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## State Institutional Law: Dualism in the Development of the Tax Court in Indonesia Between the Supreme Court and the Ministry of Finance

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#### Abstract.

This article discusses the dualism in developing the Tax Court in Indonesia, which involves the Supreme Court and the Ministry of Finance. The research background includes the complexity of the tax justice system and challenges in coordination between the two institutions. The research aims to identify this dualism coaching system's benefits, weaknesses, and potential risks. The research method used is qualitative, with a literature and legislation approach to analyze the legal framework and its practical implementation. The research results show that the dualism coaching system provides a variety of approaches but also creates the potential for conflict, uncertainty, and waste of resources. This article concludes by stating the importance of improving coordination between the Supreme Court and the Ministry of Finance to increase efficiency and effectiveness in developing the Tax Court and ensure legal certainty in resolving tax disputes in Indonesia.

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#### Keywords:

Coaching Dualism;  
Tax Court; Supreme  
Court; Ministry of  
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## A. INTRODUCTION

The Indonesian Tax Court is a judicial organization that is independent and responsible for resolving tax issues. This organization is pivotal as the mediator when resolving disagreements between tax authorities and taxpayers or other applicants about tax matters. The Tax Court operates as an official place where parties to a disagreement can make arguments, defend themselves, and obtain fair and objective conclusions based on the law that applies to the situation. The existence of the Tax Court contributes to the maintenance of a tax system that is both fair and open to public scrutiny. The judges' job in the Tax Court is to analyze the information and arguments that both sides of the dispute have presented and then to reach a conclusion based on the most accurate interpretation of the relevant tax laws. In this context, the Tax Court plays a crucial role in ensuring that tax law enforcement is carried out fairly and in compliance with the provisions of any applicable laws that may be applicable. This encourages public and taxpayer confidence in the integrity and fairness of Indonesia's tax justice system to grow, which is a positive outcome.<sup>1</sup>

The Tax Court's role in resolving tax issues is essential in Indonesia. There is a guidance structure in place, which involves the Supreme Court and the Ministry of Finance, to guarantee

that the Tax Court can perform its functions and duties to the best of its ability. The rulings issued by the Tax Court are subject to oversight and improvement by the Supreme Court, which is responsible for the court's overall operations. In this instance, the Supreme Court is responsible for supplying the Tax Court justices with guidelines, training, and oversight of their work performance. The Supreme Court is also responsible for regulating administrative matters, such as establishing rules and processes that the Tax Court must follow while dealing with disputes involving taxes. In the meanwhile, the direction of policy on the enforcement of tax laws is provided by the Ministry of Finance. They can offer direction and policies to the Tax Court regarding the priorities that should be followed while resolving particular tax disputes. For the Tax Court to function effectively, it is the Ministry of Finance's responsibility to provide the required funding and resources. This includes allocating funds in the budget for the training of judges, the infrastructure of courts, and other human resources. It is intended that the Tax Court, under the guidance of the Supreme Court and the Ministry of Finance, will be able to function at its highest potential in resolving tax disputes, maintaining justice, and improving the integrity and quality of Indonesia's tax justice system.<sup>2</sup>

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<sup>1</sup> Tomson, S. (2022). *Reposisi pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia*. *Honeste Vivere*, 32(2), 108-122.

<sup>2</sup> Sasanti, D. N., & Indah, H. T. K. (2022). *Problematika Penyelesaian Sengketa di Pengadilan Pajak Dalam Rangka Perwujudan Peradilan*

The importance of collaboration and synergy between the Supreme Court and the Ministry of Finance in building the Tax Court involves several essential characteristics that promote the smoothness and success of this institution in resolving tax disputes in Indonesia. The Supreme Court and the Ministry of Finance have an excellent working relationship, allowing for clear communication regarding tax law policies. This coordination enables them to prioritize cases that need to be resolved quickly, ensuring fairness and lowering the amount of work that needs to be done by the Tax Court. The Supreme Court and the Ministry of Finance share a synergy that allows them to share expertise and experience, including in complicated situations. The judges on the Tax Court can improve their grasp of contemporary tax issues through collaborative conversations and training, which can also assist them in making quality decisions and reduce the likelihood of legal interpretation errors. The formulation of tax law policies that are consistent with evolving social, economic, and legal norms is made possible by the close coordination that exists between the Ministry of Finance and the Supreme Court. This entails conducting a comprehensive examination and bringing tax legislation up to date, which will then be used to direct decisions made by the

Tax Court. The provision of sufficient financial and personnel resources for the Tax Court's activities is a significant responsibility that falls on the shoulders of the Ministry of Finance. Through coordination with the Supreme Court, it is possible to ensure that a suitable budget is allocated for the preservation of court facilities, the recruitment and development of support staff, and the training of judges. The public's confidence in the administration of tax justice is another benefit of productive collaboration between these agencies. Legal certainty and the perception that the Tax Court functions openly and somewhat are essential factors in winning the confidence and trust of the general public. Suppose the Supreme Court and the Ministry of Finance can coordinate their efforts effectively. In that case, the Tax Court will be able to function at its full potential, render fair and accurate rulings, and receive the assistance necessary to improve the overall quality of Indonesia's tax justice system.<sup>3</sup>

This research examines the dualistic nature of the Tax Court's development in Indonesia, specifically concerning its relationship with the Supreme Court and the Ministry of Finance. The study aims to gain insights into the structural aspects of the Tax Court's development, as well as the supervisory and managerial roles

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*Sederhana, Cepat, dan Biaya Ringan*. Reformasi Hukum, 26(1), 21-38.

<sup>3</sup> Erwiningsih, W. (2021). *Implementasi Penyelesaian Sengketa Pajak Pada Pengadilan Pajak*

*Indonesia*. *Justicia Sains: Jurnal Ilmu Hukum*, 6(2), 248-262.

played by the Supreme Court and the Ministry of Finance in overseeing the activities of the Tax Court. Researchers can access and gather information about the rules, regulations, and methods various institutions have implemented. In addition, to assess this coaching dualism's degree of efficacy and efficiency. This encompasses the degree to which the rules and procedures enacted by the Supreme Court and the Ministry of Finance can effectively guarantee expeditious, equitable, and precise settlement of tax disputes. In addition, scholars can assess the extent to which this dichotomous guidance system confers advantages or impedes the functioning of the Tax Court. This assessment entails an examination of the efficacy of case management, the degree of stakeholder contentment, and the Tax Court's competence in fulfilling its responsibilities. In addition, scholarly investigation may also examine the influence of dualism in guiding judicial rulings rendered by the Tax Court. This inquiry pertains to the extent to which the legal interpretation and examination of decisions made by the Tax Court are affected by the influence exerted by the Supreme Court and the Ministry of Finance. Research can also assess the degree of transparency and accountability exhibited by the Supreme Court and the Ministry of Finance in their oversight of the Tax

Court's rules and procedures. Is the coaching process subject to public accountability, and does it exhibit sufficient transparency in the decision-making process?<sup>4</sup>

Research on the dualism of Tax Court guidance offers several advantages. Firstly, it facilitates a comprehensive comprehension of the role and procedures of guidance within the court. Additionally, the court may utilize the findings from this research to enhance the calibre of their legal decisions. Consequently, the findings of this research can subsequently offer suggestions to governmental bodies concerning necessary policy or regulatory modifications to improve the efficacy and efficiency of the Tax Court development system. This research has the potential to promote transparency and accountability in the establishment of the Tax Court by shedding light on policies that require greater openness and responsibility to the general public. The findings of this study may serve as a foundation for future, more comprehensive investigations on the involvement of pertinent institutions in the tax justice framework in Indonesia. This research aims to give valuable insights to legal practitioners, policymakers, and academics in Indonesia by comprehending the dualism of Tax Court instruction and analyzing its effects. The findings of this study can

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<sup>4</sup> Tumbel, T. G. (2017). *Penyelesaian Sengketa Pajak Melalui Undang-Undang Nomor 14 Tahun 2002 Tentang Pengadilan Pajak*. Lex Et Societatis, 5(7). Mushawirya, R., Nuriyatman, E.,

& Windarto, W. (2020). *Penyelesaian Sengketa Pajak Menurut Undang-Undang Nomor 14 Tahun 2002 Tentang Pengadilan Pajak*. FisiPublik: Jurnal Ilmu Sosial dan Politik, 5(2), 1-10.

contribute to enhancing the efficacy and fairness in resolving tax disputes.<sup>5</sup>

Investigating the dichotomy in establishing the Tax Court in Indonesia, including the Supreme Court and the Ministry of Finance, holds significant scholarly significance and timeliness. This study has the potential to facilitate the identification of vulnerabilities inside current dual coaching systems. Based on a comprehensive comprehension of these issues, proposals for enhancements might be proffered to enhance the efficiency and efficacy of the Tax Court in managing tax disputes. This research aims to strengthen public confidence in the tax justice system by examining the procedures and determinations made by the Tax Court, which operates under the oversight of the Supreme Court and the Ministry of Finance. A populace that trusts the ethical standards upheld by the judicial system would exhibit a higher propensity to adhere to tax obligations and comply with tax legislation. This research can safeguard taxpayers' rights by guaranteeing judicial proceedings' equitable and lawful conduct. The identification of issues within this dualistic system has the potential to enhance the treatment

of taxpayers and provide equitable access to justice. This research has the potential to foster transparency and accountability inside the Tax Court's guidance and decision-making process. This research can encourage authorities to enhance transparency in their policies and actions by employing objective examination. The findings of this study have the potential to offer significant insights for policymakers and authorities in Indonesia, enabling them to enhance the tax justice system. Scholars' suggestions can serve as valuable guidance for urgent legal and policy modifications. In addition to those mentioned above, this research holds potential as a foundation for future investigations and comparative analyses of tax justice systems in many nations. The case of Indonesia serves as a good case study for countries grappling with the challenge of establishing a Tax Court in the context of dualism. The research on the Dualism of Tax Court Development in Indonesia will offer valuable insights to stakeholders, enhance the tax justice system, and guide efforts towards further advancements in resolving tax disputes within the country.<sup>6</sup>

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<sup>5</sup> 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. 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. Ningtias, A. C. (2022). *Evaluasi Putusan Sengketa Pajak Atas Pembayaran Royalti Kepada Pihak Afiliasi: Studi Kasus Putusan Banding Pengadilan Pajak Periode 2014-2019*. Jurnal

Ekonomi, Manajemen dan Perbankan (Journal of Economics, Management and Banking), 8(2), 85-94.

