

THE EXISTENCE OF ONE ROOF SYSTEM AT INDONESIAN TAX COURT

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Abstracts. Tax disputes in Indonesia have increased significantly in the last five years, but the level of public trust in the independence of Tax Court judges is still low. This is due to the duality of guidance between the Supreme Court and the Ministry of Finance, which creates potential conflicts of interest and executive intervention in the judicial process. Constitutional Court Decision No. 26/PUU-XXI/2023 became an important milestone in ending this dualism by stipulating that the guidance of the Tax Court must be fully under the Supreme Court no later than December 31, 2026. This research uses a normative legal method with a conceptual approach and legislation to examine the urgency of implementing a one roof system in ensuring the independence and freedom of Tax Court judges. The results of the study show that the implementation of the one roof system is a strategic step in strengthening the position of the Tax Court as part of the independent judicial power, as well as in ensuring law enforcement that is objective, fair, and free from intervention. This finding also confirms that a consistent institutional structure is necessary for the realization of legal certainty and substantive justice in tax dispute resolution in Indonesia. Therefore, there is a need to strengthen the independence and freedom of the Tax Court by structurally separating it from the Ministry of Finance. This can be realized thru the establishment of judicial bodies under one roof with the Supreme Court, which has implications for guaranteeing the independence of judges.

Keywords: Tax Court, One Roof System, Indonesia

INTRODUCTION

Tax disputes in Indonesia continue to increase, as reflected in the Tax Court data which recorded more than 10,000 cases each year in the last five years (2019-2024). However, the level of taxpayer satisfaction with tax court decisions is still low, as revealed in a LIPI survey (2023) which shows that only 47% of respondents believe in the independence of tax judges (Hasanah, Anggraeni, Pahala, & Wahono, 2025). Dualism (*dual roof system*) in the development of the Tax Court between the Supreme Court and the Ministry of Finance (executive) is considered to be the root of the problem, because it creates potential conflicts of interest and executive intervention in the judicial process that is in the realm of the judiciary (Triadi, Fitriani, & Fatmawati, 2025).

The determination made by the Constitutional Court with reference number 26/PUU-XXI/2023, indicates that the expression "Ministry of Finance" as found within Article 5, section (2) of Law Number 14 from the year 2002 pertaining to Tax Courts (as documented in the State Gazette of the Republic of Indonesia 2002, edition number 27, and further detailed in Supplement to the State Gazette of the Republic of Indonesia, number 4189), goes against the stipulations of the 1945 Constitution, thus lacking any enforceable legal authority, unless it is understood to mean "the Supreme Court, with a transition to be fully completed by December 31, 2026 at the latest." As a result, Article 5, section (2) of Law 14 from 2002 should be read in its entirety as, "The Supreme Court will be responsible for the organizational structure, administrative processes, and financial management of the Tax Court, with the full transfer of these duties to be phased in and concluded by December 31, 2026;" Directing that this ruling be officially announced through publication in the State Gazette of the Republic of Indonesia, adhering to standard procedures (PSHK FH UII, 2023).

The Tax Court's establishment is acknowledged as a judicial body within Indonesia's legal framework, as mandated by relevant laws (both constitutional and juridical). Nevertheless, the Tax Court's position is viewed as failing to meet the legal criteria of a judicial body that ultimately reports to the Supreme Court due to the dual oversight structure involving both the Supreme Court and the Ministry of Finance, and it also does not adhere to the administrative standards of a unified oversight system. Consequently, the impartiality of Tax Court judges in resolving tax disputes is also called into question, as it should be neutral, objective, and guarantee legal certainty while ensuring greater substantive justice in taxation matters (Basri & Muhibbin, 2022). The explanation of Article 9A of Law Number 51 of 2009, which amends Law Number 5 of 1986 regarding State Administrative Courts for the second time, confirms the existence of the Tax Court as a specialized court within the State Administrative Court (PTUN). When compared to other specialized courts, especially in terms of Supreme Court supervision, the Tax Court's administration of justice in Indonesia differs significantly.

The Supreme Court has adopted the idea of a unified judicial system, in which the Supreme Court is in charge of both technical judicial development and non-technical judicial development, which includes the administration, organization, and finances of judicial organizations. The Judicial Power Law has confirmed this provision, and it is hoped that the idea of a unified system will be realized to guarantee the independence of judicial authority. The dual roof system, also known as shared responsibility, was used to administer judicial power in Indonesia prior to the reformation, specifically during the New Order era (Manullang & Susanti, 2022). This system involves the supervision of judicial bodies by the Supreme Court and each relevant department. The technical judicial development of judicial power, with the Supreme Court serving as the highest court in the land, enjoys independence, freedom in carrying out the judicial process, and protection from interference from outside the judicial power. The Supreme Court and the relevant departments, specifically the Department of Justice, the Department of Finance, the Department of Religion, and the Department of Defense and Security, have a functional coordination relationship in the area of non-judicial technical guidance (Zuhriah, 2009).

