


The Role Of The Tax Court In Resolving Tax Disputes: An Analysis Of The Effectiveness And Transparency Of The Legal Process

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Article Info	ABSTRACT
<p>Keywords: Tax Court, Tax Disputes, Effectiveness, Transparency, Tax System</p>	<p>The Tax Court plays a strategic role in resolving tax disputes to establish a transparent and effective taxation system. Its existence is crucial not only for providing legal certainty for taxpayers but also for enhancing the credibility of the overall tax system in Indonesia. The Tax Court serves as the judiciary body handling disputes between taxpayers and the Directorate General of Taxes. This study aims to deeply examine the court's function in tax dispute resolution and the factors affecting the effectiveness and transparency of the legal processes. This research employs a juridical-normative approach supported by analysis of court decisions and relevant case studies. The study identifies several challenges in resolving tax disputes, including prolonged dispute resolution periods, limited access to court decisions, and taxpayers' insufficient understanding of legal procedures. While progress has been made in the implementation of the Tax Court, the findings highlight the need for policy reinforcement and enhanced accessibility to improve the quality of services and transparency in the Tax Court system. Based on these findings, the study provides recommendations to improve the effectiveness and transparency of the Tax Court. The research is expected to serve as a foundation for enhancing Indonesia's tax legal system, aiming to create a more just, efficient, and accessible taxation framework for all citizens.</p>
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INTRODUCTION

The Tax Court plays a crucial role in Indonesia's taxation system, particularly in resolving disputes between taxpayers and the Directorate General of Taxes (DJP). As a judicial institution authorized to adjudicate tax disputes, the Tax Court is responsible for upholding justice and legal certainty in all tax-related cases. This function becomes even more vital amid the complexity and dynamic nature of tax regulations, which frequently change. The existence of the Tax Court not only provides solutions for tax disputes but also contributes to the creation of a more transparent, fair, and effective tax system.

As an institution directly involved in tax dispute resolution, the Tax Court is obligated to maintain a balance between the rights of taxpayers and the authority of the state's taxation system. The court's function is crucial because, on one hand, it protects taxpayers' rights, while on the other hand, it ensures that tax obligations are properly enforced to support the national interest. Therefore, every decision issued by the Tax Court must reflect

principles of justice, legal certainty, and transparency to strengthen the integrity of Indonesia's tax system.

Beyond its role as a dispute resolution body, the Tax Court also ensures alignment between tax policies and their implementation in practice. In response to frequently changing tax policies, the court plays a key role in ensuring that tax laws are consistently applied in accordance with existing legal norms. In this context, the court is instrumental in interpreting legal provisions, which are often ambiguous or unclear, to provide proper guidance for both taxpayers and tax authorities.

The importance of the Tax Court's function is increasingly evident as tax policies continue to evolve. Regulatory changes made by the government or DJP can directly impact taxpayers' rights and obligations, often becoming a source of disputes. The Tax Court must be able to respond to these changes while upholding established legal principles and allowing for adjustments that align with economic and social developments. Consequently, the Tax Court's existence is strategically vital in shaping a taxation system that is adaptable to changing times.

One of the key challenges faced by the Tax Court is the prolonged time required to resolve tax disputes. Lengthy proceedings can hinder the swift and efficient resolution of disputes, which in turn may disadvantage both taxpayers and the state. Delays in dispute resolution not only impose psychological burdens on taxpayers but can also disrupt the country's fiscal stability, which relies on tax revenues. Therefore, improving the efficiency of judicial processes is essential to ensure that tax disputes are resolved more promptly.

Limited public access to court decisions is another challenge facing the Tax Court. As an institution that must ensure transparency in every judicial process, the court should provide broader access to information regarding its rulings. This is crucial for maintaining accountability and ensuring that all stakeholders, including taxpayers and the general public, can monitor and understand tax court proceedings. Without adequate access to court decisions, public trust in the tax judiciary system may be compromised.