<sup>6</sup> 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. Найко, В. И. (2002). Налоговый суд США как орган административной юстиции. Вестник Российского университета дружбы народов. Серия: Юридические науки, (2), 131-140.

From the above background, the author focuses the research on several questions: What are the challenges in the Dualism System of Tax Court Development? What are the benefits, weaknesses and potential risks of the dualism coaching system? What recommendations can be given to improve coordination and collaboration between the Supreme Court and the Ministry of Finance?

## B. METHODS

The present study employs qualitative research methodologies, specifically utilizing a literature approach and a statutory approach, to investigate the dualism of Tax Court development in Indonesia, focusing on the relationship between the Supreme Court and the Ministry of Finance. The selection of this research methodology was motivated by the intricate nature of the subject matter, which encompasses legal and institutional elements. Qualitative research enables scholars to comprehend social and institutional processes in-depth. Within this study's scope, utilizing a qualitative methodology facilitates a comprehensive examination of legal literature and statutory provisions pertaining to the evolution of the Tax Court. This study focuses on

quantitative data and statistical analysis and aims to comprehensively comprehend the contextual factors, procedural aspects, and dynamic elements associated with the evolution of Tax Court dualism.<sup>7</sup>

The literature approach entails an examination of many literary sources, including books, journal articles, research papers, and government documents, on the duality of the Tax Court's guidance. This literature review enables academics to gain insights into historical advancements, comparative analyses with other nations, and significant themes in relevant scholarly works. This literature review is a robust basis for developing pertinent and comprehensive research inquiries. The statutory method entails thoroughly examining the legal instruments that dictate the principles and guidelines the Tax Court follows. This examination encompasses relevant legislation, governmental regulations, and executive orders issued by the President. This approach involves the evaluation of the current legal framework by academics, focusing on identifying any contradictions or conflicts among the relevant regulations.

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<sup>7</sup> Sugiyono, D. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*. Yani, J. A., Mangkunegara, A. A. A. P., & Aditama, R. (1995). *Sugiyono. 2017, Metode penelitian kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta. Procrastination and Task Avoidance: Theory, Research and Treatment. New York: Plenum Press, Yudistira P, Chandra, Diklat Ku.

Zakariah, M. A., Afriani, V., & Zakariah, K. M. (2020). *Metodologi Penelitian Kualitatif, Kuantitatif, Action Research, Research and Development (R n D)*. Yayasan Pondok Pesantren al Mawaddah Warrahmah Kolaka. Subadi, T. (2006). *Metode Penelitian Kualitatif*. Wahidmurni, W. (2017). *Pemaparan metode penelitian kualitatif*.

Furthermore, an analysis is conducted to assess the influence of dualism in guiding the judicial process and shaping court decisions. Both a literature-based approach and a legislative-based method are employed to comprehensively comprehend the intricacies and fluctuations inherent in the duality of the Tax Court's guidance. This research endeavors to identify the essential problems, challenges, and implications of dualism in the evolution of the Tax Court in Indonesia by comprehensively examining literature and legal documents. This methodology offers a robust framework for generating significant insights and pertinent suggestions for policymakers and legal professionals in enhancing the development system of the Tax Court.

## C. RESULTS AND DISCUSSION

### 1. Coaching of the Tax Court by the Supreme Court

#### *a. Tax Court Development Function by the Supreme Court*

The Supreme Court is essential in developing the Tax Court in Indonesia. The Supreme Court plays a crucial role in ensuring the effective and equitable operation of the Tax

Court while also ensuring that it adheres to legal principles. Maintaining public and taxpayer faith in the tax justice system in Indonesia is of utmost significance.<sup>8</sup> Some of the main functions of the Supreme Court in developing the Tax Court are:

First: Legal Development.<sup>9</sup> The Supreme Court assumes a crucial role in revising tax legislation within the Indonesian context. The Supreme Court, the apex judicial body in the nation, possesses the jurisdiction to construe tax statutes and establish legal precedents by rendering decisions in tax-related disputes brought before the courts, including the Tax Court. The decisions rendered by the Supreme Court possess authoritative legal weight and function as a point of reference for the Tax Court and other judicial bodies when evaluating and resolving tax-related conflicts. By engaging in meticulous legal analysis in intricate tax cases, the Supreme Court establishes a novel trajectory in comprehending tax law and unambiguous legal benchmarks for subordinate courts. The Supreme Court plays a significant role in advancing and revising tax legislation within the Indonesian legal framework through

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<sup>8</sup> Anggreini, R. R. (2021). *Relasi Mahkamah Agung dan Pengadilan Pajak Dalam Kekuasaan Kehakiman*. Lex Renaissance, 6(3), 538-561.  
Devitasari, A. A. (2020). *Menakar Independensi Hakim Pengadilan Pajak Pasca Putusan MK Nomor 10/PUU-XVIII/2020*. Jurnal Konstitusi, 17(4), 879-898.  
Fadillah, M., Sugiharti, D. K., & Singadimedja, H. N. (2022). *Implikasi Hukum Putusan Mahkamah Agung yang Menyatakan Kontrak Karya sebagai Lex Specialis dari Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah*

*dan Retribusi Daerah terhadap Keuangan Daerah*. Jurnal Sains Sosio Humaniora, 6(1), 525-537.

<sup>9</sup> Makhal, M. I. *Terobosan Hukum Oleh Mahkamah Agung Untuk Mencapai Keadilan Dalam Perkara Arbitrase*. Verstek, 7(3).  
Sudarsono, S., Ariyani, R., & Rahman, A. A. (2019). *Modifikasi Hukum oleh Mahkamah Agung Melalui Pengaturan Upaya Administratif dalam Peraturan Mahkamah Agung Nomor 6 Tahun 2018*. Jurnal Hukum Peratun, 2(1), 12-32.

its position and authority. The rulings made by the Supreme Court establish a consistent and reliable legal structure, ensuring predictability in the realm of law for taxpayers and offering valuable guidance in shaping the overall landscape of national tax policy. Furthermore, the legal interpretations made by the Supreme Court serve as the foundation for Tax Court rulings, enabling a more precise and equitable assessment of the cases under consideration. Therefore, the significance of the Supreme Court's involvement in the revision of tax legislation cannot be overstated, as it upholds the principles of fairness and honesty within Indonesia's tax justice framework.

Second: Supervision of Serious or Principal Cases.<sup>10</sup> The Indonesian justice system accords significant authority to the Supreme Court. Within the realm of taxation, the Supreme Court possesses the jurisdiction to assume control and render judgments on tax-related matters deemed to include significant or primary implications for the tax legislation in Indonesia. Instances of this nature frequently entail intricate legal analyses, matters of fundamental importance, or clashes between sections of tax legislation and taxpayers' rights. The decisions rendered by the Supreme Court in matters of this nature possess legally

binding authority and offer definitive guidance for the tax framework in Indonesia. The ruling established a binding legal precedent that served as a foundation for evaluating like issues in the future, including those brought before the Tax Court. The significance of the Supreme Court's involvement in determining key tax issues is crucial in advancing tax legislation, ensuring legal predictability, and upholding fairness within Indonesia's tax justice system.

Third: Training and Development of Human Resources. The Supreme Court significantly enhances the caliber and competence of human resources (HR) employed within the Tax Court. One potential approach to address this matter involves implementing specialized training programs, seminars, and workshops tailored for judges and personnel of the Tax Court. By engaging in these activities, the Supreme Court offers a valuable opportunity for experts within the Tax Court to acquire fresh knowledge, stay abreast of the most recent advancements in tax law, and enhance their proficiency in resolving tax-related conflicts. The quality of human resources at the Tax Court can be improved by including the Supreme Court in coordinating training programs and seminars. Judges and workers of the Tax Court possess the

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<sup>10</sup> Miranda, P. (2019). *Pengawasan Terhadap Hakim Ad Hoc Tindak Pidana Korupsi Oleh Mahkamah Agung* (Doctoral dissertation, Universitas Andalas). Frandana, Y., Wati, N., &

Mulyadi, M. *Analisis Juridis Penerapan Pidana Bersyarat Dalam Tindak Pidana Perpajakan (Studi Putusan Mahkamah Agung No. 2239 K/PID. SUS/2012)*. Jurnal Mahupiki, 2(1).



ability to obtain up-to-date information, engage in knowledge-sharing with their peers, and acquire a comprehensive understanding of the most effective strategies for managing intricate tax matters. By enhancing its knowledge and skills, the Tax Court can improve the efficiency and effectiveness of its judicial services, foster greater public trust, and contribute to establishing justice in the resolution of tax disputes.

