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An Analysis of Tax Dispute Resolution in the Tax Court in Light of the Principles of Legal Certainty and an Efficient, Accessible, and Cost-Effective Judiciary

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Abstract

One of the main sources of state revenue used to finance development and improve public welfare is taxation. In Indonesia, tax reform has adopted a self-assessment system. However, this system requires strict supervision by the tax authorities, one of which is carried out through the issuance of Tax Assessment Letters (Surat Ketetapan Pajak or SKP). Disagreements between the tax authority and taxpayers (WP) regarding the amount of tax payable often lead to tax disputes settled through the Tax Court. Nevertheless, a key issue faced by the Indonesian Tax Court is the absence of a provision regarding the time limit for rendering a decision in tax dispute resolutions. This condition has the potential to create legal uncertainty for taxpayers, the government, and the public. It also undermines the fulfillment of the principle of judicial power administration that is prompt, simple, and low-cost. This study aims to analyze the issue of the timeframe for delivering decisions in the Tax Court. The research employs a normative juridical method using the statute approach and conceptual approach. The results indicate that the judicial system in Indonesia requires reform, particularly in regulating the time limit for delivering judgments. Although Supreme Court Regulation (PERMA) No. 03/2019 provides rules regarding the submission of written decisions within a specific timeframe, it does not regulate the interval between the final hearing and the pronouncement of the decision. Therefore, it is necessary to establish a clear time limit for decisions in the Tax Court to uphold the principles of legal certainty and the efficient, simple, and affordable administration of justice.

Keywords
Prompt Principle; Legal Certainty Principle; Tax Disputes

I. Introduction

Taxation is a contribution made by individuals or entities to the state based on statutory regulations, intended to fund various national needs, including infrastructure development, public services, and social programs that ultimately support the enhancement of public welfare. As the main source of state revenue, taxation plays a crucial role in financing activities and programs aimed at the country’s social and economic progress.

As governmental systems and societal dynamics evolve, the tax collection mechanism has also undergone changes. One significant reform is the transition to a self-assessment system, which grants taxpayers full authority to calculate, report, and pay their taxes independently. However, to ensure effectiveness and prevent potential abuse, the tax authority (fiscus) implements strict oversight mechanisms. As part of this supervision, the fiscus has the authority to audit and issue Tax Assessment Letters (SKP) when discrepancies are found between the taxpayer’s report and audit results.

Disputes often arise between taxpayers and the tax authority regarding the tax amount stated in the SKP. Differences in calculation become a primary cause of tax disputes, as taxpayers may feel the assessed amount is incorrect. As such, they file objections or appeals based on the principle of equity. The Tax Court serves as an institution where taxpayers can seek justice, protecting their rights from potentially inaccurate tax assessments by the fiscus. Thus, the Tax Court plays a crucial role in ensuring that tax disputes are resolved fairly and in accordance with legal provisions.

1.1 Legal Basis and Challenges in Tax Court Dispute Resolution

Disputes in taxation frequently arise due to disagreements between the taxpayer and the tax authority regarding the amount stated in the Tax Assessment Letter (SKP). The difference in tax calculation between the fiscus and the taxpayer is the primary factor triggering tax disputes. These conflicts usually occur because taxpayers believe the determined tax amount is inconsistent with their own calculations, prompting them to file objections or appeals in the interest of fairness (equity).

The Tax Court serves as a judicial institution that provides space for taxpayers to seek justice, ensuring their rights are protected from potential inaccuracies in the assessment by the tax authority. As such, the existence of the Tax Court plays a crucial role in ensuring that any disputes arising within the tax system are resolved fairly and in accordance with prevailing laws.

The existence of this institution is regulated under Article 2 of Law No. 14 of 2002 concerning the Tax Court, which affirms the court’s specific authority to adjudicate tax-related matters. However, the Tax Court is fundamentally different from other courts due to its specialized authority (lex specialis) to handle disputes specifically related to taxation, unlike general courts that deal with a broad range of legal cases.

Additionally, the examination process in the Tax Court focuses more on administrative and substantive aspects of taxation, requiring judges with specialized competence in taxation and state finance. This gives the Tax Court unique characteristics within Indonesia’s judicial system. One major weakness of the Tax Court system is the absence of clear provisions regarding the time limit for rendering decisions. This lack of a time frame affects multiple stakeholders. For taxpayers, the uncertainty in the decision period can be detrimental, as they remain bound by unresolved tax obligations. For the government, delays in decision-making can postpone state revenue, especially in underpaid tax cases still in dispute.