Additionally, the lack of awareness among taxpayers regarding legal procedures also affects the effectiveness of the Tax Court in resolving disputes. Many taxpayers are unaware of their rights and obligations in tax dispute resolution, as well as the procedures for filing objections or appeals. This lack of knowledge can lead to uncertainty and confusion, ultimately complicating dispute resolution processes. Therefore, intensive public education on taxpayers' rights and obligations, as well as applicable procedures, should be a priority in improving the effectiveness of the Tax Court.

Despite these challenges, recent years have seen improvements in the transparency and efficiency of the Tax Court. Enhanced access to information and the adoption of technology in judicial processes have positively impacted the speed of dispute resolution. The use of technology allows taxpayers to access relevant information about court proceedings more easily and efficiently. This increased accessibility can boost public participation in monitoring tax court processes and strengthen the accountability of the institution.

However, while progress has been made, research findings indicate that significant improvements are still needed in the tax judiciary system. Strengthening policies and enhancing accessibility to information remain crucial to ensuring smooth legal proceedings. Additionally, improving human resource capacity within the Tax Court is necessary to handle cases more effectively and efficiently. Enhancing the quality of judges and court staff is vital to ensuring that every decision reflects principles of justice and legal certainty.

As an institution authorized to examine and decide on tax disputes, the Tax Court must also focus on human resource development. Increasing judges' and court staff's expertise in understanding evolving tax regulations is critical for maintaining the quality of judicial decisions. Furthermore, education and training for relevant parties, including judges, tax attorneys, and taxpayers, should be strengthened to ensure all stakeholders fully understand applicable procedures and regulations.

Intensive education and public outreach on taxpayers' rights and obligations are also essential for enhancing public understanding. One way to achieve this is through seminars, workshops, or training sessions that provide taxpayers with better knowledge of their rights and obligations in the tax system. This approach can help taxpayers better understand and utilize tax dispute resolution mechanisms more effectively.

Moreover, strengthening the role of external oversight institutions, such as the Ombudsman or the Judicial Commission, is crucial to ensuring that tax court proceedings remain objective and free from undue influence. External oversight provides an additional layer of control to prevent potential abuse of power or unfair practices in tax dispute resolution. The presence of effective oversight institutions can enhance public confidence in the tax judiciary system.

As an institution with a vital role in establishing a fair and reliable tax system, the Tax Court must continuously strive to improve its performance and functions. Efforts to enhance transparency, efficiency, and access to information are critical to ensuring that the Tax Court operates optimally. By doing so, the Tax Court will not only serve as a dispute resolution body but also as a pillar in strengthening Indonesia's tax system, ultimately contributing to the creation of a more transparent, fair, and effective taxation system.

To achieve these objectives, the Tax Court must continue to innovate and evaluate its existing performance and systems. Identifying areas of weakness and implementing necessary improvements should be a priority. One essential step is to establish effective communication between the court, taxpayers, and DJP. Such communication can help prevent misunderstandings and ensure that all parties clearly understand the ongoing legal processes.

This research aims not only to explore the factors affecting the effectiveness of the Tax Court but also to provide practical recommendations for improving Indonesia's tax judiciary system. It is hoped that the findings of this study will significantly contribute to enhancing the quality of tax adjudication in Indonesia and fostering a better taxation system for society as a whole. Through concrete actions and continuous improvements, the Tax Court can become a more responsive, transparent, and effective institution in carrying out its duties.

METHOD

In this research, the researcher employs a juridical-normative approach as the primary method. The juridical-normative approach involves analyzing theories, concepts, legal principles, and regulations relevant to the research topic. This method also incorporates the use of secondary data sources to examine literature references applied in the analysis. The data collected is derived from library research, including literature reviews, legal regulations, articles, and correlations with legal journals that align with the research focus.

The legal sources used in this study consist of various elements, primarily primary legal materials, which refer to the applicable laws and regulations in Indonesia, including: UUD NRI 1945;

1. UU No. 14 Tahun 2002 tentang Pengadilan Pajak;
2. UU No. 3 Tahun 2009 tentang Mahkamah Agung;
3. UU No. 48 Tahun 2009 tentang Kekuasaan Kehakiman;
4. UU No. 16 Tahun 2009 perubahan ke-4 UU No. 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan.