Fourth: Ethics and Integrity Development. The Supreme Court is pivotal in cultivating ethical standards and preserving judicial integrity within the Tax Court. Judges are issued ethical guidelines to provide a framework for their conduct and responsibilities within the judicial sphere. The present guideline encompasses a set of norms governing conduct, principles of moral uprightness, and an ethical code obligatory for all judges serving at the Tax Court. The Tax Court justices are provided with explicit ethical rules by the Supreme Court, which serve as a framework for upholding honesty and ethical standards when adjudicating tax issues. This guideline additionally establishes a framework for the Supreme Court to assess the conduct and efficacy of judges in the Tax Court, ensuring that the decisions rendered are the product of an impartial and equitable evaluation. The Supreme Court, by its emphasis on ethics and integrity, assumes a crucial function in upholding the legal process within the Tax Court. This commitment to high moral standards fosters public confidence and facilitates the equitable

resolution of tax disputes, contributing to the establishment of justice.

Fifth: Preparation of Technical Guidelines. The Supreme Court plays a significant role in formulating technical standards for effectively executing tax justice. The present guideline encompasses the requisite procedures that judges at the Tax Court must adhere to when adjudicating tax issues. By formulating these rules, the Supreme Court furnishes explicit guidance to judges presiding over the Tax Court concerning implementing court procedures, assessing evidence, and interpreting tax legislation. This guideline establishes uniform criteria for the resolution of tax cases within the jurisdiction of the Tax Court. By adopting this approach, the Tax Court may ensure that issues brought before it are handled in a manner that upholds fairness, transparency, and adherence to relevant legal provisions. The involvement of the Supreme Court in the formulation of these technical standards guarantees that judges at the Tax Court are equipped with precise directions to fulfill their judicial responsibilities, hence facilitating the establishment of justice in resolving tax disputes within Indonesia.

Sixth: Handling Complaints and Criticism. The Supreme Court plays a crucial role in addressing complaints and grievances about judges' conduct and the judicial proceedings within the Tax Court. The individuals in question are responsible for overseeing and evaluating the efficacy of judges presiding over cases at the Tax Court. In the event of allegations or grievances

about a judge's conduct or ruling deemed unethical or in violation of legal principles, the Supreme Court possesses the jurisdiction to initiate an inquiry into the matter. During proceedings, the Supreme Court is authorized to impose disciplinary measures if Tax Court judges are discovered to have committed ethical or legal transgressions. Corrective measures may encompass a cautionary notice, administrative penalties, or potential termination in cases where the judge's wrongdoing is assessed as significant. By implementing this method for the oversight and management of grievances, the Supreme Court effectively safeguards the adherence to ethical standards and professionalism among judges presiding over cases at the Tax Court. This measure upholds public confidence in the integrity of the tax justice system while ensuring the equitable administration of justice in resolving tax disputes within the Indonesian context.

By utilizing these duties, the Supreme Court significantly helps to advance the Tax Court while assuring the equitable and transparent administration of the tax judicial process in compliance with relevant legal provisions. The Supreme Court plays a crucial role in enhancing the integrity and professionalism of justices within the Tax Court, fostering a legal environment characterized by quality and trustworthiness for the general public and taxpayers.

### ***b. Tax Court Training and Development Programs Implemented by the Supreme Court***

The primary objective of the training and development initiatives organized by the Supreme Court is to enhance the capabilities, expertise, and proficiencies of judges, staff, and other stakeholders engaged in the tax justice system within the Tax Court. Individuals can comprehensively comprehend contemporary tax legislation, judicial protocols, and pertinent legal doctrines by participating in these training sessions. The primary objective of this training program is to enhance the participants' understanding and awareness of recent advancements in tax law. This includes comprehensive coverage of the most up-to-date interpretations of tax legislation, significant court rulings, and alterations in tax policy. In addition to the points above, the training program encompasses practical elements, including instruction on judicial tactics, case management, and trial management abilities. Enhancing the expertise and competencies of judges, staff, and relevant stakeholders can enable the Tax Court to effectively and impartially address intricate tax-related difficulties. The training program also ensures that experts at the Tax Court maintain up-to-date knowledge, allowing them to make well-informed decisions grounded in a thorough comprehension of Indonesian tax law. This endeavor contributes to enhancing

the quality and integrity of the nation's tax justice system.<sup>11</sup>

Some training and development programs usually held by the Supreme Court for Tax Courts include:

First: Legal Training. The Supreme Court conducts educational programs to enhance the knowledge and comprehension of judges and personnel of the Tax Court about recent advancements in tax legislation. This encompasses a comprehensive comprehension of prevailing tax legislation, pertinent judicial rulings, and current tax statutes and regulatory framework amendments.

Second: Technical Training. The curriculum encompasses hands-on technical training, encompassing the utilization of technology within the legal system, case management, lucid decisions, and developing court-speaking proficiency. This training program aims to enhance the efficiency of judges and personnel of the Tax Court in executing their everyday responsibilities.

Third: Ethics and Integrity Training. The Supreme Court offers comprehensive training programs that focus on the principles of ethics and honesty, tailored explicitly for judges and employees of the Tax Court. This entails an examination of the ethical framework governing judges,

encompassing their code of ethics, adherence to principles of honesty, and ethical conduct within the realm of tax justice.

Fourth: Mediation and Alternative Dispute Resolution Training. The Supreme Court offers educational programs on mediation and other alternative dispute resolution techniques. This training program aims to provide judges and personnel of the Tax Court with the necessary abilities to effectively facilitate mediation and explore alternative approaches to resolving tax disputes.

Fifth: Court Management Training. The training curriculum encompasses several facets of court administration: case management, trial scheduling, data and information management, and human resource management. This training program aims to enhance the operating efficiency of the Tax Court.

Sixth: Security Training and Judge Protection. The Supreme Court offers training programs to enhance judges' security and safeguarding measures in light of the potential challenges and vulnerabilities tax judges encounter. The training encompasses instruction on security protocols, risk mitigation strategies, and protocols designed to protect judges.

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<sup>11</sup> Ispriyarso, B. (2019). *Penyatuan Pembinaan Pengadilan Pajak*. Administrative Law and Governance Journal, 2(4), 650-660. Farouq, M. (2018). *Hukum pajak di Indonesia*. Prenada Media. Suhardi, I. (2016). *Penyatuan Hukum Pajak Formal Dalam Sistem Hukum Pajak Nasional*. Jurnal Yuridika, 31(1). Баснукаев, М. III. (2022).

Налоговый Потенциал Региона-Основополагающее Звено В Формировании Бюджета. In Социально-экономические и финансовые аспекты развития Российской Федерации и ее регионов в современных условиях (pp. 141-149).

The author asserts that the training and development programs conducted by the Supreme Court play a significant role in enhancing the caliber of tax courts in Indonesia. This program guarantees that judges and personnel of the Tax Court are equipped with the required knowledge and abilities to effectively navigate the intricacies of the tax matters they encounter through the provision of pertinent and current training. Enhancing the competency of judges and personnel within the Tax Court through this training program directly influences the effective resolution of tax-related conflicts. Individuals can render more well-informed judgments under extensive expertise in tax legislation and a full grasp of the legal matters they encounter. By adopting this approach, the process of resolving tax disputes is enhanced in terms of fairness and efficiency.

Furthermore, this program also facilitates the attainment of the primary goals of the tax justice system, encompassing principles of equity, openness, and responsibility. The presence of competent and extensively trained judges and personnel instills a sense of assurance among the public and taxpayers regarding the impartiality of tax dispute resolution. This ensures such resolutions are conducted per legal principles, yielding equitable and precise outcomes. This instills a sense of assurance among stakeholders in the tax justice system in Indonesia.

### *c. Collaboration with Related Institutions in Development Efforts*

The Tax Court in Indonesia plays a significant role in resolving tax issues. These entities serve as institutional bodies responsible for adjudicating intricate tax disputes and ensuring the equitable implementation of dispute resolution processes following legal principles. In the present setting, engaging in collaborative efforts with affiliated institutions is imperative to enhance the caliber and efficacy of tax case management. Establishing collaborative relationships with relevant organizations, such as the Supreme Court and the Ministry of Finance, facilitates the flow of vital information that plays a crucial role in the decision-making process. This collaboration promotes the inclusion of diverse perspectives and knowledge, enhancing conversations and analysis while dealing with intricate tax situations.

Furthermore, through establishing partnerships with relevant institutions, the Tax Court may effectively ensure that the resolution of tax disputes adheres to the most up-to-date legislation and policies, thereby generating legally robust and impartial conclusions. The collaboration between parties involved in tax disputes not only enhances the calibre of decisions made by the Tax Court but also expedites the resolution of such issues. By fostering effective collaboration among relevant institutions, the Tax Court has the potential to significantly enhance its role in establishing a tax environment in Indonesia that is

characterized by fairness, transparency, and efficiency.<sup>12</sup> Some forms of this collaboration include:

First: Collaboration with the Directorate General of Taxes. To comprehensively comprehend contested tax issues, the Tax Court must establish a close collaboration with the Directorate General of Taxes (DJP). This collaborative effort entails exchanging pertinent tax information and data, aiming to enable the Tax Court to render more precise and informed judgments.

Second: Collaboration with the Financial and Development Supervisory Agency (BPKP). The job of BPKP encompasses the crucial task of safeguarding accountability and transparency within the realm of state financial management surrounding taxation-related affairs. The Tax Court's collaboration with BPKP enables the court to ensure adherence to legal provisions and prevent the inclusion of policies detrimental to the state in the tax judicial proceedings.