Legal certainty is a fundamental aspect of justice. Norms that embody justice must function as reliable rules that can be followed. According to Gustav Radbruch, both justice and legal certainty are inseparable elements of law. He argues that legal certainty must be upheld to ensure order and peace within a state. Thus, positive law must always be observed.

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II. Research Methods

This research is categorized as normative juridical legal research, which involves the collection and analysis of various legal materials, including primary, secondary, and tertiary legal sources. Primary legal materials consist of laws and regulations related to taxation and the tax judicial system in Indonesia.

Secondary legal materials are sourced from academic books, legal expert research, and scientific journals discussing legal certainty and the principles of a judiciary that is fast, simple, and low-cost. Comparative studies on tax court systems in other countries are also included to provide a broader perspective on the legal implications of the absence of a decision time limit in Indonesia's Tax Court, including its impact on taxpayers, the government, and the legal system as a whole.

Tertiary legal materials are used to clarify concepts, terminology, and definitions related to the tax judicial system and procedural tax law. These include law dictionaries, legal encyclopedias, tax glossaries, and other reference documents that help define the legal terms used in this study.

This approach does not only review normative aspects of tax regulations and dispute resolution procedures but also involves literature analysis and comparative law studies from other countries to gain a more comprehensive and critical understanding of the legal implications of the lack of a fixed decision timeframe in the Tax Court. It aims to provide recommendations for improving regulation to enhance legal certainty and fairness in the system. The normative juridical approach applies both the conceptual approach and the statute approach: The conceptual approach involves analyzing the conceptual foundations and development of legal norms governing tax disputes. The statute approach reviews the hierarchy and structure of the legal framework, particularly those related to tax court proceedings, court authority, and regulations on decision timeframes. This methodology helps identify gaps or weaknesses in Indonesia's tax court legal framework that may affect legal certainty, taxpayer rights, and the efficiency of tax administration. The objective is to formulate suitable recommendations for improving Indonesia's tax law system.

III. Results and Discussions

3.1 Tax Dispute Resolution Process

Tax dispute resolution in Indonesia is governed by the General Provisions and Tax Procedures Law (UU KUP), which serves as the legal foundation for taxation, encompassing various amendments aimed at refining the tax system. These began with Law No. 6 of 1983 and have been updated through Law No. 9 of 1994, Law No. 16 of 2000, Law No. 28 of 2007, and most recently, Law No. 7 of 2021. A tax dispute refers to a disagreement between a taxpayer or tax bearer and authorized tax officials, usually arising from administrative decisions such as tax assessments or enforcement actions. These disputes can be brought before the Tax Court through objections, appeals, or lawsuits, in accordance with the applicable laws and regulations, including tax collections conducted through Warrants of Collection (Surat Paksa).

The Tax Court is responsible for examining and resolving such disputes to ensure that tax decisions are fair and legally compliant. The dispute resolution process begins with a tax audit conducted by the Directorate General of Taxes (DJP) to evaluate taxpayer compliance. Based on Article 29, paragraph (1) of Law No. 8 of 2007, the DJP has the authority to verify whether taxpayers fulfill their obligations. If discrepancies are found, the audit results are formalized in a Tax Assessment Letter (SKP), which may include: SKPKB (Tax

Underpayment Assessment Letter), SKPKBT (Additional Tax Underpayment), SKPLB (Overpayment),SKPN (Zero Assessment), or STP (Tax Collection Letter).

Tax disputes typically arise due to differing interpretations between the DJP and the taxpayer regarding the amount owed. These disputes may be resolved through: Objection (Keberatan), Appeal (Banding), Judicial Review (Peninjauan Kembali/PK), or Lawsuit (Gugatan). Under Law No. 14 of 2002 on the Tax Court, a tax dispute is defined as a conflict resulting from tax decisions that can be contested through an appeal or lawsuit. The initial step available to taxpayers is to file an objection, as outlined in Article 25 of Law No. 8 of 2007. If the objection is unsatisfactory, the next step is to submit an appeal to the Tax Court. In the latest amendment, Law No. 7 of 2021, the resolution mechanism remains in place with added improvements focused on efficiency and oversight. Thus, the overall tax dispute resolution path moves from audit to objection, and potentially to appeal or lawsuit, prioritizing transparency and justice for taxpayers and the government alike.