In addition, secondary legal sources are used to provide further explanations of primary legal materials, including books, expert opinions, and research findings in the field of law.

RESEARCH FINDINGS AND DISCUSSION

The Function of the Tax Court in Resolving Disputes

The Tax Court plays a crucial role in Indonesia's taxation system, particularly in resolving disputes between taxpayers and the Directorate General of Taxes (DJP). As an institution responsible for settling tax disputes, the court is essential in ensuring justice and legal certainty for taxpayers. The presence of the Tax Court is expected to maintain a balance between taxpayers' rights and obligations and the authority held by tax officials. Based on the research conducted, the function of the Tax Court in resolving tax disputes has been running well, although it still faces various challenges affecting its effectiveness.

In general, the Tax Court carries out three main functions, which are the focus of this study. The first function is as an independent judicial institution. The Tax Court serves to render fair and objective decisions regarding disputes between taxpayers and the DJP. The court's rulings must be free from external influences, whether from the government, the public, or other parties. This independence is crucial to ensuring that each decision reflects principles of justice rather than serving particular interests. Without strong independence, the tax court process would lose its integrity and fail to provide a sense of fairness for all parties involved.

The second function of the Tax Court is to serve as an effective tax dispute resolution mechanism. The primary objective of the Tax Court is to settle disputes between taxpayers and the DJP in a timely and efficient manner. In this regard, the court acts as a legal channel for resolving disagreements or disputes arising from differing interpretations of tax obligations. However, despite having clear procedures in place for dispute resolution, in reality, the process is often hindered by various factors, such as the lengthy time required to

reach a final decision. Some tax dispute cases can take years before a ruling is made, which is detrimental to both parties—taxpayers and the government alike.

Additionally, the Tax Court functions as a guardian of transparency and fairness in Indonesia's taxation system. In this context, the court is responsible for ensuring that the implementation of tax laws in Indonesia aligns with the principles of justice and transparency. The existence of the Tax Court is expected to instill public trust that tax laws are applied fairly and transparently, without discrimination or abuse of authority. One way to ensure this is by guaranteeing public access to court proceedings and decisions so that society can monitor the judicial process more effectively.

Despite the significant role of the Tax Court, several challenges remain in its implementation. One of the biggest challenges is the prolonged time required to resolve tax disputes. Lengthy judicial processes often exacerbate situations and increase the burden on taxpayers who are already struggling to meet their tax obligations. Delays in resolution also diminish taxpayers' trust in the existing taxation system, as they feel that they are not receiving justice swiftly and efficiently. On the other hand, the government, as the tax recipient, also suffers losses since delays in dispute resolution can impact state revenue.

Another critical challenge is the limited access to information regarding court decisions available to the public. Although the Tax Court is supposed to ensure transparency in its judicial processes, access to court rulings is often restricted. This makes it difficult for the public, particularly taxpayers, to understand how judicial proceedings take place and how these decisions may affect their obligations. Without adequate access to such information, the public cannot easily gain an in-depth understanding of the applicable tax court system.

A lack of understanding among taxpayers about legal procedures also hampers the effective resolution of tax disputes. Many taxpayers are unaware of the proper steps to file a dispute or appeal a tax decision. This often leaves them confused or hesitant to pursue legal action, ultimately leading to uncertainty in dispute resolution. Therefore, it is crucial to enhance awareness regarding taxpayers' rights and obligations, as well as the applicable legal procedures, to enable them to utilize available legal avenues more effectively.

To address these challenges, several improvements need to be implemented. One essential measure is to expedite the tax dispute resolution process. The Tax Court must improve its internal mechanisms to resolve disputes more quickly and efficiently. The adoption of technology in judicial processes can serve as a solution to accelerate proceedings. By implementing an integrated digital system, the court can minimize the time required at each stage of litigation, from case registration to final ruling issuance.

