisions are grounded in competence and integrity rather than political bias. Appointing Tax Court judges on the basis of their qualifications, integrity, and courage has the potential to enhance public trust in the tax judiciary. Preserving the integrity of the legal system and fostering a sense of equitable and impartial treatment among taxpayers are crucial considerations. By adhering to these principles in the appointment of Tax Court justices, a nation can develop a tax judiciary that possesses independence, professionalism, and

⁸ Muhasan, I. (2017). *Menakar Ulang Spesialitas Hukum Pajak Dalam Lapangan Hukum Di Indonesia: Tinjauan Atas Penerapan Kompetensi Absolut Dalam Penyelesaian Sengketa Pajak*. *Jurnal Pajak Indonesia (Indonesian Tax Review)*, 1(1), 12-22. Tomson, S. (2022). *Reposisi pengadilan pajak*

menurut sistem kekuasaan kehakiman di Indonesia. *Honeste Vivere*, 32(2), 108-122. Johan, A., & Hasan, D. (2022). *Menyoal Penerapan Judicial Pragmatism Pada Kasus Penentuan Harga Transfer Di Pengadilan Pajak*. *Refleksi Hukum: Jurnal Ilmu Hukum*, 6(2), 143-160.

garners societal respect. Ensuring legal certainty, safeguarding human rights, and promoting fairness within a nation's revenue system are vital.

Fourth: Financial Independence.⁹ Ensuring adequate budgetary allocations and resources are essential for the Tax Court to function optimally and maintain its independence. Tax courts that possess adequate financial resources have the potential to achieve a higher degree of financial autonomy. Organizations are not obligated to rely on other entities, such as the executive or legislative branches, for the acquisition of necessary finances to execute their operations. The attainment of financial independence is a crucial prerequisite for upholding the autonomy of the tax judiciary. The Tax Court is able to effectively administer trials with the implementation of a sufficient budget. The provision of proper compensation to judges, court workers, and other professionals can enhance their incentive to do their duties effectively. An effective judicial procedure additionally guarantees the expeditious and equitable resolution of tax issues. The Tax Court has the capacity to get the necessary resources and technology to effectively facilitate the resolution of tax disputes, given a sufficient budget. This include the provision of legal databases, scholarly literature, and research materials, together with the utilization of

contemporary information technology for the purpose of effectively managing trial records. A budget of adequate magnitude enables the Tax Court to effectively coordinate and implement training and development programs for its judges and staff members. It is imperative to maintain a high level of proficiency in order to stay updated on the most recent advancements in tax legislation and progressive judicial methodologies. The use of a transparent budget enables the Tax Court to furnish comprehensive and accessible financial statements to the general public. This fosters a heightened degree of responsibility and cultivates public confidence in institutions dedicated to ensuring fairness in tax matters. In order to ensure the proper adjudication of tax matters, the Tax Court necessitates the presence of sufficient infrastructure. The aforementioned components encompass a suitable judicial edifice, a robust security infrastructure, and supplementary amenities. The provision of a sufficient budget to the Tax Court is a fundamental measure in bolstering its autonomy. This enables them to function independently, without dependence on external entities, so limiting the risk of interference or influence that may compromise the impartiality and fortitude of judges in the execution of their judicial responsibilities.

⁹ Nugroho, H. H. S. (2018). *Kemandirian Dalam Pelaksanaan Kewenangan Pengadilan Pajak Berdasarkan Sistem Peradilan Di Indonesia Menurut UUD 1945* (Doctoral Dissertation, Universitas Pasundan). 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. Basri, H. (2021). *Eksistensi Pengadilan Pajak dalam Penyelesaian Sengketa Pajak*. *Nusantara Hasana Journal*, 1(4), 7-14.

Fifth: Protection of Judges.¹⁰ Ensuring the safeguarding of Tax Court judges from unjust termination or penalties is imperative in upholding the autonomy and credibility of the tax judiciary. The provision of safeguards against unjust termination or penalties guarantees that Tax Court justices are allowed to render decisions grounded in legal principles and the evidence at hand, without being subjected to extraneous influences or coercion. This practice guarantees that the decisions made are derived from an impartial evaluation and are not swayed by political, economic, or social factors. The safeguarding of Tax Court judges against the potential risk of unjust termination serves as a means to uphold judicial autonomy. Judges who perceive themselves as immune to the risk of termination tend to exhibit greater courage in rendering impartial rulings that adhere to legal principles, without apprehension of unfavorable personal repercussions. This safeguard empowers Tax Court justices to make contentious or audacious rulings in matters pertaining to significant interests, without apprehension of unjust repercussions. This facilitates judges in conducting their duties with a

strong sense of integrity and moral principles. Safeguarding against unjust termination encompasses shielding judges from external influences, acts of intimidation, or any form of coercion that may jeopardize their personal or familial well-being. By experiencing a sense of security from these potential dangers, judges are able to fulfill their responsibilities without any external disruptions that may compromise their impartiality. By implementing measures to safeguard Tax Court judges, the tax justice system enhances its credibility among the general public. The enhancement of public trust in the judiciary is contingent upon the provision of a secure environment for judges to execute their responsibilities without apprehension of unjust termination. The establishment of robust safeguards for Tax Court judges fosters an atmosphere wherein judicial rulings are rendered in accordance with legal principles, rather than being influenced by external forces. The establishment of a fair, transparent, and impartial tax justice system necessitates the fulfillment of this crucial criterion.

Sixth: Freedom to Make Decisions.¹¹ It is imperative that Tax Court judges possess unrestricted

¹⁰ Devitasari, A. A. (2020). *Menakar Independensi Hakim Pengadilan Pajak Pasca Putusan MK Nomor 10/PUU-XVIII/2020*. *Jurnal Konstitusi*, 17(4), 879-898. Tomson, S. (2022). *Reposisi pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia*. *Honeste Vivere*, 32(2), 108-122. Sugiono, T. V., & Supriyadi, S. (2021). *Pelaksanaan Putusan Mahkamah Konstitusi No. 10/Puu-Xviii/2020 Atas Mekanisme Pengusulan Ketua Dan Wakil Ketua Pengadilan Pajak*. *Jurnal*

Pajak Indonesia (Indonesian Tax Review), 5(2), 150-163.