3.2 Tax Audit

Law No. 7 of 2021 on the Harmonization of Tax Regulations (HPP) brought significant changes to Indonesia's tax system, including the tax audit mechanism. While Law No. 8 of 2007 on General Provisions and Tax Procedures (KUP) still serves as the legal foundation for audits, Law No. 7 of 2021 introduces updates aimed at increasing efficiency and fairness in the auditing process. For example, Article 29 paragraph (1) of Law No. 28 of 2007 grants the Directorate General of Taxes (DJP) authority to conduct audits to ensure taxpayers comply with their obligations. These audits aim to detect misinterpretations of tax laws, calculation errors, or tax evasion. The results are recorded in one of several types of Tax Assessment Letters (SKP), such as: SKPKB (Underpayment), SKPKBT (Additional Underpayment), SKPLB (Overpayment), SKPN (Zero), STP (Tax Collection Letter).

These legal instruments issued by the DJP often form the basis for disputes when there are discrepancies in interpretation or calculation between the tax authority and the taxpayer. Law No. 7 of 2021 emphasizes the use of digital technology in audits to streamline and simplify compliance monitoring. Tools like e-Filing and e-Audit help minimize administrative errors and reduce misunderstandings, thereby preventing unnecessary disputes. Nonetheless, even with technological improvements, transparency and fairness in issuing SKPs remain essential. Taxpayers retain the right to file objections or appeals if they disagree with the audit results.

3.3 Tax Objection

A tax objection can be filed by a taxpayer who disagrees with an SKP issued by the DJP. As regulated in Article 25 paragraph (1) of Law No. 28 of 2007, taxpayers have the right to submit objections against SKPKB, SKPKBT, SKPLB, or SKPN, and also against tax withholdings or collections by third parties. Objection procedure: Submission: Taxpayers may file objections in writing within three months of the SKP issuance, accompanied by clear reasoning and supporting evidence. Review: DJP will review the objection. If accepted, the disputed SKP will be adjusted or revoked. If rejected, the taxpayer is entitled to file an appeal with the Tax Court. Further details on objections are outlined in Articles 25, 26, and 26A of Law No. 6 of 1983 (amended by Law No. 8 of 2007), as well as in Minister of Finance Regulation No. 194/PMK.03/2007.

The tax objection mechanism ensures that taxpayers can challenge tax decisions fairly and legally, reinforcing their rights and legal certainty within the tax system. Law No. 7 of 2021 further supports this mechanism by streamlining administrative procedures to make dispute resolution more efficient and transparent.

3.3 Appeal (Banding)

Based on Article 27 paragraph (1) of Law No. 28 of 2007, taxpayers can only file an appeal after going through the objection process. This confirms that appeal is a secondary legal remedy following an unsatisfactory outcome from the objection phase with the Directorate General of Taxes (DJP). According to Article 1 paragraph (6) of Law No. 14 of 2002, an appeal is a legal effort that can be taken by taxpayers or tax bearers against decisions that are legally appealable, as stipulated in tax legislation. The appeal process is conducted through the E-Tax Court system—an electronic system designed to handle administrative procedures in tax dispute resolution. It includes the registration of appeals, digital submission of supporting documents, and the maintenance of case records, in accordance with PER-1/PP/2023. This system aims to improve speed, ease of access, and transparency in handling tax appeals. Taxpayers, heirs, or legal representatives may file an appeal. If the taxpayer is deceased, bankrupt, or undergoes business changes, the appeal can be continued by authorized parties, as stipulated in Article 37 of Law No. 14 of 2002.

An appeal must be submitted: In writing, In Indonesian, Within 3 months of receiving the decision (for decisions issued by the DJP or local governments), or Within 60 days for decisions from the Directorate General of Customs and Excise (DJBC). The appeal letter may only challenge one decision and must be supported by documents such as: The Tax Assessment Letter (SKP), Tax Payment Letter (SSP), Objection letter, and Proof of payment of at least 50% of the disputed tax. Other required documents include: Business entity registration, Power of attorney (if represented), And a signed integrity pact to validate the appeal process.