Based on this, *judicial* power is vested in the Supreme Court, which functions as the technical supervisor of the judiciary, while *court administration* is vested in the relevant Department of Finance, therefore these departments function as organizational, administrative and financial supervisors. functional coordination and division of tasks between the Supreme Court and the relevant departments for the purposes of exercising judicial power both in theory & practice have been *distorted* (Ibrahim, 2013). The intervention of the Ministry of Finance (executive) needs to be reviewed further regarding the issue of the principle of independence of judicial power related to *dualism* or *dual roof system*. Based on these provisions, the development of the Tax Court (PP) is not in line with the amendments to Law No. 4/2004 on Judicial Power and other Judicial Laws under the Supreme Court which have adopted a *one roof system*. The organizational, administrative, and financial development of the Tax Court (*dual roof system*) under the Ministry of Finance needs to be further reviewed regarding the issue of the principle of independence of judicial power relating to *dualism* or *double roof system* towards the development practiced within the scope of the Tax Court. Therefore, to maintain the dignity of the existence of the Tax Court in an effort to realize independent judicial power, it is appropriate that the Tax Court be directed towards efforts to formulate the establishment of an independent judicial system called the *One Roof System* or one roof judicial system (Supratiningsih, 2019). Moreover,

there has been recognition related to the Tax Court as part of the State Administrative Court (PTUN), so there should be an equal treatment for a *one roof system* for the Tax Court.

In 2022 research was conducted by Elfran Bima Muttaqin et al which discussed the Existence Study in the State Administration Perspective. The results showed that legally, the tax court is part of the State Administrative Justice environment. However, in practice there are inconsistencies in the implementation of the institutional structure(Elfran Bima Muttaqin, 2022). Another study, in 2024 by Rizka Mufidah Sari et al on the Effectiveness of the Tax Court in Providing Legal Certainty with the results Tax courts provide legal certainty & justice to taxpayers, but consistency constraints and slow processes hinder that achievement(Mufidah Sari, Alonso Eka Renanda, Gendis Syandiva, Nurjaman, & Okatiana, 2024). In addition, another study in 2024 by Melati Lintang Kirana et al on Analysis of the Existence of the Tax Court and Legal Objectives showed the results that the Tax Court has not fully implemented the principles of justice, certainty, expediency in its decisions, the lack of qualified human resources and dualism of authority between the Ministry of Finance & the Supreme Court weakens the main legal objectives(Kirana et al., 2024).

From the review of earlier investigations, it is clear that the innovative aspect of this study is centered on examining the tax court operating under a unified system, representing a move toward autonomy and liberty in upholding the law within Indonesia. Therefore, it bears no resemblance to prior investigations or alternative studies. The central theme of this research revolves around the establishment of the Tax Court One-Stop System under the purview of the Supreme Court and the degree of autonomy and independence enjoyed by Tax Court Judges when adjudicating cases.

METHOD

The research method used in this study is normative legal research, which is research that focuses on positive legal norms with a conceptual approach and legislative approach(Amirudin & Asikin, 2018). The conceptual approach is used to examine in depth the concept of *One Roof System* in the judicial structure in Indonesia, especially in the context of the Tax Court, and its relevance to the principles of independence & freedom of judicial power. Meanwhile, the statutory approach is used to examine the normative provisions governing the existence and authority of the Tax Court, including Law No. 14 of 2002 on the Tax Court, the Judicial Power Law & related Constitutional Court decisions(Rosidi, Zainuddin, & Arifiana, 2024). Data collection techniques are conducted through literature studies by tracing various legal literature, laws, regulations, and relevant court decisions. All data obtained is then analyzed descriptively qualitatively to describe, interpret the existence of the one-stop system, its urgency in supporting the independence and freedom of the judiciary in resolving tax disputes in Indonesia(Efendi & Ibrahim, 2020).

RESULTS AND DISCUSSION

The Existence of *One Roof System* Tax Court under the Supreme Court as Independence and Freedom in Law Enforcement in Indonesia.