¹¹ Tomson, S. (2022). *Reposisi pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia*. *Honeste Vivere*, 32(2), 108-122. Afdol, A., & Setjoatmadja, S. (2015). *Kedudukan, Eksistensi dan Independensi Pengadilan Pajak dalam Kekuasaan Kehakiman di Indonesia*. *Jurnal Hukum Bisnis*, 1(1). Sitorus, B. (2013). *Independensi Hakim Dalam Sistem Peradilan Pajak Di Indonesia*. *Yuridika*, 28(1), 29-43.

autonomy in evaluating the information provided during trials and rendering rulings that align with relevant legal principles. The notion of judicial independence is a cornerstone of the legal system, serving to guarantee that judicial rulings are impartial, equitable, and uninfluenced by extraneous influences, like political coercion, public sentiment, or personal motivations. The judicial discretion exercised by judges allows for the examination of evidence and the rendering of decisions that are grounded in an impartial evaluation of the factual and legal aspects of the case. This practice guarantees the implementation of accurate and impartial choices, devoid of any partiality or favoritism towards specific entities. Tax Court judges have the ability to detach themselves from political influences, public sentiment, and other external pressures, thereby exercising their freedom. The individuals in question are not swayed by the prevailing public opinion or the contentious nature of the legal matters they encounter. Rather, their primary objective is to maintain a steadfast commitment to rendering decisions that are grounded in legal principles and supported by the evidence that is brought forth. The independence of judges serves as a safeguard against the possibility of power abuse or the rendering of unjust rulings, so ensuring

the protection of taxpayers' interests. Taxpayers can possess a sense of assurance in the Tax Court's decision-making process, as it is grounded in factual evidence and legal principles, rather than being influenced by political factors or public sentiment. The presence of judges capable of rendering autonomous decisions enhances the integrity and credibility of the justice system. Ensuring the preservation of public trust in the equitable and efficient functioning of tax justice institutions holds significant importance. The judicial autonomy to render decisions grounded in legal principles upholds the primacy of the rule of law within the realm of justice. This implies that the primacy of the law is upheld, and the judge's ruling is contingent upon the interpretation and implementation of the relevant legal provisions. The ability of Tax Court justices to evaluate evidence and exercise independent judgment plays a crucial role in upholding the integrity and fostering public confidence in the tax justice system. The establishment of this precondition is crucial in the development of a just, transparent, and reliable judicial system.

Seventh: Exclusive Control of the Trial.¹² It is imperative that the Tax Court has complete jurisdiction over the proceedings. This control encompasses the autonomy to determine the manner in which the trial

¹² 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. Hestianita, L. (2013). *Analisis Banding Sengketa Pajak Penghasilan Badan Di Pengadilan Pajak* (Doctoral dissertation, Universitas Pendidikan Indonesia).

is conducted, oversee the presentation of evidence, and guarantee equitable treatment for all parties participating in the trial. The Tax Court is required to possess the jurisdiction necessary for the administration and control of the evidence that is produced throughout the trial proceedings. Individuals must possess the capacity to evaluate the credibility, pertinence, and existence of said evidence without any external intervention. This practice guarantees that the evidence upon which judgments are founded is both valid and acquired using ethical means. Through the exercise of complete authority, the Tax Court can effectively guarantee the impartiality of the trial proceedings. The objective is to provide equitable treatment of all parties involved in the processes, including taxpayers and tax officials, without any bias or discriminatory practices. The Tax Court is vested with the jurisdiction to determine the most suitable trial procedure for the specific case under consideration. The ability to modify these procedures in accordance with the intricacy and requirements of the case, while avoiding external limitations that restrict flexibility in trial management, is crucial. The complete jurisdiction over the Tax Court guarantees the safeguarding of taxpayers' entitlements. It is imperative for the responsible parties to provide mechanisms that enable taxpayers to exercise their right to articulate their reasons, submit substantiating information, and ultimately arrive at an equitable resolution. In addition, these rules encompass the provision of legal

aid to taxpayers, should the need arise. A Tax Court endowed with complete jurisdiction can effectively guarantee the smooth and efficient conduct of trials. The individuals possess the ability to effectively coordinate the trial timetable, navigate technical challenges, and guarantee the timely completion of the trial, while mitigating any administrative hindrances. Through exercising complete authority over the proceedings, the Tax Court is able to guarantee the equitable, transparent, and efficient execution of the legal process. This upholds the integrity of the tax justice system and guarantees that decisions made are grounded in established legislation and verifiable information, free from external influence or prejudice.

The aforementioned considerations serve as the fundamental underpinnings for the autonomy of the Tax Court and should be safeguarded via the implementation of legislation and operational protocols within tax court organizations. The maintenance of the Tax Court's independence can be achieved through measures such as granting the Tax Court complete authority over the proceedings, determining the manner in which the trial is conducted, overseeing the presentation of

evidence, and assuring equitable treatment of all parties involved.¹³

As to the author's assertion, the provision of freedom and complete control in trials imparts legal clarity to all the parties engaged in tax disputes. Taxpayers and tax authorities can place their trust in the fact that choices made are grounded in legal principles and the existing body of facts, rather than being influenced by political factors or popular sentiment. The preservation of public confidence in the integrity of the Tax Court holds significant importance. By implementing measures to ensure the equitable and transparent functioning of the judicial process, it engenders a sense of satisfaction among the general public and taxpayers, as they see the decisions rendered to be the outcome of an impartial procedure, devoid of any external interference or influence. The establishment of trust in the Tax Court enhances public confidence in the overall integrity and efficacy of the tax system. When individuals hold the belief that they can get equitable and impartial treatment inside the tax justice system, they are inclined to exhibit greater willingness to adhere to tax legislation and fulfill their tax

obligations on a voluntary basis. By exercising complete authority, the Tax Court possesses the ability to mitigate instances of power abuse and uphold objectivity in decision-making, free from extraneous influences. This practice upholds the integrity of the judiciary and guarantees that the decisions rendered are genuinely grounded on legal principles.