Third: Collaboration with Mediation Institutions. The Tax Court has the potential to collaborate with mediation organizations to facilitate the resolution of tax disputes less formally. Mediation is an expeditious and effective alternative for some issues, although the Tax Court remains

vital in adjudicating matters necessitating a more comprehensive legal procedure.

Fourth: Collaboration with Education and Training Institutions. The Tax Court has the potential to establish partnerships with universities and legal education institutes to facilitate the coordination of training sessions and seminars. This not only imparts novel information to judges and employees of the Tax Court but also fosters dialogues and the sharing of ideas with experts in tax law.

Fifth: Collaboration with the Supreme Court. The Tax Court, as an integral component of the national judicial system, engages in collaboration with the Supreme Court to acquire legal guidance and ascertain that decisions rendered align with relevant national laws.

According to the author, the Tax Court can enhance its capacity to effectively address tax issues by establishing solid partnerships with relevant institutions such as the Supreme Court and the Ministry of Finance. This relationship facilitates the sharing of knowledge, information, and expertise among these organizations, thereby enhancing the comprehension of judges and Tax Court personnel regarding the most recent legal laws and advancements in

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<sup>12</sup> Supriyadi, S., Setiawan, B., & Bintang, R. M. (2018). *Evaluasi Lembaga Keberatan Dalam Penyelesaian Sengketa Pajak Yang Adil Di Direktorat Jenderal Pajak*. *Jurnal Pajak Indonesia (Indonesian Tax Review)*, 2(2), 6-19. Anggreini, R. R. (2021). *Relasi Mahkamah Agung dan Pengadilan Pajak Dalam Kekuasaan Kehakiman*. *Lex Renaissance*,

6(3), 538-561. Pratama, G. (2020, July). *Perancangan Sistem Informasi Manajemen Berkas Putusan Berbasis Web di Pengadilan Pajak Republik Indonesia*. In *Prosiding Seminar Nasional Mahasiswa Bidang Ilmu Komputer dan Aplikasinya* (Vol. 1, No. 1, pp. 326-343).

taxation. Efficient coordination also promotes enhanced transparency within the tax justice procedure. The Tax Court can encourage meticulous and unbiased evaluations and adherence to relevant legislation by facilitating the exchange of information and expertise. The establishment of trust between the general public and taxpayers is fostered by ensuring that the tax judicial process is conducted in a manner that is equitable, transparent, and characterized by integrity.

Furthermore, this collaborative effort instills confidence among the general public and taxpayers, ensuring that the Tax Court effectively and precisely manages each tax matter. The attainment of procedural clarity and consistency in managing tax matters is more probable when there is effective coordination among interconnected organizations. Therefore, this close partnership enhances the integrity of the Tax Court and fosters a strong sense of trust and confidence among the general public and taxpayers in the Indonesian tax justice system.

## **2. Tax Court Development by the Ministry of Finance**

### ***a. The Role of the Ministry of Finance in Structural and Administrative Development of the Tax Court***

The Ministry of Finance is central to the structural and administrative development of the Tax Court in Indonesia.<sup>13</sup> Some of the critical roles of the Ministry of Finance in this regard include:

First: Budgeting and Financial Management. The responsibility for funding allocation for the Tax Court lies with the Ministry of Finance. Their efforts aim to guarantee that the Tax Court possesses sufficient resources to carry out its activities effectively. This includes the allocation of finances for the training of judges and personnel, the development of infrastructure, and the provision of information technology.

Second: Policy Development. The Ministry of Finance actively engages in the formulation of taxation policies and the assessment of their execution. The Tax Court receives assistance and direction from individuals knowledgeable about the latest changes in tax law. These individuals offer insights on how these policies should be incorporated into court rulings.

Third: Training and Development of Human Resources. The Ministry of Finance can arrange training initiatives for judges and personnel of the Tax Court. This training program encompasses the

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<sup>13</sup> Moeliono, T. P., Lumbantobing, J., Prawesti, N., & Ramon, A. A. (2018). *Hukum Internasional, Hukum Nasional, dan Indonesia*. Mahyuddin, A. I. M. (2023). *Tantangan Fungsional Penyuluh Pajak Di Direktorat Jenderal Pajak Kementerian Keuangan*. Publik: Jurnal Manajemen Sumber Daya Manusia, Administrasi dan

Pelayanan Publik, 10(1), 222-230. Junaedi, I., Abdillah, D., & Yasin, V. (2020). *Analisis Perancangan dan Pembangunan Aplikasi Business Intelligence Penerimaan Negara Bukan Pajak Kementerian Keuangan RI*. JISAMAR (Journal of Information System, Applied, Management, Accounting and Research), 4(3), 88-101.

most recent developments in tax law, ethical considerations, and the acquisition of dispute resolution abilities.

Fourth: Performance Monitoring. The Ministry of Finance is responsible for overseeing and evaluating the work of the Tax Court. Periodic evaluations can be conducted to verify that the Tax Court operates in conformity with established norms of ethics and professionalism.

Fifth: Implementation of Reform Policy. The Ministry of Finance actively engages in tax policy development and works in conjunction with the Tax Court to ensure the effective and equitable execution of these policies.

Sixth: Supervision and Control. The oversight of Tax Court regulations by the Ministry of Finance facilitates the provision of constructive input aimed at enhancing the efficiency and effectiveness of tax dispute resolution processes.

By fulfilling these responsibilities, the Ministry of Finance makes a substantial contribution toward ensuring that the Tax Court is equipped with a robust framework, an effective administrative system, and high-quality human resources to handle tax disputes equitably and transparently.

### ***b. Training, Outreach, and Counseling Program Organized by the Ministry of Finance***

The Ministry of Finance in Indonesia runs several training, outreach, and tax counseling programs geared squarely at the workers of the Tax Court. In addition to ensuring that participants have an in-depth understanding of tax law and how it might be used to resolve tax disputes, these programs seek to improve participants' awareness of the most complicated parts of taxes.<sup>14</sup> The following are several forms of programs that the Ministry of Finance usually organizes for judges and Tax Court employees:

First: Tax Law Training. The Ministry of Finance conducts specialized training sessions that center on various aspects of tax law, such as the most recent advancements in tax law, tax policy, and essential legal interpretations. The Ministry organizes these sessions. Because of this training, judges and personnel of the Tax Court can understand tax matters better and make appropriate decisions in light of the current law.

Second: Socialization of Important Decisions. The Ministry of Finance is responsible for disseminating information regarding significant decisions made by tax courts

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<sup>14</sup> Widiatmanti, H. (2021). *Evaluasi Pelatihan Talent Development Program (Level Basic) Bagi Pegawai Direktorat Jenderal Pajak*. Edumaspul: Jurnal Pendidikan, 5(1), 167-174. Adhitama, S., & Joshua, S. (2023). *Analisis Realisasi Penerimaan Negara Bukan Pajak Badan Layanan Umum Politeknik Keuangan Negara Stan*. Ekuitas (Jurnal

Ekonomi dan Keuangan), 7(2), 233-253. Alamri, A. R., & Walahe, D. (2020). *Penyuluhan Perpajakan dan Pendampingan Pembuatan Kartu NPWP Pada Masyarakat Di Kecamatan Sumalata Timur*. Insan Cita: Jurnal Pengabdian Kepada Masyarakat, 2(1).

in Indonesia that affect the evolution of tax law in the country. This enables the judges and personnel of the Tax Court to comprehend previously better-established precedents and arrive at decisions that are in line with the law as it currently stands.

Third: Interactive Workshop. The discussion of complex tax case studies was the focus of a workshop program that included interactive activities. Participants, which have judges and workers of the Tax Court, work together to solve complicated problems involving tax law, considering various points of view and different legal interpretations.

Fourth: Counseling regarding changes to tax law. The Ministry of Finance regularly disseminates education regarding the most recent amendments to tax law. This includes previously enacted laws that have been amended, newly enacted rules, and existing tax policies that may impact how tax disputes are resolved in the Tax Court.

Fifth: Technology Use Training. The Ministry of Finance coordinates training programs that apply technology to administrate and resolve tax disputes. The process encompasses instruction in tax information systems and various technology applications to

enhance tax case management's efficacy within the Tax Court.

The objective of these programs is for the Ministry of Finance to guarantee that judges and personnel of the Tax Court possess the essential expertise, encompassing both legal aspects of taxation and comprehension of the economic and technological environment associated with intricate tax issues. This initiative aims to enhance the decision-making process of the Tax Court in effectively resolving tax-related conflicts.

### *c. Performance Evaluation and Supervision Carried Out by the Ministry of Finance*

The assessment of performance and oversight of the Tax Court has significant importance within the government's endeavours to guarantee the institution's effective functioning, transparency, and adherence to relevant legislative norms. The Indonesian Ministry of Finance, being the governmental body entrusted with the management of state finances, undertakes the task of evaluating and overseeing the performance of the Tax Court through various methodologies, which encompass:<sup>15</sup>

First: Routine Performance Evaluation. The performance of the Tax

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<sup>15</sup> Parela, E., & Amarildo, A. (2022). *Pengaruh Pengawasan Terhadap Kinerja Pegawai Pada Kantor Badan Pengelola Pajak dan Retribusi Daerah Daerah (BPPRD) Kota Bandar Lampung*. *Jurnal Ilmu Manajemen Saburai (JIMS)*, 8(2), 197-206. Sembiring, H. J., Sitompul, D. F., Bahri, S., & Sianturi, L. S. (2021). *Pengaruh Pengawasan, Pendidikan Dan Pelatihan Serta Penilaian Kinerja*

*Terhadap Pengembangan Karir Pegawai Di Kantor Pelayanan Pajak Madya Batam*. *JRMB (Jurnal Riset Manajemen & Bisnis)*, 6(2), 202-211. Hidayat, M. J. (2020). *Pengaruh kompetensi, motivasi, lingkungan kerja dan pengawasan kerja terhadap kinerja pegawai pada kantor pelayanan pajak madya medan*. *Manajemen dan Bisnis*, 2(1), 26-32.