The court will issue a Receipt of Appeal Submission (TTSB) within 14 days. The opposing party (tax office) must then submit a Brief of Appeal Explanation (SUB) within 3 months, which may be followed by a Rebuttal Letter from the appellant within 30 days. If any requirement is not fulfilled, the case will still proceed to the decision stage.

3.4 Lawsuit (Gugatan)

A lawsuit (gugatan) can be filed in the Tax Court if a taxpayer disagrees with the enforcement of tax collection, such as the issuance of a Warrant of Forced Collection (Surat Paksa). This is explicitly regulated in Law No. 14 of 2002 concerning the Tax Court. Taxpayers may bring a lawsuit when there is disagreement not about the amount of tax owed but about the procedures or legality of tax collection actions by tax officials. For example, if a taxpayer believes that a forced collection was conducted improperly or without legal basis, a lawsuit can be submitted. This legal recourse provides taxpayers with a means to challenge tax authority decisions outside of the regular appeal pathway, especially when the dispute concerns procedural violations or abuses of authority during the collection process.

The inclusion of this lawsuit mechanism enhances the fairness and balance of the taxation system, ensuring that tax authorities act within the limits of their legal powers and that taxpayers' rights are fully protected.

3.5 Judicial Review (Peninjauan Kembali)

If a taxpayer remains dissatisfied even after the Tax Court's ruling, a judicial review (Peninjauan Kembali or PK) may be filed with the Supreme Court (Mahkamah Agung). This is a final legal measure allowed in exceptional circumstances, such as the discovery of new evidence (novum) or misapplication of law during the original trial The procedure and requirements for filing a judicial review are outlined in Law No. 14 of 2002 and governed by procedural laws applicable to general judicial review mechanisms. The taxpayer must present new and significant legal arguments or facts that could materially affect the outcome of the case. This process ensures that errors in legal interpretation or overlooked facts can still be corrected, thereby reinforcing the principle of justice and legal certainty in tax dispute resolution. Let me know if you'd like to proceed with the Discussion and Analysis section or skip to the Conclusion and Recommendations.

3.6 Discussion and Analysis

a. Judicial Review and Counter-Memorandum Process

The Judicial Review (Peninjauan Kembali or PK) and Counter-Memorandum of Judicial Review (Kontra Memori Peninjauan Kembali or KMPK) are parts of the administrative process conducted by a court or authorized body for reviewing a decision that has obtained permanent legal force. A Judicial Review can be requested by a party who believes that a final court decision has caused them harm, especially in cases involving: Discovery of new evidence (novum), Mistakes or misinterpretation of the law in the decision. The party requesting a judicial review has the right to ask the court to re-evaluate the original ruling. A Counter-Memorandum of Judicial Review (KMPK) is a rebuttal or response submitted by the opposing party to defend the decision and provide arguments to uphold the original ruling.

The verification and submission services for judicial reviews include: document completeness, Compliance with applicable procedures, and The decision to accept or reject the request for PK or KMPK. Applicants are required to submit both physical and digital versions of: The Application Deed, PK/KMPK memorandums, Proof of case payment, Supporting documents such as power of attorney and identification cards. Additional documents may be needed depending on whether the applicant is a government official, individual taxpayer, or corporate taxpayer. Verification is conducted directly at the PK service counter, where officers will assess the file's completeness. If the file is lacking, it is returned for correction. Upon successful submission, a receipt or checklist is issued to guide the applicant in fulfilling all requirements. mThis digitized process helps improve administrative efficiency, transparency, and accountability in the judicial system. It also supports the modernization of legal administration by allowing the use of softcopy submissions and real-time case tracking.

b. Importance of Timely Decision Pronouncement in Tax Courts

One illustrative case highlights a taxpayer who, after receiving a tax audit result requiring additional tax payment of IDR 788 billion, filed an objection to the Regional Office of the Directorate General of Taxes (DJP) based on Article 25 of the KUP Law, within the allowable 12-month period. Upon reviewing the objection, the regional office issued a decision reducing the additional tax liability to IDR 354 billion.