3. Limitations and challenges in achieving Tax Court independence

The preservation of the Tax Court's independence holds significant significance in upholding the integrity and public confidence in the tax justice system. However, the attainment of this independence is impeded by several limits and problems.¹⁴

First: Political Intervention.¹⁵ The independence of the Tax Court may be jeopardized by political interference emanating from the government or specific political factions. The potential consequences of political engagement in the judicial appointment process or tax decision-making include the introduction of political bias and the erosion of judicial independence. The presence of political considerations or pressure from political parties in legal

¹³ HANDAYANI, T. (2005). *Penyelesaian banding atas keputusan keberatan mengenai surat ketetapan pajak kurang bayar pajak penghasilan orang pribadi di Pengadilan Pajak Jakarta* (Doctoral dissertation, Universitas Gadjah Mada).

¹⁴ Devitasari, A. A. (2020). *Menakar Independensi Hakim Pengadilan Pajak Pasca Putusan MK Nomor 10/PUU-XVIII/2020*. *Jurnal Konstitusi*, 17(4), 879-898. Afdol, A., & Setjoatmadja, S. (2015). *Kedudukan, Eksistensi dan Independensi Pengadilan Pajak dalam Kekuasaan Kehakiman di*

Indonesia. *Jurnal Hukum Bisnis*, 1(1). KUSUMA, H. (2015). *Eksistensi Pengadilan Pajak Berdasarkan Undang-Undang Nomor 48 Tahun 2009* (Doctoral dissertation, Universitas Gadjah Mada).

¹⁵ Sudirman, A. (1999). *Hakim Dan Putusan Hakim Suatu Studi Perilaku Hukum Hakim Bismar Siregar* (Doctoral dissertation, Program Pasca Sarjana Universitas Diponegoro). Wahyudiono, T., & Husna, A. (2020). *Mahkamah Konstitusi Sebagai Peradilan Politik Di Indonesia*. *Islamic Law: Jurnal Siyasah*, 5(2), 43-55.

decision-making significantly elevates the potential for political bias in law enforcement. Tax disputes can result in unjust treatment of the parties concerned when decisions, which ideally should be grounded in legal principles and evidential support, become twisted. The engagement of individuals in political activities has the potential to generate instability within the tax justice system. Judges who have a sense of encumbrance due to political considerations may exhibit a propensity to provide rulings that prioritize political objectives above the pursuit of justice. Furthermore, the integrity of these judges, who are entrusted with the responsibility of doing their duties without any external intervention or political pressure, can be jeopardized by political influence. In the realm of taxation, judgments that are influenced by political factors can give rise to legal ambiguity and pose challenges for taxpayers in comprehending the tax implications associated with such decisions. This phenomenon has the potential to impede tax compliance and engender skepticism towards the tax system. Therefore, safeguarding the independence of judicial institutions, especially the Tax Court, from political intervention is vital to ensure that tax decisions are founded on law and

objective evidence, without any political prejudice. Ensuring the preservation of public trust in the judicial system and the integrity of the tax justice system in Indonesia is of paramount importance.

Second: Limited Resources.¹⁶ The Tax Court encounters constraints in relation to financial resources, human capital, and physical facilities. The Tax Court's operational efficiency and independence are significantly influenced by resource constraints, encompassing factors such as the quantity of judges, staff, cash, and facilities available. In scenarios characterized by a constrained number of judges or staff members, the Tax Court may have challenges in effectively and expeditiously handling a substantial caseload. The potential causes of trial delays or protracted completion might be attributed to these constraints, thereby impeding the efficacy of the judicial process. Insufficient financial resources can also have an impact on the accessibility of high-quality human resources, training opportunities, and the utilization of necessary technologies to facilitate the trial process. Insufficient financial resources may impede the provision of comprehensive training for judges and clerks, as well as restrict the allocation of funds towards information

¹⁶ Arifah, D. (2021). *Analisis Manajemen Sumber Daya Manusia Strategik dalam Upaya Meningkatkan Kinerja Pegawai di Kantor Pengadilan Agama Sumenep*. *Jurnal Pamator: Jurnal Ilmiah Universitas Trunojoyo*, 14(1), 10-14. Nisa, I. C. (2017). *Pengaruh kualitas sumber daya manusia dan sarana prasarana terhadap produktivitas kinerja*

pegawai di kantor pengadilan agama kelas 1B kabupaten Sukoharjo. Ernawati, E. (2015). *Peran pengembangan sumber daya manusia dalam meningkatkan prestasi kerja pegawai di Pengadilan Agama Lamongan* (Doctoral dissertation, Universitas Islam Negeri Maulana Malik Ibrahim).

technology advancements that have the potential to enhance efficiency in case administration and safeguard the integrity of data. In addition to the aforementioned factors, insufficiencies in infrastructure, such as a scarcity of courtrooms or inadequate technical resources, can also exert an influence on the progression of legal proceedings. In light of the prevailing conditions, the Tax Court may encounter challenges in its endeavor to ensure the smooth and efficient progression of processes. The presence of these limits has the potential to undermine the autonomy of the Tax Court, as external forces such as political pressures or economic interests may exploit this circumstance to impede the legal proceedings. Hence, it is imperative to address these constraints on resources in order to ensure the Tax Court's effective functioning, autonomy, and impartiality.

Third: Regulatory Ambiguity.¹⁷ The absence of explicit legal rules pertaining to the autonomy of the Tax Court may give rise to varying interpretations and consequently create ambiguity in the execution of judicial responsibilities. The absence of clear and definitive legal parameters pertaining to the autonomy of the Tax Court might result in judges and

participants in the tax adjudication process encountering divergent understandings concerning the boundaries and extent of their independence. The presence of ambiguity in this context has the potential to initiate legal conflicts and disputes, as the involved parties may hold divergent opinions pertaining to the autonomy of the Tax Court. Furthermore, the absence of explicit legal rules creates potential avenues for political intervention or external influences in the judicial proceedings, thereby jeopardizing the autonomy of the institution. In order to safeguard the autonomy of the Tax Court, it is imperative to establish a well-defined and inclusive legal structure that governs the conduct of its judges, delineates the boundaries of administrative or legislative authority, and furnishes explicit directives pertaining to their obligations and accountabilities. By adopting this approach, it is possible to establish a standardized and coherent understanding concerning the autonomy of the Tax Court, so guaranteeing legal certainty and upholding the integrity of the Indonesian tax justice system.