Court is periodically assessed by the Ministry of Finance using specified performance measures. The assessment encompasses the efficacy of tax dispute resolution, adherence to legal protocols, and promptness in delivering results.

Second: Internal Audit. The Ministry of Finance has the authority to perform internal audits on Tax Courts to assess their adherence to specific administrative and financial protocols. This audit aims to identify potential areas for development and uphold the institution's integrity.

Third: Decision Quality Assessment. The decisions rendered by the Tax Court are evaluated to ascertain that said decisions are grounded in relevant legal principles and supported by objective facts. The assessment process may require the involvement of a group of tax law specialists to evaluate the merits of the judgment.

Fourth: Strategic Case Monitoring. The Ministry of Finance oversees the progress of strategic tax matters now undergoing adjudication at the Tax Court. In instances when there are significant implications for state revenues, rigorous oversight is implemented to ensure the proper execution of tax dispute settlement.

Fifth: Performance Reporting. The Tax Court should periodically submit reports on its performance to the Ministry of Finance. The present report encompasses statistical data on case management, the number of decisions rendered, and additional indications that elucidate the institution's effectiveness.

Sixth: Evaluation of Legal Compliance. The Ministry of Finance evaluates the Tax Court's adherence to relevant legal and regulatory requirements. If violations or irregularities are identified, appropriate corrective measures may be implemented following the relevant legal protocols.

The Ministry of Finance assumes a crucial role in upholding the integrity, transparency, and accountability of the Tax Court by diligently conducting performance evaluations and providing effective monitoring. This evaluation encompasses examining the judge's performance, the adherence to court procedures, and the observance of ethical norms. Public and taxpayer trust in Indonesia's tax justice system can be maintained by implementing integrity and transparency standards within the Tax Court. The performance review holds significance in identifying areas for development and ensuring that judges at the Tax Court adhere to ethical standards and execute their responsibilities just and impartially. Adopting this approach makes it possible to uphold the integrity of the tax justice system, thereby fostering enhanced trust and confidence among Indonesia's general public and taxpayers.

### **3. Challenges in the Dualistic Coaching System**

#### ***a. Potential Conflict or Imbalance in Tax Court Development***

Potential conflicts or imbalances in the guidance provided by the Tax Court might come from various factors.

Conflicts may potentially emerge when external entities, such as governmental bodies or commercial entities, exert influence that compromises the autonomy and impartiality of the Tax Court, thereby impeding its ability to render equitable and unbiased judgments.

The possible issue that necessitates consideration is the variances in legal interpretation among Tax Court Judges, the Supreme Court, and the Ministry of Finance. Diverse legal interpretations may emerge due to varying techniques, views, and comprehension of tax legislation. The presence of conflicts might provide challenges in the resolution of intricate tax issues. Enhancing coordination, communication, and cooperation among the three parties is crucial to mitigate disparities in legal interpretation. Implementing a platform or mechanism to exchange perspectives and engage in discourse on matters of legal interpretation can contribute to the attainment of coherence in making tax-related determinations. One potentially helpful measure would be establishing a committee or working group comprising representatives from the Tax Court, Supreme Court, and Ministry of Finance. The primary objective of this committee would be to develop comprehensive rules for legal interpretation collaboratively. When

addressing possible conflicts arising from divergent interpretations of the law, it is crucial to prioritize the principles of fairness and legal certainty. Establishing equitable and transparent mechanisms for resolving disputes and providing unambiguous guidelines about legal interpretation can contribute to preserving uniformity in tax-related decision-making processes. By fostering effective coordination and promoting a shared comprehension of tax legislation, potential disputes arising from divergent interpretations can be mitigated or altogether prevented.<sup>16</sup>

Insufficient access to funding and resources within the Tax Court may potentially undermine its efficacy in managing tax matters. The disparity in financial resources allocated to the Supreme Court and the Ministry of Finance constitutes a significant determinant that can impact the evolution of the Tax Court. Divergent financial allocations may exist between the Supreme Court and the Ministry of Finance about training programs, human resource development, infrastructure, and other initiatives supporting the Tax Court. Disparities in the facilities, training, and resources accessible to Tax Court judges and personnel might arise due to imbalances in funding. The factors above can potentially impact the efficacy of tax case management,

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<sup>16</sup> Syahputra, C. M. (2019). *Pertimbangan Bidang Hukum Mahkamah Agung untuk Memberikan Kepastian Hukum Indonesia*. Jurnal Pamarator: Jurnal Ilmiah Universitas Trunojoyo,

12(2), 93-99. Gultom, V. *Pertimbangan Hukum Mahkamah Agung Memutuskan Perkara Penggelapan Berdasar Dissenting Opinion*. Verstek, 7(2).

augment the volume of tasks, and impede the cultivation of expertise within the Tax Court personnel. Establishing practical cooperation between the Supreme Court and the Ministry of Finance is essential to address and rectify the budget mismatch. One potential measure that might be implemented involves aligning the budget to guarantee equitable access to critical resources and training for the Tax Court. In addition, it is imperative to consider the collaboration between the Supreme Court and the Ministry of Finance in pursuing external financing avenues, such as international aid or grants, to bolster the Tax Court's initiatives for growth and advancement. By rectifying disparities in funding, the Tax Court can enhance its operational efficacy and efficacy, guaranteeing equitable training and resources to judges and Tax Court personnel, enabling them to fulfill their responsibilities proficiently.<sup>17</sup>

The absence of a precise delineation of the functions and responsibilities of the various entities engaged in the establishment of the Tax Court can give rise to ambiguity and potential disputes concerning the jurisdiction and determinations made.

External parties, such as political pressure or economic interests, can influence the decisions and activities of the Tax Court. The integrity and independence of the judicial institution may be compromised if a judge's decision is affected by external forces. Taxpayers who possess more substantial financial means may be able to access more extensive legal resources. In contrast, taxpayers with low economic resources may have a sense of inequality when confronted with the judicial process. This phenomenon can potentially generate an inequitable distribution of treatment and decision-making outcomes. To address the potential conflict and imbalance, it is crucial to implement measures such as enhancing transparency in the advice process, establishing a clear delineation of responsibilities for each body involved, improving accessibility to legal resources, and safeguarding the independence of the Tax Court from extraneous influences. Furthermore, it is imperative to enhance the monitoring and accountability framework to guarantee that the rulings made by the Tax Court are grounded in legal principles and unbiased factual evidence.<sup>18</sup>

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<sup>17</sup> Tofani, M. I., Hasan, A., & Nasrizal, N. (2020). *Analisis Faktor-Faktor Yang Mempengaruhi Penyerapan Anggaran Pada Unit Kerja Mahkamah Agung di Wilayah Riau dan Kepri Dengan Komitmen Organisasi Sebagai Faktor Moderasi*. Bilancia: Jurnal Ilmiah Akuntansi, 4(2), 165-182. Permadi, R., & Wisnaeni, F. (2020). *Tinjauan Hukum Kemandirian Dan Independensi Mahkamah Agung Didalam Sistem Ketatanegaraan Indonesia*. Jurnal Pembangunan Hukum Indonesia, 2(3), 399-415. Wisnaeni, F.

(2022). *Tinjauan Hukum Kemandirian Dan Independensi Mahkamah Agung Didalam Sistem Ketatanegaraan Indonesia*.

<sup>18</sup> Lestari, R. D. (2018). *Pelaksanaan Ekstensifikasi Pajak Dengan Aplikasi Geotagging Dalam Memetakan Galih Potensi Wajib Pajak (Studi pada Kantor Pelayanan Pajak Pratama Malang Selatan)* (Doctoral dissertation, Universitas Brawijaya). Astra, I. G. S., & Gde, I. (2014). *Pluralitas dan Heterogenitas Dalam Konteks*

As per the author's perspective, establishing an efficient cooperation mechanism between the two bodies is vital to mitigate potential disputes or imbalances in Tax Court Development. The establishment of shared guidelines, the implementation of coordinated training initiatives, and the alignment of human resource development plans are measures that can facilitate the achievement of optimal cooperation. Conflict and imbalance can be minimized by fostering effective collaboration between the Supreme Court and the Ministry of Finance. Establishing a stable and consistent environment for the Tax Court is expected to enhance public and taxpayer confidence in the tax justice system in Indonesia.

#### ***b. Non-Optimal Coordination between the Supreme Court and the Ministry of Finance***

Non-optimal coordination between the Supreme Court and the Ministry of Finance in the context of the Tax Court can create several problems, including:<sup>19</sup>

First: Unclear Roles and Responsibilities. The absence of effective collaboration between the Supreme Court and the Ministry of Finance in establishing the Tax Court may give rise to uncertainties regarding

delineating roles and responsibilities for each respective entity. The circumstances above give rise to ambiguity regarding legal judgments, governing bodies, and protocols that necessitate adherence, leading to challenges in managing tax-related matters. It is imperative to foster enhanced collaboration between the two entities to address this issue. To promote effective collaboration, individuals must engage in open communication, establish explicit roles and duties, and develop comprehensive standards for cooperation. Furthermore, implementing enhanced training programs and fostering collaborative efforts in formulating Tax Court guiding regulations can effectively promote uniformity, openness, and comprehensibility in the management of tax-related litigation. By enhancing coordination and fostering close cooperation, the administration of tax matters can be optimized for efficiency and equity.