Moreover, the Tax Court must enhance transparency by providing broader access to court decisions for the public. Ensuring access to such information is essential to allowing public oversight of the court, thereby achieving greater justice. One way to improve transparency is by developing an online platform that enables the public to access various details related to tax court proceedings, including past rulings.

Equally important is increasing public awareness—especially among taxpayers—regarding their rights and obligations within Indonesia's taxation system. Through more

intensive education and outreach programs, taxpayers are expected to better understand the legal procedures in place and feel more confident in filing tax disputes when necessary. This would not only improve the effectiveness of the Tax Court but also strengthen Indonesia's overall taxation system.

In conclusion, the Tax Court plays a vital role in Indonesia's taxation system. Its primary function in resolving tax disputes must be carried out fairly, transparently, and efficiently. While efforts have been made to improve the tax court system, challenges such as prolonged dispute resolution times, limited access to information, and a lack of taxpayer understanding remain significant issues. Therefore, various improvements must be undertaken within the tax court system to provide faster and fairer solutions for all parties involved in tax disputes.

Factors Affecting the Effectiveness and Transparency of Legal Proceedings in the Tax Court

Several significant factors influencing the effectiveness and transparency of legal proceedings in the Tax Court have been identified through this research, covering various internal and external aspects of the tax court system. These factors include the lengthy dispute resolution process, limited access to court rulings, taxpayers' lack of understanding of legal procedures, constraints in human resources and infrastructure, and the impact of constantly changing tax policies. Each of these factors is interconnected and has a substantial impact on the performance and credibility of the Tax Court in resolving tax disputes.

a. Lengthy Dispute Resolution Process

One of the main challenges faced by the Tax Court is the prolonged time required to resolve tax disputes. Although the existing legal procedures have been clearly outlined, in reality, many disputes take longer than expected. This leads to dissatisfaction among taxpayers who anticipate a swift and efficient resolution. Delays also risk undermining taxpayers' trust in the tax court system as a whole. A lengthy resolution process can result in legal uncertainty for taxpayers and, in some cases, worsen their financial situation, particularly when disputes involve large tax liabilities.

b. Limited Access to Court Rulings

Transparency in the tax judicial system heavily depends on the availability of publicly accessible information. However, one of the biggest obstacles identified in this research is the limited access to tax court decisions. Many taxpayers struggle to obtain information regarding prior court rulings in tax disputes. This information is crucial as it provides taxpayers with insights into how similar cases have been adjudicated. Without broad access to these rulings, the transparency of the tax court system is hindered, preventing the public from ensuring that decisions are truly fair and in accordance with applicable laws.

c. Taxpayers' Lack of Understanding of Legal Procedures

Taxpayers' insufficient understanding of the legal procedures in the Tax Court is another factor that hampers the effectiveness of legal processes. Many taxpayers are unaware of their rights, how to file objections, or the proper procedures for resolving tax disputes. The lack of public education on these matters contributes to taxpayers'

inability to fully exercise their rights in legal proceedings. This lack of knowledge often results in taxpayers failing to follow proper procedures, ultimately delaying or even preventing dispute resolution. Therefore, it is essential to enhance education and awareness programs regarding taxpayers' rights and obligations so they can navigate the legal system correctly.

d. Constraints in Human Resources and Infrastructure

The Tax Court often faces limitations in terms of trained human resources and adequate infrastructure. With the increasing number of tax dispute cases, the court's capacity to handle cases is becoming more restricted. Insufficient human resources, both in quantity and quality, can slow down decision-making processes. Additionally, inadequate infrastructure, such as unintegrated administrative and technological systems, further burdens the court. To enhance the effectiveness of dispute resolution, the Tax Court needs to improve its human resource capacity and receive better infrastructure support. This would enable the court to handle cases more efficiently and deliver higher-quality rulings.