Fourth: External Pressure.¹⁸ The Tax Court encounters external pressures emanating from diverse

¹⁷ 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.

Arifin, M. N. (2015). *Reformasi Pengelolaan Pajak Dalam Pembangunan Ekonomi Umat*.

¹⁸ Salam, A. (2022). *Pengaruh Tekanan Publik dan Organisasi Kemasyarakatan Terhadap Kemandirian Hakim dalam Memutuskan Perkara Psicotopika/Narkotika Sebagaimana diatur Dalam UU No. 5/1997 dan UU No. 22/1997*. Jurnal Hukum

entities, including as governmental bodies, media outlets, and specific interest groups. The exertion of pressure can manifest in several ways, such as intimidation, media campaigns, or threats to the personal protection of judges. These actions have the potential to undermine the autonomy of the judiciary. Governmental pressure can manifest as an inclination to exert influence on tax-related determinations in order to further a specific political or economic agenda. The media can exert influence by shaping public opinion, so impacting the public's perception of tax cases. The potential endangerment of a judge's personal safety, whether in the form of physical harm or through the implementation of negative campaigns, has the capacity to instill fear and exert influence over the judge's decision-making process. Under such situations, judges may have a sense of compulsion to provide a verdict by taking into account the potential threats posed to their own well-being or that of their families. The many manifestations of pressure have the capacity to erode the autonomy of the Tax Court. The essential for a fair and integrity-driven justice system is the independence of judges. Hence, it is imperative to recognize, acknowledge, and mitigate these influences by implementing

robust legislative frameworks, providing comprehensive training programs to enhance the psychological fortitude and ethical conduct of judges, and establishing robust institutional mechanisms to safeguard the autonomy of the Tax Court.

Fifth: Dependence on Tax Authorities.¹⁹ The Tax Court continues to depend on information and data given by tax authorities, such as the Directorate General of Taxes. Consequently, this reliance may potentially impact the impartiality and independence of the court while evaluating tax matters. The existence of this interdependence necessitates the court's reliance on both the disputing parties (tax and taxpayer) and the tax authorities in order to get pertinent data and information pertaining to the case being examined. The dependence on one party's information can potentially give rise to a conflict of interest, as it is anticipated that courts uphold their independence while utilizing such material in the resolution of disputes. This may lead to skepticism among the general public regarding the impartiality of court rulings, particularly if the information presented by tax officials is found to be erroneous or biased. In order to uphold the autonomy of the Tax Court, it is

dan Bisnis (Selisik), 8(1), 161-176. Satria, D. N., & Fernanda, S. (2022). *Pengaruh Tekanan Keuangan dan Komisararis Independen Terhadap Penghindaran Pajak*. *Jurnal Penelitian dan Pengkajian Ilmiah Sosial Budaya*, 1(2), 238-251.

¹⁹ Prastyatini, S. L. Y., & Rahmawati, W. (2023). *Pengaruh Nasionalisme, Tingkat Pendapatan, Kepercayaan Pada Otoritas Pajak Terhadap*

Kepatuhan Membayar Pajak Pribadi. *Modus*, 35(1). Putri, A. A. (2022). *Pengaruh Persepsi Pelayanan Tax Center dan Persepsi Korupsi Otoritas Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi dalam Membayar Pajak pada Kantor Pelayanan Pajak Pratama Serpong*. *Jurnal Multidisiplin Indonesia*, 1(1), 309-318.

imperative that the institution possesses autonomous means of obtaining pertinent tax data and information. Promoting transparency in the flow of information between tax authorities and the judiciary, along with facilitating unrestricted access to relevant data for judges, can contribute to mitigating concerns around the autonomy of the tax judiciary. Furthermore, the implementation of procedures that guarantee the impartial presentation of data and provide judges with access to diverse sources of information can effectively uphold the integrity and objectivity of the Tax Court when evaluating tax cases.

Sixth: Unclear Limits of Authority.²⁰ The Tax Court's jurisdictional limitations, particularly in the resolution of specific tax disputes, have the potential to restrict their autonomy in rendering definitive and equitable judgments. In the absence of explicit directives, Tax Court judges may have challenges in ascertaining the boundaries of their jurisdiction when it comes to evaluating and adjudicating intricate or contentious cases. The presence of uncertainty in legal proceedings might create opportunities for external meddling or political pressure, which

may exert an influence on the final determinations made by the court. Ambiguity in boundaries can give rise to legal indeterminacy, causing taxpayers and tax authorities to face uncertainty over the treatment and resolution of specific cases. The aforementioned phenomenon has the potential to undermine the trust and faith of the general public in the reliability and uniformity of the tax justice system. Hence, in order to safeguard the autonomy of the Tax Court, it is imperative to establish precise and robust legislation and rules pertaining to the jurisdiction and constraints of this entity. The provision of explicit rules can establish a robust foundation for Tax Court justices to render equitable and impartial judgments, safeguarding their autonomy from any extraneous influences that may compromise their independence. The Tax Court is able to effectively execute its duties with confidence and independence, thereby upholding the integrity of the tax justice system in Indonesia, through the establishment of a well-defined authority.

Seventh: Non-Compliance with Court Decisions.²¹ The independence of the courts may be compromised if the decisions rendered by the Tax Court are

²⁰ Adiyanta, F. S., Widyastuti, C. S., & Rosalina, E. (2021). *Pemanfaatan Diskresi Kewenangan Pemungutan dan Penagihan Pajak Di Masa Pandemi Covid-19*. *Perspektif*, 26(1), 17-26. Afriani, R. *Analisis Sistem dan Prosedur Pelayanan Pajak Pada Kantor Samsat Provinsi Kalimantan Barat*. *Jurnal Kajian Ilmiah Akuntansi Fakultas Ekonomi UNTAN (KIAFE)*, 6(1).