Second: Inefficient Distribution of Resources. The absence of effective collaboration between the Supreme Court and the Ministry of Finance poses a potential threat of resource misallocation, encompassing temporal and financial dimensions. For instance, if both entities maintain distinct

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*Pembinaan Kesatuan Bangsa*. Jurnal Kajian Budaya, 10(20), 1-20.

<sup>19</sup> Aqsha, B. A. (2017). *Penerapan Peraturan Pemerintah Republik Indonesia Nomor 94 Tahun 2012 Tentang Hak Keuangan Dan Fasilitas Hakim Yang Berada Di Bawah Mahkamah Agung Terkait Jaminan Keamanan Pelaksanaan Tugas Hakim*

(Doctoral dissertation, Universitas Andalas). Melinda, V. *Kesesuaian Penanganan Perkara Oleh Hakim Mahkamah Agung Pada Putusan Nomor 1975 K/Pid. Sus/2018 Dengan Ketentuan Pasal 253 Kitab Undang-Undang Hukum Acara Pidana*. *Verstek*, 9(3).

training programs for judges and Tax Court personnel, there is a potential for resource inefficiency arising from the duplication of programs and activities. Hence, enhancing the coordination between the Supreme Court and the Ministry of Finance is essential. Implementing a comprehensive and cohesive training program is one potential strategy for mitigating the possible negative consequences associated with resource wastage. By adopting this methodology, the Supreme Court and the Ministry of Finance collaboration may be used to strategize, coordinate, and administer an all-encompassing training initiative.

Furthermore, individuals can exchange resources and knowledge to optimize productivity and minimize expenses. This collaborative partnership may also encompass the sharing of information and data, enhancing the comprehension of both parties regarding the training and development requirements of the Tax Court. By effectively coordinating their efforts, the Supreme Court and the Ministry of Finance may establish a synergistic relationship aimed at efficiently managing resources, optimizing time and budget allocation, and delivering high-quality training programs for judges and workers of the Tax Court. This approach will yield more favourable outcomes in enhancing human capital and tax case management.

Third: Unbalanced External Influence. The absence of effective coordination between the Supreme Court and the Ministry of Finance may

create opportunities for external pressures that are not adequately balanced to impact the development process of the Tax Court. In scenarios characterized by limited coordination, specific actors such as politicians or business interest groups may disproportionately impact one entity relative to another. The phenomenon above may lead to an asymmetry in the decision-making process according to the instructions provided by the Tax Court. Within this particular environment, enhancing coordination and cooperation between the Supreme Court and the Ministry of Finance is of utmost significance. The risk of unbalanced external influence can be mitigated by establishing open and transparent communication channels between the two entities and organizing regular meetings and dialogues involving all key stakeholders. In addition, it is imperative to enhance the internal monitoring and evaluation procedures to guarantee that decisions pertaining to the advancement of the Tax Court are made on the grounds of equitable, transparent, and objective deliberations. By using this approach, it is possible to establish an atmosphere that is both equitable and devoid of detrimental external influences. This will facilitate the Tax Court's ability to guide while upholding the principles of integrity and independence.

Fourth: Increased Risk of Conflict. The absence of effective coordination between the Supreme Court and the Ministry of Finance may result in a lack of alignment between

the policies and decisions made by these two institutions. The potential consequence of this situation is an elevated likelihood of disagreement arising between the Supreme Court and the Ministry of Finance. Consequently, this may impede the efficacy of the tax dispute resolution procedure at the Tax Court. The establishment of efficient coordination mechanisms is crucial to mitigate the risk of potential conflicts that may arise among interconnected entities. Effective collaboration and transparent communication are critical for fostering a strong working relationship between the Supreme Court and the Ministry of Finance. Implementing a formal and organized coordination system and developing shared principles on tax dispute resolution procedures can mitigate the potential for conflict and promote coherence in the policies and choices made by both entities involved. In addition, it is imperative to establish ongoing dialogue and conduct periodic evaluations of the collaboration between the Supreme Court and the Ministry of Finance. This will enable the prompt identification and resolution of any inconsistencies or potential conflicts, thereby ensuring the seamless and efficient functioning of the tax dispute resolution process.

Fifth: Lack of Harmonization in Tax Law. Insufficient collaboration among interconnected entities, such as the Supreme Court and the Ministry of Finance, may lead to a shortage of synchronization in elucidating tax legislation. The presence of inconsistent choices among various organizations

has the potential to generate legal ambiguity for both taxpayers and the general public. Taxpayers may encounter challenges in comprehending the legal ramifications of their activities or transactions due to inconsistent interpretations of tax legislation. Legal ambiguity can give rise to an unstable commercial milieu, impeding investment opportunities and impinging upon the potential for economic expansion. Hence, effective coordination among pertinent entities holds significant importance. To ensure consistency in the interpretation of tax law across all levels of courts and related organizations, it is imperative to foster continuous discussion, facilitate efficient exchange of information, and develop clear rules for legal interpretation. Establishing efficient coordination mechanisms is crucial in promoting a stable and foreseeable legal framework for taxpayers. This, in turn, will bolster public trust and promote the attainment of sustainable economic expansion.

According to the author, it is imperative to enhance communication, coordination, and collaboration between the Supreme Court and the Ministry of Finance to address this issue. The optimization of coordination in the development of the Tax Court can be facilitated by establishing an efficient collaboration mechanism, formulating joint guidelines, and aligning training and human resource development programs between the Supreme Court and the Ministry of Finance. By establishing a well-defined and organized collaborative

framework, these institutions can effectively exchange knowledge, expertise, and exemplary approaches to managing tax-related matters. Formulating cohesive rules incorporating standardized and consistent legal interpretations will offer taxpayers and the general public enhanced transparency concerning the tax judicial procedure. These recommendations mitigate the potential for divergent interpretations of tax legislation and establish a coherent structure for making tax-related determinations. Furthermore, synchronizing training and human resource development initiatives across the bodies above can effectively cultivate a comprehensive comprehension of tax law and contemporary methodologies for managing tax-related litigation among judges and workers of the Tax Court. By possessing a standardized level of expertise, judges and workers of the Tax Court can provide a sense of uniformity and impartiality in their decision-making processes. This, in turn, fosters public trust and confidence in the tax justice system, benefiting both the general public and taxpayers. By implementing appropriate coordination strategies such as collaboration mechanisms, joint guidelines, and harmonized training programs, the Tax Court has the

potential to enhance its operational efficiency and effectiveness. This, in turn, can contribute to the overall integrity of the tax justice system and result in improved services for the public and taxpayers.

### *c. Operational Challenges in Implementing a Dualism System*

Implementing the dual system of supervision of the Tax Court by the Supreme Court (MA) and the Ministry of Finance (Kemenkeu) presents several operational issues that impact the institution's performance and efficiency. The following are several primary challenges:<sup>20</sup> First: Unclear Division of Authority. The presence of duality in the supervisory framework gives rise to ambiguity about allocating authority and responsibilities between the Supreme Court and the Ministry of Finance. The circumstances above may lead to overlaps or gaps within the decision-making process, impede the expeditious handling of cases, and consequently give rise to legal ambiguity. Second: Difficult Coordination. Effective coordination between the two bodies ensures optimal efficiency and consistency in managing tax matters.

Nevertheless, the challenging cooperation between the Supreme Court and the Ministry of Finance frequently impeded the efficacy of

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<sup>20</sup> Arifin, M. N. (2015). *Reformasi Pengelolaan Pajak Dalam Pembangunan Ekonomi Umat*. Suswardana, E. T. (2022). *Pengaruh Budaya Organisasi, Lingkungan Kerja dan Total Reward Terhadap Kinerja Pegawai Dengan Variabel Kepuasan Kerja Sebagai Variabel Intervening Pada Sekretariat*

*Pengadilan Pajak*. Jurnal Syntax Transformation, 3(03), 352-367. Воронов, А. А. (2016). Мониторинг как перспективная форма налогового контроля. Финансы: Теория и практика, (2 (92)), 145-149.

decision-making and information exchange processes. Third: Inconsistency in Legal Interpretation. The presence of dualism in supervision has the potential to give rise to inconsistent interpretations of tax legislation. Divergent decisions in analogous cases may engender legal ambiguity for taxpayers and the general public, thus diminishing trust in the integrity of the tax justice system. Fourth: Waste of Resources. Implementing a dualistic supervision system can lead to inefficiencies in allocating human and financial resources, mostly stemming from the duplication of work and training programs and introducing a more intricate bureaucratic structure. The issue above impedes the operational efficiency and effectiveness of the Tax Court. Fifth: Slow Case Handling. The Tax Court experiences delays in case treatment due to issues about ambiguous authority and coordination concerns. The phenomenon above can impede the expeditious resolution of tax disputes, adversely affecting the level of satisfaction experienced by taxpayers. Sixth: Technical Challenges in Information Systems Integration. Integrating information systems between the Ministry of Finance and MA is frequently challenging due to disparities in technology infrastructure and data protection rules. Technical problems may impede the efficient

sharing of data between the two institutions.