Tax dispute resolution in Indonesia has a long history. During the Dutch system, on December 11, 1915, the Dutch East Indies Government issued an Ordinance on *Raad van Beroep voor Belastingzaken* Stb. No. 707, which was later amended and released to the Supreme Court. No. 707, which was later amended and supplemented by Stb. 1917 No. 593, Stb. 1919 No. 598, Stb. 1921 No. 406, Stb. 1922 No. 69, and Stb. 1925 No. 146 & 171, and later by Stb. 1927 No. 29 concerning the *Regeling van het beroep in Belastingzaken*(Hasanah et al., 2025).

This ordinance remained in effect until the establishment of the tax judiciary, based on Article II of the Transitional Rules of the 1945 Constitution. In 1959, the ordinance was amended & supplemented by State Gazette Year 1959 Number 13 concerning Regulations for Tax Affairs Consideration. The Tax Court of Appeals (MPP) is located in the capital city of the country and is an administrative court that will provide legal protection to taxpayers after they have gone thru the objection procedure and tax disputes, which will ultimately be resolved by the MPP. This condition continued even though in 1983 in Indonesia, *tax reform* was carried out which resulted in system products, among others, Law Number 6 of 1983 concerning General Provisions & Procedures for Taxation (KUP Law).

In 1986, Law Number 5 of 1986 concerning State Administrative Courts (Law on State Administrative Courts) was enacted, one of whose jurisdictions is to resolve tax disputes. Therefore, with the enactment of this law, the resolution of tax disputes falls under the jurisdiction of the courts, ultimately reaching the Supreme Court. However, the situation changed again after the enactment of Law Number 9 of 1994 concerning Amendments to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation. In the Tax Procedures Act (KUP) No. 9 of 1994 in conjunction with Tax Procedures Act (KUP) No. 6 of 1983, the authority to adjudicate tax disputes was returned to the Tax Court (MPP). Article 27 paragraph (1) of Law No. 9 of 1994 states that Taxpayers can only file an appeal with the Judiciary against decisions regarding their objections issued by the Director General of Taxes before the Tax Court was established. Appeals are filed with the Tax Court, whose decisions are not administrative decisions. Therefore, based on the 1994 Tax Procedures Act, tax disputes end at the Tax Court because the Tax Court's decisions are final (Gotama, Widiati, & Seputra, 2020).

Then in 1997, Law No. 17 of 1997 on the Tax Dispute Settlement Body was enacted on May 23, 1997 into State Gazette No. 40 of 1997 and became effective on January 1, 1998. In the BPSP Law, it is stated that the BPSP's decision is permanent, final decision and the BPSP's decision is not a State Administrative Decision, this indicates that there are no other efforts that can be taken by the parties if they are not satisfied with the BPSP's decision¹⁶). In its further development, BPSP was deemed ineffective and unable to provide the best decision for justice seekers, so Law No. 17 of 1997 was replaced by Law No. 14 of 2002 on the Tax Court, which replaced Law No. 17 of 1997 on the Tax Dispute Resolution Agency. In fact, it is expressly stated in Article 94 of Law No. 14 of 2002 that the Tax Court is a continuation of the Tax Dispute Resolution Body (BPSP). Therefore, the Chairman, Vice Chairman & Members of BPSP become Chairman, Vice Chairman and Judges of the Tax Court, while the Secretary of BPSP becomes the Registrar of the Tax Court (Cahyady & Yadhy, 2015).

The judiciary is a process of enforcing and protecting the rights of disputing parties. Justice is administered by a special institution called the judiciary or the courts. Tax courts are a process within the tax system that aims to provide justice in tax disputes, both to taxpayers and tax collectors (the government), in accordance with positive law.⁴⁷⁶ Tax courts in Indonesia are special administrative courts in the field of taxation. A court is considered an administrative court if it meets the following elements: one of the parties in the dispute must be an administrator (administrative official), who is bound by the wrongful act of one of the officials within their authority, and the system or administration applies to the issues presented (Ispriyarso, 2019). Talking about the courts and the judicial system cannot be separated from Chapter IX on Judicial Power (*Rechterijkemacht*), which is regulated in the 1945 Constitution of the Republic of Indonesia (UUD 1945).

According to Article 24, paragraph 1, of the Constitution from 1945, the Judiciary possesses autonomous authority to dispense justice with

the goal of maintaining order and equity. These stipulations are restated and expounded upon in Article 1 of Law Number 4 from 2004, which was most recently revised by Law Number 48 from 2009 pertaining to Judicial Power. This article specifies that the jurisdiction of the courts is an independent power used to carry out justice in order to maintain and implement equity founded on Pancasila and the Republic of Indonesia's 1945 Constitution, with the aim of establishing the Republic of Indonesia as a nation governed by the rule of law. A vital cornerstone for the judicial branch is an impartial judiciary. The concept of independent judicial authority entails being shielded from meddling by other governmental sectors and from any kind of direct duress or guidance and interventions emanating from entities outside the judicial system. The Supreme Court Law describes it as being "free from impact by the government and other influences" (Ismail, 2010).