²¹ Gaol, R. L., & Sarumaha, F. H. (2022). *Pengaruh kesadaran wajib pajak, pelayanan fiskus, penyuluhan wajib pajak, pemeriksaan pajak dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi pada Kantor Pelayanan Pajak Pratama Medan Petisah*. *Jurnal Riset Akuntansi & Keuangan*, 134-140.

not duly acknowledged or effectively enforced by the tax authorities or the disputing parties, as this renders the court's rulings devoid of tangible practical consequences. The measure of a court's independence extends beyond the judge's capacity to render decisions, encompassing the degree to which these decisions are acknowledged, esteemed, and effectively executed in practical terms. The erosion of the judge's authority and the integrity of the institution may occur if Tax Court decisions are not enforced, either as a result of non-compliance by tax officials or taxpayers. The independence of the Tax Court may be compromised in instances where its decisions are not duly acknowledged, owing to political, economic factors, or external influence exerted by vested stakeholders. In the event that the ruling is not executed with a strong and equitable approach, there is a possibility that the Tax Court could see a decline in public and taxpayer trust, leading to uncertainties over the efficacy of the tax justice system. Hence, it is imperative for the tax justice system to possess efficient and dependable enforcement methods, while also guaranteeing the complete adherence and execution of Tax Court rulings. The preservation of the Tax Court's independence and the integrity of its institution can be achieved through the rigorous enforcement of court decisions, thereby guaranteeing

the tangible influence of their rulings on tax procedures within Indonesia.²²

The author asserts that the restrictions and obstacles associated with attaining the independence of the Tax Court are fundamental elements in safeguarding the integrity and efficacy of the tax justice system. In order to surmount these problems, nations must enhance the legal infrastructure that bolsters the autonomy of the Tax Court. This necessitates the establishment of unambiguous, robust, and accountable legal statutes and rules pertaining to the jurisdiction and boundaries of the organization. In order to ensure the successful execution of their responsibilities, it is imperative to allocate sufficient financial and human resources to the Tax Courts. Furthermore, it is of utmost importance to engage the public in the oversight and endorsement of tax justice institutions' integrity. The active involvement of the general public has the potential to foster transparency, accountability, and trust within the tax justice system. Through the active engagement of the general public, the Tax Court's rulings can be subjected to enhanced scrutiny, so fostering a heightened sense of trust in the institution's integrity. Safeguarding judges from external pressures and interventions is a crucial measure. It is imperative to provide Tax Court judges with robust legal safeguards to ensure their ability to render decisions

²² Veriani, I. (2022). *Pengaruh Norma Subjektif Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Empiris*

Pada Kantor Bersama Samsat Kabupaten Konawe). Jurnal Manajemen Strategik dan Simulasi Bisnis, 3(2), 31-45.

grounded in law and evidence, free from apprehension over potential threats or external interference that may compromise their autonomy. By confronting these obstacles and enacting these strategies, the Tax Courts can uphold their autonomy and fulfill their duties with ethical conduct, thereby preserving public confidence and playing a crucial role in promoting tax fairness in Indonesia.

4. The meaning and implications of Article 24 Paragraph (1) of the Constitution of the Republic of Indonesia regarding the independence of the Tax Court

According to Article 24, Paragraph (1) of the 1945 Constitution, it is stipulated that every person has the right to an independent, unbiased, and fair judicial system. This article possesses profound significance in relation to the autonomy of the Tax Court and carries substantial consequences for the functioning and long-term viability of this establishment.²³

The meaning of Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia regarding the Independence of the Tax Court is:

First: Independence. The 1945 Constitution of the Republic of Indonesia, specifically Article 24 Paragraph (1), underscores the importance of safeguarding the

autonomy of the Tax Court by ensuring its independence from political influence, external pressure, and interference by specific entities. Decisions rendered by the Tax Court must exhibit independence and be grounded in legal principles and factual evidence, rather than being influenced by political factors or personal biases. This piece underscores the imperative for the Tax Court to function autonomously, free from external influences such as the political climate or vested interests. This essay presents a robust legal foundation for safeguarding the autonomy of the Tax Court in rendering tax-related judgments. The ultimate determinations must be exclusively derived from legal analysis and empirical substantiation, devoid of any external influence or interference. This article serves to safeguard the integrity of the Tax Court as an autonomous judicial entity, entrusted with the duty of ensuring fairness in matters pertaining to tax controversies. The significance of Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia lies in its emphasis on the fundamental principles of autonomy for the Tax Court. This provision serves as a crucial cornerstone in upholding the confidence of both the general public and taxpayers in the Indonesian tax justice system. It is imperative to guarantee the equitable resolution of

²³ 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. 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.

each tax issue, devoid of any external interference or influence, and in strict adherence to the relevant legal framework.

Second: Clean. The Tax Court places significant emphasis on the integrity and honesty of the institution when defining the term "clean." It is anticipated that the Tax Court will fulfill its obligations in an impartial manner, devoid of any instances of corruption, nepotism, or discrimination. In the execution of the judicial procedure, it is imperative for the Tax Court to guarantee the transparency and absence of any irregularities in both the decisions made and the overall court process. Integrity encompasses the virtues of honesty, courage, and constancy, which guide individuals in their decision-making processes, grounded in adherence to established laws and factual information. The Tax Court is required to operate autonomously, free from any extraneous influences like as political pressure or personal interests. The integrity of the judicial process encompasses the imperative to refrain from engaging in any acts of bribery, corruption, or collaboration that may have undue influence on the determination of tax-related verdicts. Transparency is the practice of conducting court proceedings in a manner that promotes openness, which includes facilitating access to information, ensuring clarity in procedures, and disclosing the rationale and factors influencing each judgment made. By adopting this approach, the general public is afforded

the opportunity to observe and comprehend the tax judicial process with clarity, so instilling a sense of assurance that the decisions rendered are the outcome of an equitable and transparent procedure. Ensuring the adherence to ethical and legal standards inside the Tax Court is essential in upholding its autonomy and fostering public confidence in the institution. The ideals of integrity, honesty, and transparency play a crucial role in upholding the integrity of the Tax Court as an independent judicial entity within the Indonesian tax justice system.