The Author suggests that it is imperative to enhance cooperation, communication, and alignment between the Supreme Court and the Ministry of Finance to address these difficulties. Within the dual system of supervision of the Tax Court by the Supreme Court and the Ministry of Finance, the implementation of well-defined operational standards, a rigorous allocation of responsibilities, and the effective integration of information technology are crucial. Using well-defined operating rules can mitigate potential confusion about procedures and work protocols. Implementing a clear delineation of roles between the Supreme Court and the Ministry of Finance can effectively reduce the issue of overlapping duties and enhance the efficacy of tax case management. Integrating an efficient information system facilitates rapid and precise data interchange between two institutions, providing seamless cooperation in the administration of the Tax Court. By implementing these procedures, the Tax Court can enhance the efficiency and effectiveness of its dual supervision system, resulting in the generation of consistent and accurate decisions for resolving tax disputes.<sup>21</sup>

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<sup>21</sup> Hoffer, S., & Walker, C. J. (2014). *The Death of Tax Court Exceptionalism*. Minn. L. Rev., 99, 221. Madison, A., & Fisk, S. M. (2017). *The Tax*

*Court's Home*. Tax Notes, 157(9). Lederman, L. (2013). (Un) *appealing deference to the Tax Court*. Duke LJ, 63, 1835.



#### 4. Benefits and Weaknesses and Potential Risks of the Dualism Coaching System

The Tax Court benefits from a dual system of advice provided by the Supreme Court (MA) and the Ministry of Finance (Kemenkeu), which offers distinct methods and rigorous oversight. Nevertheless, it is crucial to carefully assess the potential hazards of legal uncertainty and financial wastage due to the duplication of labor and ineffective coordination.

The benefits of the dualism system of tax court guidance by the Supreme Court and the Ministry of Finance include:<sup>22</sup>

First: Diversification of Approaches. Significant opportunities for improvement present themselves due to the participation of two distinct organizations—namely, the Supreme Court and the Ministry of Finance—in building the Tax Court. When it comes to processing tax disputes, these two organizations bring distinct strategies and points of view to the table. As the highest judicial institution in Indonesia, the Supreme Court contributes a wealth of expertise and profound insight into legal interpretation and legal rulings that create a precedent for future cases. They can offer a more comprehensive and in-depth legal perspective on complicated tax situations.

On the other hand, the Ministry of Finance offers a viewpoint more grounded in practice and closely connected to national tax policy administration. They have an in-depth comprehension of the dynamics of taxes in Indonesia, which includes the government's requirement to collect tax revenues, alterations to the regulatory framework, and fiscal policy. As a result, the presence of the Ministry of Finance guarantees that the treatment of tax matters takes into account both narrow and broad policy issues. The management of tax matters can now benefit from both variation and innovation because of the integration of these approaches. Because it takes a holistic approach, the Tax Court can take into account a variety of variables, including both legal and policy considerations, when reaching rulings that are both fair and balanced. Additionally, the partnership between the Supreme Court and the Ministry of Finance opens up chances for developing new ways to manage tax disputes. This helps to ensure that the Tax Court continues to be relevant and successful in its efforts to deal with the complex difficulties present in the Indonesian tax system.

Second: Dual Monitoring. The presence of not one but two responsible institutions, namely the Supreme Court and the Ministry of Finance, allows for the possibility of a more in-depth

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<sup>22</sup> Ispriyarso, B. (2019). *Penyatuan Pembinaan Pengadilan Pajak*. *Administrative Law and Governance Journal*, 2(4), 650-660. Suhardi, I. (2016). *Penyatuan Hukum Pajak Formal Dalam Sistem Hukum Pajak Nasional*. *Jurnal Yuridika*,

31(1). Marpi, Y. (2023). *Eksistensi Pengadilan Pajak Dalam Independensi Peradilan Penyelesaian Sengketa Pajak Ditinjau Dari Putusan Mahkamah Konstitusi Nomor 26/PUU-XII/2023*. *Eksekusi: Jurnal Ilmu Hukum dan Administrasi Negara*, 1(3), 73-81.

assessment of the performance of the Tax Court. It is possible to improve both the level of accountability and transparency in decision-making by having two separate institutions that monitor and assess the work of the Tax Court. It is anticipated that the Tax Court will be able to carry out its responsibilities with more excellent care and precision due to increased oversight. Considering continual evaluation, the decisions made can be adequately accounted for. This level of scrutiny also makes room for constructive criticism, which allows the Tax Court to enhance its internal procedures if flaws or mistakes are discovered. In addition to this, stringent monitoring can also contribute to the Tax Court developing a work environment that is more professional and disciplined. Judges and personnel of the Tax Court will have a greater sense of responsibility for their choices, highlighting the significance of maintaining high standards throughout the judicial process. Because of this, the decisions that come out of it can be seen as being more objective and measurable, which can lead to an increase in public trust in the Tax Court. Therefore, intensive supervision from these two supervisory agencies benefits the Tax Court by increasing the quality and

accountability of their job. Still, it also helps create public faith in Indonesia's tax justice system.

The weaknesses of the dualism system of tax court guidance by the Supreme Court and the Ministry of Finance include:<sup>23</sup>

First: Duplication of Work. The Supreme Court and the Ministry of Finance are involved in the dualistic system used to build the Tax Court. This system's effect is that work and responsibilities are being performed in duplicate. For instance, the training of judges and the management of tax cases can be accomplished by both organizations; this results in a waste of resources and energy that could be utilized more effectively elsewhere. The performance of identical or nearly identical tasks by multiple government agencies can be counterproductive and wasteful of public resources. Therefore, it is incredibly vital for there to be excellent cooperation between the Supreme Court and the Ministry of Finance to avoid duplication of work and enable more efficient use of resources in the process of building the Tax Court.

Second: Uncertainty of Authority. It is possible that the separation of responsibility between the Ministry of Finance and the Supreme Court (MA) in the

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<sup>23</sup> Ispriyarso, B. (2019). *Penyatuan Pembinaan Pengadilan Pajak*. *Administrative Law and Governance Journal*, 2(4), 650-660. Suhardi, I. (2016). *Penyatuan Hukum Pajak Formal Dalam Sistem Hukum Pajak Nasional*. *Jurnal Yuridika*, 31(1). Marpi, Y. (2023). *Eksistensi Pengadilan Pajak Dalam Independensi Peradilan Penyelesaian Sengketa*

*Pajak Ditinjau Dari Putusan Mahkamah Konstitusi Nomor 26/PUU-XII/2023*. Eksekusi: *Jurnal Ilmu Hukum dan Administrasi Negara*, 1(3), 73-81. Saptono, P. B., Khozen, I., & Ayudia, C. (2021). *Main Issues of Value-Added Tax Dispute in Indonesia: A Note from 2019 Tax Court Decrees*. *Jurnal Kajian Akuntansi*, 5(2), 225-242.

development of the Tax Court is not always apparent. This might lead to overlapping tasks and misunderstandings in treating tax matters. There has been a lack of a definitive definition of the power of each institution, which may lead to confusion regarding who is responsible for the training of judges, the supervision of cases, or the development of the ethics of Tax Court judges. Because of this lack of clarity, efficiency can be hindered, leading to confusion in decision-making and the processing of tax disputes. Therefore, there is a need for improved coordination and explicit knowledge of the authority of each organization to avoid overlapping obligations and to guarantee that tax issues are handled in a manner that is both efficient and organized.

Potential risks from the dualism system of tax court guidance by the Supreme Court and the Ministry of Finance are:<sup>24</sup>

First: Decision Inconsistency. The Supreme Court (MA) and the Ministry of Finance take slightly different approaches to guiding the Tax Court, which might lead to contradictions in tax decisions. When dealing with tax matters, foreign institutions may apply different interpretations and emphasize various factors, leading to decisions that are inconsistent from one instance to the

next. These inconsistencies lead to legal uncertainty, leaving taxpayers puzzled and making it difficult to comprehend the criteria applied when evaluating their tax situations. This can cause people to have concerns regarding the honesty and fairness of the system that administers tax justice, which can lower public trust in the tax system. As a result, there is a pressing need for improved cooperation between the Ministry of Finance and the Supreme Court to promote coherence in tax administration and guarantee taxpayers' legal certainty.

Second: Coordination Challenges. Establishing practical cooperation between the Supreme Court (MA) and the Ministry of Finance poses a significant issue within the dualism framework in the Tax Court's evolution. The challenges encompass hurdles in exchanging information and a lack of communication between the two agencies. The absence of effective coordination can impede the expeditious and precise management of tax cases. The lack of expeditious and streamlined information exchange between the Supreme Court and the Ministry of Finance can check the progress of tax justice proceedings. Delays in decision-making and resolution of tax matters might result in adverse consequences for public confidence in the tax justice system.

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<sup>24</sup> Ispriyarso, B. (2019). *Penyatuan Pembinaan Pengadilan Pajak*. Administrative Law and Governance Journal, 2(4), 650-660. Suhardi, I. (2016). *Penyatuan Hukum Pajak Formal Dalam Sistem Hukum Pajak Nasional*. Jurnal Yuridika,

31(1). Tambunan, M. R. (2020). *Transfer Mispricing on Intra-group Trading Performed by Multinational Manufacturing in Indonesia: Evidence from Indonesian Tax Court 2015-2019*. Global Trade and Customs Journal, 15(5).