e. Impact of Constantly Changing Tax Policies

Frequent changes in tax policies also affect the effectiveness and transparency of legal processes in the Tax Court. Instability in tax regulations can create legal uncertainty, complicating the court's decision-making process. Taxpayers and the Directorate General of Taxes (DJP) often need to adjust to new tax policies, which may sometimes contradict previous regulations. This adds complexity to tax dispute resolutions, as the court must consider the policies in effect at the time of filing, which may differ from those in place when the tax event occurred. Such uncertainty can undermine transparency and fairness in tax law enforcement since court decisions may be influenced by policy changes that are not yet fully understood by the involved parties.

f. Influence of Inconsistent Law Enforcement Patterns

Besides internal factors, external factors also affect the effectiveness and transparency of legal processes in the Tax Court, one of which is inconsistent law enforcement patterns. If tax policies and their enforcement frequently change, this also impacts how the court responds to tax disputes. Inconsistencies in law enforcement create uncertainty that can disadvantage the parties involved in disputes. Therefore, it is crucial for the Tax Court to have clear and consistent guidelines when assessing tax disputes to ensure that all parties feel they are treated fairly and in accordance with the prevailing regulations.

g. Lack of Public Awareness and Education

The lack of public awareness regarding the importance of the Tax Court and its procedures also influences its transparency and effectiveness. Many taxpayers do not fully understand the role and function of the Tax Court in resolving tax disputes. This lack of knowledge not only leads to taxpayer dissatisfaction with court decisions but also reduces their active participation in legal processes. More intensive public

education on legal procedures, as well as the benefits and rights of taxpayers, would improve public understanding and confidence in the tax judicial system.

h. Need for Regulatory and Policy Improvements

The final factor affecting effectiveness and transparency is the need for more consistent and fair tax regulations and policies. The Tax Court often faces challenges in applying unclear or overly complex regulations. Improvements in tax policy that provide clearer and more consistent rules, along with regulations that facilitate taxpayers' understanding of their rights and obligations, would enhance the effectiveness and transparency of legal processes. Regulations should support the achievement of fair and efficient legal objectives by providing clear guidelines for all parties involved in tax disputes.

Discussion on Factors Affecting Effectiveness and Transparency

The findings of this research indicate that, despite the Tax Court's efforts to fulfill its functions effectively, several obstacles still hinder the achievement of effectiveness and transparency in legal proceedings. One of the most prominent factors is the prolonged time required to resolve tax disputes. Lengthy and drawn-out processes often add to the burden on taxpayers dealing with disputes with the Directorate General of Taxes. Delays in dispute resolution can also diminish public trust in the tax court system. Therefore, the Tax Court needs to explore ways to expedite the process, such as leveraging technological advancements to enhance administrative efficiency and court scheduling. Implementing a technology-based system can streamline administrative workflows and reduce delays caused by manual processes.

Additionally, limited access to court decisions is a significant issue. Transparency in the tax court system can only be achieved if the public, including taxpayers, has open and easy access to court rulings. Without adequate access, taxpayers find it difficult to obtain relevant information about previous court decisions in similar cases. This lack of access can reduce taxpayer confidence in the fairness of the tax system. Therefore, it is crucial for the Tax Court to utilize digital platforms and information technology to publish court decisions more openly and in an easily accessible manner. This will facilitate greater transparency and enable the public to better understand how the court applies tax laws.

The lack of taxpayer understanding regarding legal procedures also hampers the efficiency of tax dispute resolution in the Tax Court. Many taxpayers do not fully comprehend their rights and obligations or the procedures they need to follow in tax litigation. This lack of understanding often results in procedural errors or prevents taxpayers from fully exercising their rights. To enhance legal process effectiveness, the Tax Court should intensify outreach and education efforts to inform taxpayers about the applicable legal system. These efforts can be carried out through various means, including direct seminars and training sessions, as well as digital media to facilitate broader and faster dissemination of information.

Improved taxpayer awareness of legal procedures is expected to foster a more proactive approach in handling tax disputes, ultimately leading to smoother dispute resolution. The Tax Court can also collaborate with relevant organizations, such as

professional associations or tax-focused institutions, to conduct regular training sessions that help taxpayers better understand their rights and avoid issues stemming from a lack of knowledge about the tax dispute resolution system.