Third: Impartial. The Tax Court is required to maintain an impartial stance, refraining from favoring any party involved in the trial, whether it be the taxpayer or the tax authority. The principle of neutrality is fundamental in the execution of judicial duties, as it guarantees that decisions made are the outcome of impartial deliberation and are grounded in established legal principles and factual evidence. In addition to its impartiality, the Tax Court is also obligated to ensure equitable treatment for all parties engaged in the trial. Equitable treatment encompasses various fundamental principles, such as the entitlement to a fair hearing, the opportunity to provide substantiating facts and persuasive arguments, and the assurance of receiving judgments grounded in relevant legal provisions. It is imperative that all parties involved, including both taxpayers and tax authorities, are subject to equitable treatment under the law, devoid of any

form of discrimination or unjust practices. The establishment of public trust in the tax justice system is contingent upon the imperative task of guaranteeing equitable treatment and impartiality within the Tax Court. The Tax Court is able to fulfill its role as an autonomous judicial entity and garner public and stakeholder trust in the resolution of tax disputes by ensuring equitable treatment and impartiality in each case.

The implications of Article 24 Paragraph (1) regarding the Independence of the Tax Court are:

First: Judge Protection.²⁴ The safeguarding of Tax Court judges from termination or external influences that may compromise their autonomy in decision-making is firmly established by Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia. According to the article, the exercise of judicial authority is vested in a Supreme Court and subordinate judicial entities, situated within the country's capital. This article substantiates the notion of judicial independence and safeguards judges against any external interference that may potentially impact their decision-making process. Within the framework of the Tax Court, Article 24, Paragraph (1) ensures that judges presiding over cases in the Tax Court has the

autonomy to provide judgments grounded in established legislation and factual evidence, devoid of any political coercion or external influences. The safeguarding of this protection holds significant importance in guaranteeing a just, transparent, and impartial tax justice procedure. It also serves to instill a sense of trust and confidence among the general public and taxpayers in the tax justice system of Indonesia. The essential legal basis for safeguarding the independence of the Tax Court from potential external threats that may impede its functioning is provided by Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia.

Second: Increased Trust.²⁵ The enforcement of Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia has led to the establishment of public trust in the fairness and ethical conduct of the Tax Court. The Tax Court's legal certainty and independence, as constitutionally ensured, instill trust that all decisions made by this institution are founded upon objective and impartial legal principles. The establishment of trust plays a crucial role in ensuring that the general public and taxpayers perceive equitable treatment within the tax justice process. When there is a perception among the general public

²⁴ Faisal, A. (2016). *Politik Hukum Perlindungan Hakim*. Jurnal Cita Hukum, 4(1).
Latuconsina, R. (2017). *Politik Hukum Kekuasaan Kehakiman*. TAHKIM, 11(2).

²⁵ Arda, R. (2020). *Politik Hukum Peraturan Perundang-Undangan tentang Perbuatan Merendahkan Marwah Peradilan (contempt of court)*

di Indonesia (Doctoral dissertation, Universitas Andalas). Palomita, A., & Astuti, S. I. (2023, July). *Menakar Kepercayaan Publik Kepada Pemerintah terhadap Isu Keamanan Digital*. In Bandung Conference Series: Communication Management (Vol. 3, No. 2).

that the Tax Court operates with fairness and integrity, it tends to result in increased compliance with tax legislation. The basis for this voluntary adherence is in the conviction that any tax-related conflicts or issues encountered will be resolved impartially and in accordance with legal principles. Individuals who perceive themselves as being subjected to equitable treatment within the tax justice system exhibit a higher propensity to hold court rulings in high regard and willingly adhere to tax regulations. Hence, the establishment of trust plays a pivotal role in fostering a culture of tax compliance within a given society. Therefore, the incorporation of Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia not only guarantees the autonomy of the Tax Court, but also establishes a basis for fostering public confidence. Trust has a key role in upholding the legitimacy and efficacy of the tax justice system, while also fostering public adherence to relevant tax legislation.

Third: Corruption Prevention.²⁶ The prevention and mitigation of corruption in the Tax Court can be effectively addressed through the robust framework established by Article 24, Paragraph (1) of the 1945 Constitution of the Republic of Indonesia, which places significant emphasis on the principle of

"cleanliness." This principle imposes a duty upon Tax Court judges to perform their responsibilities with integrity, free from any external interference or influence, including acts of corruption. Within this particular context, the use of the "clean" principle serves to diminish the likelihood of engaging in unethical or unlawful behaviors, such as bribery or nepotism, that possess the capacity to undermine the integrity and credibility of the institution. The application of the "clean" principle, as stipulated in Article 24 Paragraph (1), has a beneficial effect on upholding the integrity of the Tax Court as a just and reliable judicial entity. Tax Court justices have the ability to render impartial and unbiased verdicts, free from external influence or political meddling. This fosters a professional setting characterized by cleanliness and the absence of unethical behaviors, cultivates a climate of honesty and ethical conduct among judges, staff, and other relevant stakeholders, and upholds the reputation of the Tax Court as a trustworthy institution in the resolution of tax-related conflicts. The legal foundation for the establishment of the Tax Court and its role in combating corruption is derived from Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia. The notion of "cleanliness" plays a crucial role in upholding transparency, fairness, and the absence

²⁶ Kandar, I. (2022). *Praktik Tindak Pidana Korupsi dalam Peradilan Indonesia dan Upaya Pencegahan Korupsi oleh Penegak Hukum di Indonesia*. *Khazanah Multidisiplin*, 3(1), 64-81. Hafriada, H., & Raharja, I. F. (2017). *Analisis Yuridis*

Penerapan Tata Kelola Pemerintahan Yang Baik Sebagai Upaya Pencegahan Tindak Pidana Korupsi Di Pemerintahan Daerah Kabupaten Sarolangun. *Jurnal Sains Sosio Humaniora*, 1(2), 129-141.

of corrupt activities inside the Tax Court. By adhering to this principle, the institution safeguards its integrity and enhances public trust in the Indonesian tax justice system.