Furthermore, inadequate coordination may result in duplicating tasks between the two agencies, generating ambiguity in handling cases. To address this difficulty, it is imperative to enhance collaboration, facilitate effective communication, and optimize the information interchange between the Supreme Court and the Ministry of Finance. Improving communication infrastructure and integrating information systems can effectively address these challenges, facilitating prompt and precise data interchange and ensuring tax cases' seamless and equitable management.

Third: Shift in Focus. The dualistic guidance system for the Tax Court, as established by the Supreme Court (MA) and the Ministry of Finance, may result in diminished efficacy in addressing significant matters and formulating comprehensive guidance policies due to the divided attention between these two entities. The two agencies possess divergent mandates and agendas, potentially engendering a tendency to concentrate on some facets while disregarding others. Adopting a comprehensive and coordinated approach in providing practical guidance is imperative to ensure the quality of law enforcement and the resolution of tax issues. Nevertheless, the presence of a fragmented concentration raises the potential for inadequate allocation of resources towards certain facets of coaching, such

as the training of judges, the formulation of policies, or the monitoring of performance, due to the divided attention of both entities involved.<sup>25</sup>

Furthermore, the absence of practical cooperation in the formulation of coaching policies may lead to disjointed and incongruous policies between the Supreme Court and the Ministry of Finance. The lack of clarity in procedures and policies can lead to uncertainty among judges, personnel, and taxpayers, thus compromising the integrity of the tax justice system. To address this difficulty, the Supreme Court and the Ministry of Finance must undertake a collaborative endeavor to formulate policies and plans for development. Effective coordination between the two institutions is essential to ensure the guidance encompasses all pertinent issues, thereby establishing a harmonized and comprehensive framework to enhance law enforcement quality within the Tax Court.

As to the author's assertion, effective management of the dual system of the development of the Tax Court necessitates the mitigation of inherent weaknesses and potential dangers through enhanced collaboration between the Supreme Court and the Ministry of Finance. To avoid overlap or ambiguity in managing tax issues, it is imperative to underscore the delineation of roles and

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<sup>25</sup> Suhartono, S., & Huda, M. K. (2019). *The Existence of Tax Court in Indonesia Judicial*

*System*. Journal of Advanced Research in Law and Economics, 10(1 (39)), 363-369.

responsibilities. The establishment of open and transparent channels of communication between these two entities is vital to facilitate the seamless interchange of information and policy. In addition, it is crucial to conduct periodic assessments of the performance and efficacy of the dualistic coaching system. This review identifies issues that may occur and offers an opportunity to implement necessary enhancements and modifications. By conducting regular evaluations, the potential risks and weaknesses inherent in the dualistic guidance system can be mitigated, ensuring the preservation or possible enhancement of its benefits. Consequently, this practice can favorably influence the Tax Court and foster public confidence in the tax justice system of Indonesia.

### **5. Recommendations to Improve Coordination and Collaboration between the Supreme Court and the Ministry of Finance**

Several recommendations can be considered to improve coordination and collaboration between the Supreme Court and the Ministry of Finance in Tax Court development.<sup>26</sup> First: Strengthening Cooperation. Propose the implementation of periodic forums between the Supreme Court and the Ministry of Finance, characterized by regular monthly or

quarterly meetings. These forums would serve as platforms for the discussion of contemporary matters, the exchange of pertinent information, and the revision of collaboration protocols. Second: Clarify the Division of Tasks. Establishing unambiguous standards about allocating tasks and obligations between the Supreme Court and the Ministry of Finance is imperative. This inquiry seeks to comprehensively examine the distinct responsibilities and functions of each party involved in training judges, case management, policy development, and performance evaluation within the context of the Tax Court. Third: Equalization of Training Standards. Establishing parity in the training requirements for judges and Tax Court personnel between the Supreme Court and the Ministry of Finance is imperative. This includes the educational program, instructional techniques, and evaluation of trainee performance. Fourth: Improved Communication. Establishing an effective communications system incorporating information technology is essential to enhance information interchange between the two institutions. The utilization of digital platforms facilitates the rapid and effective dissemination of information. Fifth: Periodic Evaluation. It is imperative to consistently assess the level of collaboration between the

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<sup>26</sup> Amirillis, P. A., & Erliyana, A. (2021). *Urgensi Kejelasan Rumusan Mengenai Kementerian/Lembaga Yang Mengeluarkan Keputusan Tata Usaha Negara*. *Jurnal Yudisial*, 14(2), 163-183. Tomson, S. (2022). *Reposisi*

*pengadilan pajak menurut sistem kekuasaan kehakiman di Indonesia*. *Honeste Vivere*, 32(2), 108-122. Moeliono, T. P., Lumbantobing, J., Prawesti, N., & Ramon, A. A. (2018). *Hukum Internasional, Hukum Nasional, dan Indonesia*.

Supreme Court and the Ministry of Finance. Utilize the findings derived from this review to discern accomplishments, challenges, and prospects for enhancing the implemented collaboration system.

Sixth: Involvement of External Parties. Incorporating external stakeholders, like academics, legal practitioners, and civil society members, is imperative in meetings or discussion forums. Including diverse perspectives can offer novel perspectives and enhance discourse on the evolution of the Tax Court.

Seventh: Preparation of Joint Guidelines. Collaboratively establish comprehensive rules, in conjunction with the Supreme Court, Ministry of Finance, and other pertinent stakeholders, to govern crucial facets of the advancement of the Tax Court. The recommendations must encompass methods for collaboration, criteria for training, evaluation of performance, and systems for managing cases.

Eighth: Increased Transparency. Enhance transparency about Tax Court development initiatives by providing publicly accessible annual reports. The reports may encompass case facts, training outcomes, and performance assessments.

The author posits that adherence to the guidelines above can significantly enhance coordination and collaboration between the Supreme Court and the Ministry of Finance. Implementing well-defined operating protocols, rigorous task allocation, and effective integration of information systems would facilitate building a cohesive and structured framework for

advancing the Tax Court in Indonesia. By enhancing coordination, these two entities can collaborate to surmount obstacles and effectively improve the Tax Court's development efficiency. Implementing this measure not only enhances the operating efficiency of the institution but also guarantees the maintenance of uniformity and accuracy in the management of tax cases. Consequently, the adoption and execution of these proposals are expected to have favorable outcomes for the overall integrity of the Indonesian tax justice system.

#### D. CONCLUSIONS

Establishing the Tax Court through a dual system, which entails the collaboration between the Supreme Court and the Ministry of Finance, presents several obstacles that must be addressed. The absence of coordination and consistency in operational rules and an ambiguous allocation of tasks can engender perplexity and discord in managing tax cases. Issues such as disparities in legal interpretation, inequitable allocation of resources, and inequities in socioeconomic progress also warrant significant study. In addition, it is essential to note that inadequate coordination can lead to the duplication of efforts and the inefficient allocation of resources. Nevertheless, enhancing coordination and collaboration between the Supreme Court and the Ministry of Finance can be achieved by establishing well-defined operational standards, implementing a rigorous division of tasks, and efficiently integrating

information systems. Implementing this measure is expected to enhance the efficiency and effectiveness of coaching activities inside the Tax Court, foster uniformity in case management, and improve the correctness of the tax justice process in Indonesia.

The development of the Tax Court is governed by a dualistic system that involves the collaboration of the Supreme Court and the Ministry of Finance. This system presents several advantages, drawbacks, and potential threats requiring thorough consideration. The advantages encompass greater diversity and novelty in the management of tax-related matters, enhanced levels of scrutiny regarding the Tax Court's effectiveness, and heightened levels of responsibility and openness in reaching decisions. Nevertheless, this system exhibits various drawbacks, such as the duplication of efforts, inefficient utilization of resources, and potential confusion over legal judgments and authority. Additionally, the lack of uniformity in tax rulings contributes to legal uncertainty. Furthermore, there are possible hazards associated with this situation, such as unbalanced external forces, a lack of clarity in delineating responsibilities, and the possibility of conflict arising between the two entities. To effectively manage the dangers and optimize the advantages of a dualistic coaching system, it is advisable to establish unambiguous operational protocols, delineate task allocation, and streamline information systems integration. By implementing this

measure, it is possible to enhance coordination and collaboration between the Supreme Court and the Ministry of Finance. This, in turn, can lead to improved efficiency and effectiveness in developing the Tax Court. Additionally, it can help maintain consistency in handling cases and contribute to an increased level of legal certainty within the tax justice process in Indonesia.

Several recommendations can be considered to enhance coordination and collaboration between the Supreme Court and the Ministry of Finance in establishing the Tax Court. Establishing clear operating principles, a well-defined division of tasks, and effective integration of information systems hold significant importance. This measure can potentially enhance the Tax Court's efficiency within the framework of a dualistic supervisory system. Additionally, it is imperative to foster enhanced collaboration in the formulation of collective directives, execution of training initiatives and programs for human capital development, and assessment of the Tax Court's performance and oversight. The collaboration should encompass creating a comprehensive and all-encompassing training curriculum, ensuring that judges and personnel of the Tax Court possess a profound comprehension of uniform tax regulations and protocols. Furthermore, it is advisable to establish a comprehensive audit mechanism that encompasses both the Supreme Court and the Ministry of Finance to assess the efficiency and efficacy of their

handling of tax-related litigation. This evaluation can identify potential conflicts and propose solutions to enhance collaboration and minimize ambiguity in the management of cases. By adhering to these suggestions, the enhancement of coordination and collaboration between the Supreme Court and the Ministry of Finance can be achieved. This measure is expected to enhance efficacy, visibility, and responsibility in establishing the Tax Court while guaranteeing legal definiteness in the tax justice proceedings within Indonesia.

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