Unconvinced by this outcome, the taxpayer filed an appeal to the Tax Court, as stipulated in Article 27 of the KUP Law and Article 35 of the Tax Court Law. The appeal was submitted on May 22, 2020, and received by the Tax Court on June 19, 2020, but the verdict was not pronounced until July 10, 2024—a delay of over four years. The final court decision significantly lowered the tax due to IDR 18 billion. In another case (Decision Number: PUT-014983.15/2021/PP/M.IB Year 2024), the initial audit resulted in a proposed tax payment of IDR 788 billion. After filing an objection, the amount was revised to IDR 194 billion, but the taxpayer still filed an appeal. The appeal was submitted on December 27, 2021, and the verdict was not delivered until December 16, 2024. Once again, the tax liability was significantly reduced to IDR 38 billion.

c. Analysis of Timeframe Discrepancies

In both examples, the process of tax dispute resolution at the objection level conducted by the Regional Office of the DJP was completed within the statutory 12-month period. If the objection process exceeds this period, Article 26 of Law No. 28 of 2007 states that the taxpayer's objection must be accepted in full. This provides a strong legal incentive for timely resolution at the objection level. However, at the Tax Court appeal level, no such time constraint exists, leading to significant inconsistencies in the timeline for dispute resolution. Unlike the objection stage, the appeal process lacks statutory enforcement of a decision timeframe, which can result in multi-year delays. This inconsistency weakens the principle of legal certainty and demonstrates a lack of synchronization in how tax disputes are processed across different levels of resolution.

IV. Conclusions

The analysis of the case examples above demonstrates that the time taken to resolve tax disputes in the Tax Court often exceeds one year. This has negative implications for multiple parties: Taxpayers, who are the tax bearers, The Directorate General of Taxes (DJP) as the tax collector, and The public, as the beneficiaries of tax revenues. This delay creates legal uncertainty, and from a material perspective, it is inconsistent with the principle of judicial power that is fast, simple, and low-cost.

Legal Certainty Principle in the Timeframe for Tax Court Decision Pronouncements

According to Supreme Court Circular (SEMA) No. 2 of 2014 regarding the settlement of cases in first and appellate courts across the four judicial environments: Cases at the first level should be resolved within 5 months at most. Appeals should be resolved within 3 months.

These deadlines include the completion of administrative recording (minutasi). These timeframes do not apply to special cases as stipulated by separate legislation. Meanwhile, Article 5 of Law No. 14 of 2002 on the Tax Court and Constitutional Court Decision No. 26/PUU-XXI/2023 state that the Tax Court, as a special court under the State Administrative Court (TUN) system, operates under the supervision of the Supreme Court (MA) in judicial technical matters. Thus, decisions on tax disputes should be delivered swiftly to ensure legal certainty for all stakeholders, including taxpayers, DJP, and the public.

Understanding Legal Certainty

According to Utrecht, legal certainty has two meanings: The existence of general rules that allow individuals to understand what is permitted and prohibited. Protection from arbitrary government actions. With clear regulations, individuals know what obligations and actions the state can impose. Legal scholars SF. Marbun and Indroharto, S.H. divide the principle of legal certainty into two types: Formal Legal Certainty: Decisions must be clearly understood by the affected parties. For example, vague deadlines for enforcement would violate this principle. Material Legal Certainty: Burdensome decisions should not apply retroactively. For example, new rules should not be enforced for past actions.

One of the state's revenue sources used to fund development and improve public welfare is taxation. In Indonesia, tax reform has adopted a self-assessment system. However, this system requires strict oversight by the tax authorities, one of which is carried out through the issuance of Tax Assessment Letters (SKP). Disagreements between the tax authority and taxpayers over the amount of tax owed often lead to tax disputes resolved through the Tax Court. A key problem in Indonesia's Tax Court is the lack of regulation regarding time limits for delivering decisions in tax dispute resolutions. This creates legal uncertainty for taxpayers, the government, and the public. It also hinders fulfillment of the principle of judicial power administration that is fast, simple, and low-cost. This study aims to analyze the issue of time limits for decision pronouncement in the Tax Court. The research uses a normative juridical legal method with a statute approach and a conceptual approach. The findings show that Indonesia's judicial system requires reform in regulating decision time limits. While PERMA No. 03/2019 provides a timeframe for delivering written decisions, it does not set limits between the final hearing and decision pronouncement. Therefore, explicit regulation is needed to ensure legal certainty and a more efficient judiciary.

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