Fourth: Decision Independence.²⁷ Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia has significant ramifications, as it guarantees the independence of the Tax Court by safeguarding its rulings against any form of external interference or political pressure. This article affirms the autonomy of the Tax Court and safeguards its judges from any form of intervention that may compromise the impartiality and integrity of their legal rulings. Consequently, the conclusions rendered by the Tax Court are derived from meticulous legal interpretation and impartial evaluation of the evidence provided during the trial. Article 24, Paragraph (1) establishes a conducive atmosphere for Tax Court judges to exercise their duties autonomously, enabling them to render decisions based on relevant legislation and factual evidence without any external interference. The inclusion of political pressure or influence from certain parties is deemed inappropriate within the decision-making framework of the Tax Court. Consequently, the

rulings rendered by the Tax Court can be regarded as the outcome of impartial legal examination and substantiated by evidence, so embodying principles of fairness and sagacity in the resolution of tax-related conflicts. Hence, the ramifications of Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia establish a robust foundation for the enduring integrity of the Tax Court as an independent, equitable, and unbiased judicial entity. Decisions derived from this procedural framework can be deemed reliable due to the diligent application of legal statutes and principles of justice, hence upholding the integrity of the tax justice system and guaranteeing equitable treatment for all stakeholders engaged in the judicial proceedings.

Fifth: Public Supervision.²⁸ The Tax Court's independence and adherence to standard standards are firmly established by Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia. The general public, being the primary stakeholder, possesses the entitlement and obligation to oversee and evaluate the Tax Court's adherence to these principles. The ability to monitor and evaluate the functioning of the Tax Court is essential in ensuring the institution's responsibility to the

²⁷ Tasidjawa, Y. (2015). *Kajian Yuridis Tentang Kemandirian Kekuasaan Kehakiman Dalam Rangka Penegakan Hukum* (Law Enforcement). *Lex Administratum*, 3(6). Sasmito, J. (2015). *Mewujudkan Kemandirian Hakim Untuk Menegakkan Hukum dan Keadilan Dalam Lingkungan Peradilan Militer*. *Perspektif*, 20(1), 10-19.

²⁸ Salam, A. (2022). *Pengaruh Tekanan Publik Dan Organisasi Kemasyarakatan Terhadap Kemandirian Hakim Dalam Memutuskan Perkara Psikotropika/Narkotika Sebagaimana Diatur Dalam Uu No. 5/1997 Dan Uu No. 22/1997*. *Jurnal Hukum dan Bisnis (Selisik)*, 8(1), 161-176.

general public. The general populace possesses the entitlement to engage in the observation of legal proceedings, obtain pertinent information pertaining to court judgments, and evaluate the extent to which these judgments align with the tenets of justice and relevant legislation. By adopting this approach, members of the general public are able to actively engage in the tax justice procedure, so guaranteeing that the Tax Court fulfills its obligations in alignment with the constitutional requirements. The enhancement of openness and accountability within the Tax Court can be facilitated through the active engagement of the public in monitoring its performance. The tax justice system might experience enhancements and advancements as a result of criticism and comments received from the public. Therefore, fostering a robust partnership between the Tax Court and the community has the potential to enhance efficiency and equity in the resolution of tax-related conflicts. The public's use of their right to monitor and evaluate the work of the Tax Court is crucial in upholding the institution's integrity and ensuring that its rulings align with principles of justice and relevant legal standards.²⁹

The author asserts that within the framework of the Tax Court, the 1945 Constitution of the Republic of Indonesia, namely Article 24 Paragraph (1), serves as a robust foundation for safeguarding the autonomy of this

particular institution. The present article serves as a constitutional foundation for the autonomy of the Tax Court, while simultaneously ensuring its integrity. This article ensures the autonomy of Tax Court judges in rendering decisions by emphasizing their ability to rely on legal principles and objective evidence. Consequently, it mitigates the influence of extraneous entities, such as political pressures or interventions from vested interests. The Tax Court's independence, as stipulated in Article 24 Paragraph (1), has a favorable effect on bolstering public trust in Indonesia's tax justice system. The public and taxpayers are more likely to adhere to tax regulations when they possess a sense of confidence in the Tax Court's ability to impartially fulfill its responsibilities. The establishment of trust also fosters a favorable environment for commercial activities and financial investments, as it instills a sense of assurance among entrepreneurs that they would receive equitable treatment in the event of a tax-related disagreement. The provision stated in Article 24 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia serves as a crucial legal foundation and plays a significant role in upholding the autonomy, coherence, and public confidence in the Tax Court. Consequently, the tax justice system in Indonesia can effectively function in an equitable and transparent manner,

²⁹ Alhumami, K. (2018). *Peranan Hakim Pengawas dan Pengamat untuk Mencegah Terjadinya Penyimpangan pada Pelaksanaan Putusan*

Pengadilan/The Role of Supervisory Judge to Prevent the Discretion in Court Decision Implementation. Jurnal Hukum dan Peradilan, 7(1), 45-66.

fostering an environment that promotes tax compliance and facilitates economic growth.

5. Role and Authority of the Tax Court in Maintaining its Independence

The Tax Court, functioning as an autonomous judicial entity, plays a crucial role within the framework of the tax justice system. The primary responsibility of the Tax Court is to adjudicate tax-related conflicts that arise between taxpayers and tax authorities. The individuals in question engage in the practice of attentively considering arguments presented by opposing parties, evaluating the available evidence, and subsequently rendering decisions that are grounded in the relevant legal framework. In this particular scenario, the autonomy of the decision-makers ensures that the choices made are derived from impartial assessment, devoid of any external influences. The Tax Court serves as a safeguard for the protection of taxpayers' rights. Taxpayers have the opportunity to assert their defense and convey their reasons in an equitable manner. Within this particular framework, the autonomy of the Tax Court guarantees that taxpayers are afforded equitable treatment under the legal system, devoid of any form of prejudice or bias. Furthermore, the Tax Court plays a crucial role in upholding legal certainty within the realm of taxation. The judgments made by individuals in positions of authority establish legal precedents that contribute to the establishment of uniformity and clarity in the

implementation of tax legislation. The Tax Court, being an autonomous entity, enjoys the advantage of being shielded from political meddling or foreign influence. This measure serves to mitigate the potential for the misuse of authority and guarantees that judgments made are impartial and equitable. The Tax Court is tasked with upholding transparency and accountability within the legal process. The judgments made by individuals should be subject to both legal and ethical accountabilities. It is imperative that the judicial process be conducted with transparency and openness, thereby safeguarding the integrity of the tax justice system. The Tax Court, being an autonomous entity, also assumes the responsibility of overseeing the policies and activities of the tax authorities. Tax authorities' acts can be evaluated to determine their compliance with the law, so aiding in the prevention of potential abuses of power. The independence of the Tax Court is crucial in fulfilling these responsibilities. In order to uphold justice, safeguard taxpayers' rights, and foster public confidence in the tax justice system, it is imperative that it be devoid of political interference and external pressures. The independent judicial institution's existence serves as the fundamental basis for upholding