Enhancing the information system and increasing public awareness of tax regulations and court procedures should be a key focus for the Tax Court. The adoption of better information technology for data management and broader access to legal information will significantly contribute to a more efficient and transparent tax court system. The government and relevant institutions must work together to ensure that reforms in the tax court system address not only technical improvements but also public empowerment through better education. This approach will contribute to a fairer and more reliable tax system in Indonesia.

Another issue that must be addressed by the Tax Court is the lack of taxpayer awareness regarding their rights in legal proceedings. It is essential to provide taxpayers with the tools and resources needed to understand their legal rights in tax disputes. By improving communication and educational resources, the court can encourage greater taxpayer engagement and awareness. A proactive approach to taxpayer education will enhance compliance and facilitate faster dispute resolution.

Additionally, transparency in the Tax Court can be improved by establishing a more open and accessible public database. This would allow taxpayers, legal practitioners, and the general public to review court decisions directly. Such transparency would not only strengthen trust in the judicial process but also provide legal precedents to guide future tax cases.

The administrative processes within the Tax Court also need to be simplified. Lengthy delays in case handling often stem from inefficiencies in court administration. By implementing a more robust system that enables faster case management—such as online case filing and court scheduling—the court can reduce unnecessary delays. This would alleviate the workload of court officials and ensure that cases are resolved in a timely manner, aligning with the principle that justice delayed is justice denied.

Furthermore, improving legal training for court staff and increasing the availability of legal resources will accelerate case resolution. When court personnel are well-trained and knowledgeable, the overall tax dispute resolution process becomes more efficient. Continuous professional development for judges and court staff should be a priority to ensure they stay up to date with the latest developments in tax law and procedural updates.

In conclusion, to enhance the overall effectiveness and transparency of the Tax Court, Indonesia must adopt a comprehensive approach that includes policy strengthening, technological advancements, and public education. By addressing the key challenges identified in this study, the Tax Court can become a more efficient and transparent institution, ultimately fostering a fairer and more reliable tax system in Indonesia. This will help build public trust and ensure that taxpayers feel confident in the fairness of the legal process related to taxation.

Recommendations for Improvement

Based on the findings of this research, several recommendations can be applied to improve the effectiveness and transparency of legal processes in the Tax Court. One of the first steps that needs to be taken is to expedite the dispute resolution process. The Tax Court often faces challenges with the time required to resolve cases, which impacts taxpayer satisfaction and public trust in the tax court system. Therefore, one possible approach is to utilize more efficient information technology to streamline administration and court scheduling. By building an integrated digital system, the court can reduce the time required for administrative processes, thereby avoiding frequent delays.

This system will also reduce dependence on manual processes, which often cause delays in resolving disputes. Implementing a more modern, digital-based system can create efficiencies in the administration workflow and communication among relevant parties in the judicial process. Additionally, the use of technology will simplify real-time monitoring of court proceedings, allowing the court to more easily identify and address obstacles in each stage of dispute resolution.

Beyond speeding up the process, the Tax Court also needs to enhance transparency by providing more open access to issued rulings. Easy and open access to court decisions will allow taxpayers and the public to understand how decisions are made in tax disputes. This will give the public a clearer understanding of how the court applies the law and how those decisions may affect them. To facilitate this, the Tax Court can establish a digital platform or dedicated portal that enables the public to access court rulings more easily.

This step will increase public trust in the tax court system and support the creation of a more transparent system. Having easy access to these rulings also enables public oversight of the quality and integrity of decisions, which can reduce the potential for abuse of authority. Transparency will strengthen the tax court system by making it more accountable to the public.

The next recommendation is to increase efforts in education and outreach to taxpayers. Many taxpayers do not fully understand the legal procedures in place, making it difficult for them to follow the legal process correctly. This often hinders tax dispute resolution, as taxpayers are unsure how to file objections or follow the proper procedures. Therefore, the Tax Court can collaborate with the Directorate General of Taxes (DGT) and other relevant agencies to conduct more intensive educational programs.