Within the Indonesian Judicial System, the Tax Court's function is that of a legal entity exercising judicial authority for the benefit of taxpayers seeking fair resolutions to their tax disagreements. As outlined in the Fourth Amendment to the 1945 Constitution, specifically Article 24, paragraph (1), which states that "Judicial Power shall be administered by a Supreme Court and other Judicial Bodies as dictated by law," and paragraph (3), which specifies that "Other entities connected to judicial power shall be governed by law," the Tax Court, as an entity wielding judicial authority in tax matters, must conform to the legal framework mandating its subordination to the Supreme Court in aspects of technical direction, organizational structure, and administrative and fiscal management. This aligns with the stipulations of the Judicial Power Act. Law No. 14 of 2002, concerning the Tax Court, elaborates in Considerant point (e) that a court is needed which corresponds to Indonesia's judicial power structure and can deliver justice and legal predictability when settling tax disagreements. Moreover, the Considerant, specifically considering point 1, establishes that the PP Law derives its legitimacy from the 1945 Constitution, notably Article 24, which positions the Tax Court as a judicial body that culminates in the Supreme Court (Triadi et al., 2025).

Furthermore, Article 24 Paragraph (2) of the 1945 Constitution provides for the Exercise of Judicial Power, namely "By a Supreme Court and the Judicial Bodies under it in the general judicial sphere, religious judicial sphere, military judicial sphere, State Administrative judicial sphere, and by a Constitutional Court". Based on the aforementioned provisions, in the Judicial Power according to the 1945 Constitution, the principle of *distribution of power* both horizontally and system is recognized. At the highest level the Supreme Court is the apex of Judicial Power and through decentralization of power authority is divided into general judicial power, religious judicial power, military judicial power and administrative6 judicial power. On the side of the Supreme Court is the Constitutional Court as the holder of Judicial Power which is authorized to review laws against the Constitution (Supriyadi, 2024).

Thus, there are 2 (two) main principles in Judicial Power according to the 1945 Constitution, namely *first*, the principle of independence of judicial power and *second*, the principle of division of judicial power. These two principles have implications for the system and organizational structure of the judicial power, where the Supreme Court is the highest state court of the judicial bodies under it which has the authority to adjudicate at the Cassation Level against decisions given at the last level by courts in all judicial circles under the Supreme Court, unless the law determines otherwise (Article 20 Paragraphs 1 and 2 of Law No. 48/2009 on Judicial Power). More about system of judicial power is elaborated in the Judicial Power Act Article 21 as follows: "The Supreme Court holds the power to organize, manage, and handle finances for itself and all the judicial institutions that

fall under its umbrella. These judicial institutions answerable to the Supreme Court encompass those within the standard court system, religious courts, military courts, and the administrative court structure, in accordance with Article 25, section 1 of Law number 48 from 2009. As stated in Article 27, section 1 of Law number 48 from 2009, specialized courts are allowed to be formed only within one of the judicial systems under the Supreme Court (Sitorus, Jendral, Kantor, & Surabaya, 2013).

The description of system and structure of Judicial Power according to the 1945 Constitution raises issues regarding the position of the Tax Court according to Law No. 14/2002 on Tax Court, namely if the Tax Court is an Actor of Judicial Power and one of the Judicial Bodies, where is its location and position in the 4 (four) judicial environments? Is it in the general judicial environment, or in the religious judicial environment, or in the military judicial environment, or in the State administrative judicial environment? The problem stems from the fact that Article 25, section (1), of the Law on Judicial Authority outlines that the judicial institutions under the umbrella of the Supreme Court encompass those within the scope of general courts, religious courts, military tribunals, and administrative courts of the state. What the article's text fails to do is explicitly point out where, among these 4 (four) distinct judicial divisions, the Tax Court is situated. To tackle this question, one must turn to Article 27, section (1), of the Act on Judicial Power, which lays down the regulation that a Specialized Court is permitted to be formed exclusively within a single one of the judicial sectors that fall under the Supreme Court's jurisdiction, as referred to by Article 25.