integrity and fairness in the implementation of tax law.³⁰

The Tax Court, being an autonomous judicial entity, undertakes many measures to uphold its independence under external pressures and obstacles. Several initiatives are undertaken to ensure the preservation of these institutions as autonomous and impartial entities, encompassing both internal and exterior policy. Tax Courts are subject to legal provisions or rules that grant them a certain degree of autonomy and independence. The aforementioned legal laws establish protocols for the selection of judges, trial proceedings, and the limited circumstances under which judges may be changed, subject to a transparent and legally regulated process. The Tax Court is afforded a distinct and elevated status within the judicial system, often comparable to that of a superior court. This role affords individuals with increased autonomy and decision-making power. Furthermore, it should be noted that the Tax Court maintains a stringent code of ethics that applies to both its judges and staff members. The establishment of independence is predicated upon a steadfast dedication to ethics and integrity. Individuals are anticipated to fulfill their responsibilities with a commitment to honesty and integrity, refraining from exhibiting bias towards any particular faction. It is imperative for the Tax

Court to conduct the trial proceedings with a commitment to openness and transparency. It is imperative that decisions, legal processes, and arguments presented are made readily available to the public in order to facilitate public assessment of their efficacy. It is imperative to offer continuous training and development opportunities to judges and staff members of the Tax Court. By possessing current information and skills, individuals are able to perform their responsibilities with enhanced effectiveness and autonomy. The Tax Court may implement a rigorous internal monitoring system to ensure that the decisions made align with legal and ethical standards. Furthermore, it is crucial to emphasize the significance of external oversight, which encompasses the supervision conducted by independent entities or civil society organizations, in order to guarantee the responsibility of these entities. The inclusion of the general public in the trial proceedings and the provision of clear and open information regarding the determinations made are measures aimed at mitigating the potential influence of external forces and bolstering the autonomy of institutions. It is imperative for the Tax Court to demonstrate the fortitude to repudiate any manifestation of political intervention inside the trial proceedings. It is imperative to ensure

³⁰ 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. Basri, H. (2021). *Eksistensi Pengadilan Pajak dalam Penyelesaian Sengketa Pajak*. *Nusantara Hasana Journal*, 1(4), 7-14.

that individuals' decision-making processes remain unaffected by political influences.

The Tax Court can safeguard its independence by implementing measures to maintain neutrality, impartiality towards all parties, and adherence to objective and equitable evaluations in the court proceedings. The significance of this independence lies in its ability to safeguard decision-making processes from external pressures or political agendas. In order to ensure the objectivity, fairness, and accuracy of its decisions, it is imperative for the Tax Court, as an autonomous judicial entity, to operate without any external intervention.

D. CONCLUSIONS

The examination of the autonomy of the Tax Court within the framework of the Constitution of the Republic of Indonesia highlights the intricate nature of the challenges encountered by this particular institution. The Tax Court's ability to maintain its independence is persistently examined through a range of limits and difficulties that may impede its pursuit of optimal autonomy. One of the constraints encountered pertains to the political engagement observed in the procedure of judicial appointments and tax determinations. The engagement in political affairs has the potential to give rise to political partiality and jeopardize the autonomy of the court. In addition to the aforementioned factors, the presence of constrained resources, including financial

allocation and human capital, presents significant impediments. The dearth of judicial personnel and staff possessing specialized knowledge in the domain of taxation can impede the expeditious resolution of cases. Additional obstacles encompass the absence of explicit legal stipulations pertaining to the autonomy of the Tax Court, the influence exerted by diverse entities such as the government or the media, and the Tax Court's reliance on data furnished by tax authorities. This evidence underscores the necessity for ongoing endeavors to surmount these constraints and difficulties, in order to guarantee that the Tax Court can execute its duties autonomously and equitably, in alignment with pertinent legal tenets.

The independence of the Tax Court in Indonesia is firmly established under Article 24, Paragraph (1) of the NRI Constitution. The principles delineated in the article establish a fundamental legal foundation for an autonomous, uncorrupted, and unbiased court. The constitutional framework ensures the autonomy of the Tax Court, thereby safeguarding judges' ability to render decisions grounded in legal principles and factual evidence, free from any external influence originating from the executive, legislative, or other vested entities. The legal foundation for the autonomy of the Tax Court is established under Article 24, Paragraph (1) of the NRI Constitution. These principles establish the independence of the Tax Court as a fundamental human right for all citizens of

Indonesia. Within the realm of taxation, this serves to guarantee the equitable and open nature of the tax judicial procedure, as well as the impartiality and legality of the decisions made by the Tax Court. By adopting this approach, the preservation of public confidence in the tax justice system can be ensured, thereby establishing the Tax Court as an authoritative and reliable entity in the resolution of tax disputes within the Indonesian context.

The maintenance of independence is of utmost importance in relation to the role and power of the Tax Court. In the execution of its responsibilities, the Tax Court is required to function in a manner that upholds transparency, adheres to high ethical standards, and maintains unquestionable objectivity. It is imperative for individuals to ensure that each decision made is grounded on legal principles, robust evidence, and notions of justice. The establishment of public and taxpayer trust in the integrity of the institution is fostered by the Tax Court through the demonstration of fair behavior and adherence to rigorous ethical standards. The preservation of the autonomy of the Tax Court holds significant implications not just for the resolution of tax-related conflicts, but also for fostering an atmosphere of profound societal confidence. The Tax Court can safeguard its integrity by upholding its independence, so limiting the risk of being swayed by political pressure, foreign interests, or meddling. This engenders a sense of assurance that each decision rendered

by the Tax Court is the outcome of a procedural framework that upholds principles of equity, openness, and impartiality, devoid of any influence from specific stakeholders. The Tax Court, operating autonomously, has the dual purpose of ensuring fairness in the resolution of tax disputes and bolstering public confidence in the tax judiciary, establishing a robust cornerstone within the Indonesian tax system.

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