This outreach program can be carried out through seminars, training, or other informational media that can reach a wider audience of taxpayers. A better understanding of their rights and obligations within the tax system will enable taxpayers to be more proactive and effective in resolving tax disputes. This will also improve taxpayer trust in the tax court system and give them a better understanding of how they can engage in the process.

Moreover, strengthening infrastructure and increasing the capacity of human resources (HR) within the Tax Court is essential to supporting successful dispute resolution. The Tax Court needs to add more experts with in-depth knowledge of tax law, as well as enhance the skills of the personnel working in the court. Improving HR quality will help the

court address increasingly complex challenges, allowing for faster and more efficient dispute resolution.

This capacity-building initiative can include routine training focused on developing expertise in tax law and legal technicalities, as well as educating staff on the use of technology in the judicial process. Capacity-building can also cover soft skills development, such as communication and dispute resolution skills, which are essential for the optimal functioning of the court.

Additionally, improving the facilities and infrastructure of the court will support smoother administrative processes and provide comfort to all parties involved in the dispute. Better facilities will speed up the judicial process and allow the court to manage cases more effectively. A court with adequate resources will also gain greater public trust, encouraging greater participation in legal processes.

By implementing these recommendations, it is hoped that the Tax Court will function more effectively and transparently in resolving tax disputes. Through improved efficiency, accessibility, education, and strengthening of resources, the Tax Court can make a greater contribution toward establishing a fair, trustworthy tax system that instills confidence in taxpayers. This will also strengthen the integrity and credibility of the tax system in Indonesia, ultimately benefiting the economy and the welfare of the public.

CONCLUSION

The Tax Court plays a crucial role in maintaining the sustainability of Indonesia's tax system, acting as the institution that resolves disputes between taxpayers and the Directorate General of Taxes (DGT). The primary function of this court is to enforce tax laws fairly, transparently, and consistently. However, despite the court's effective operation in many areas, there are still challenges that need to be addressed to improve its effectiveness, particularly in terms of the sometimes excessive time taken to resolve disputes, limited access to court rulings, and the lack of understanding among taxpayers regarding the applicable legal procedures.

One of the key factors affecting the effectiveness of the Tax Court is the uncertainty surrounding the time required to resolve disputes. Prolonged judicial processes can hinder the achievement of justice and harm both taxpayers and the state. Often, the length of the resolution process causes psychological stress for taxpayers waiting for decisions, and it can also impact the country's fiscal stability by delaying potential tax revenues. Furthermore, the lack of public access to court rulings limits the transparency of the legal process, which can ultimately undermine public trust in the tax court system.

The limited understanding of legal procedures also poses a significant barrier for taxpayers in submitting disputes. Many taxpayers are unaware of the proper methods for filing objections or appeals and lack understanding of their rights in the judicial process. This not only creates legal uncertainty for taxpayers but also worsens the dispute resolution process. To address this, more intensive outreach and education on taxpayers' rights and obligations, as well as the legal procedures in the Tax Court, are necessary.

In addition to the aforementioned issues, the infrastructure and human resources within the Tax Court also require serious attention. The Tax Court must have sufficient capacity in terms of workforce and adequate infrastructure to support an efficient judicial process. Improving the quality of human resources, including judges and court staff, is essential to ensure that the judicial process runs more smoothly and quickly. By ensuring that all court personnel have a solid understanding of tax law and dispute resolution skills, the quality of court decisions can be more reliably assured.

To overcome the existing challenges, several improvement steps need to be implemented. One such step is the utilization of information technology to expedite the court's administrative processes and enhance access to issued rulings. With the right technology, judicial processes can be more efficient, and the public can easily access information related to tax disputes. Additionally, strengthening human resources through continuous education and improving court infrastructure are crucial to ensuring that the Tax Court can function optimally. With these measures in place, it is hoped that the Tax Court will be able to operate more efficiently, transparently, and fairly, while increasing public trust in Indonesia's tax system.

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