The description in Article 27 of the Law on Judicial Power explicitly mentions the Tax Court as a specific court, stating that: "The term "special courts" encompasses various tribunals such as the Juvenile Court, the Commercial Court, the Human Rights Court, the Corruption Court, the Industrial Relations Court, and the Fisheries Court, all functioning within the framework of the general judicial system, along with the Tax Court, which operates within the state administrative judicial system." This is further emphasized by Law Number 51 of 2009 concerning State Administrative Courts, in the explanation of article 9A paragraph 1 that: "What is meant by specialization is differentiation or specialization within the state administrative judiciary, such as tax courts." Thus, by the provisions of the law, the Tax Court is classified as a Special Court and its location or position is positioned within the State Administrative Court. The rationale for the specialization of the Tax Court includes the settlement of tax disputes must be carried out fairly through procedures and processes that are fast, cheap, and simple. Therefore, in the Law on Tax Court, it is determined that the Tax Court's decision is a final decision that has permanent legal force. However, review to the Supreme Court is still possible. Review to the Supreme Court is an extraordinary legal remedy, in addition to reducing the level of vertical re-examination, the assessment of both aspects of the examination, including aspects of the application of law and aspects of the facts underlying the tax dispute, will be carried out at the same time by the Supreme Court (Ariyanti, 2019).

The Tax Court, which is regulated under the Dual roof system, currently still applies special laws regarding the organization of tax dispute proceedings, namely: a. Tax dispute resolution requires special judges who have expertise in the field of taxation and have a Bachelor of Laws degree or other graduates (especially management economics). b. Disputes processed in the Tax Court specifically concern tax dispute. Disputes processed in the Tax Court specifically concern taxation disputes. c. The Tax Court decision contains a determination of the amount of tax payable from the taxpayer, in the form of a technical tax calculation, so that the taxpayer immediately obtains legal certainty about the amount of tax payable imposed on him. As a result, the types of Tax Court decisions, in addition to the

types of decisions commonly applied in general courts, are also in the form of granting in part, granting in full (Budiono, 2024).

As a consequence of the aforementioned specificity, this law regulates a separate procedural law to organize the Tax Court, as follows: Article 5 paragraph (1): Technical guidance for tax courts is provided by the Supreme Court. Article 5 paragraph (2): Organizational, administrative, and financial guidance for tax courts is provided by the Ministry of Finance. Article 33 paragraph (1): Tax courts are the first, final instance in examining and deciding tax disputes. Friedrich Nietzsche, through his "*existentialism*" thought, emphasized the importance of individual freedom, authenticity, and rejection of oppressive authority structures. In the context of Tax Court based on *one roof system*, Nietzsche's theory can be used to criticize how the tax justice system must provide space for the existence and freedom of individuals (taxpayers) in seeking justice (Daria, 2020). By placing the Tax Court fully under an independent Supreme Court, *one roof system* can be seen as an effort to free the judicial process from the dominance of executive power (Ministry of Finance) which has the potential to oppress or curb the rights of taxpayers who are also Indonesian citizens who have constitutional rights in accordance with Articles 28A, 28I, 28D, 28G (1). Thus, this system encourages the creation of a more authentic judicial space, where truth and justice are no longer constructed by a "single power", but born from the freedom & moral responsibility of every legal actor. Rochmat Soemitro formulated that Tax Court is a process within tax law that aims to provide justice in tax disputes to both taxpayers and tax collectors (government/Fiscus) in accordance with legal provisions. This process is a series of actions that must be taken by the taxpayer, tax collector, or Fiscus before an authorized body (administrative or judicial) that has the authority to make decisions to resolve the dispute (DM et al., 2023).

The judicial system in Indonesia is clearly described in Article 24 paragraphs (1) and (2) of the 1945 Constitution which states that: Article (1) judicial power is an independent power to administer justice in order to uphold law & justice. Article (2) Judicial power is exercised by a Supreme Court and the judicial bodies under it in the general court, religious court, military court, state administrative court and a Constitutional Court. The provision in Article 24 paragraph (2) illustrates that the judicial system according to the provisions of Article 24 of the 1945 Constitution only recognizes 4 (four) judicial circles under the Supreme Court, namely the General Court, Religious Courts, Military Courts & State Administrative Courts. Article 2 of Law No. 14 of 2002 Concerning the Tax Court states that the Tax Court is a judicial body that exercises judicial power for taxpayers or taxpayers who seek justice in tax disputes (Zulfikar, 2024). The judicial power in the above provision confirms that the Tax Court as a judicial body carries out its functions and authority to uphold law, justice as stated in Article 24 Paragraph (1) of the 1945 Constitution (Third Amendment), and also to affirm that the Tax Court is a purely administrative judicial body where this institution is independent and not part of any of the disputing parties. Thus, the Tax Court, according to Article 2 of Law Number 14 of 2002 above, serves as an executor of judicial power, particularly in the field of taxation.

The tendency of the Tax Court to be in the Administrative Court environment is due to the nature of the dispute (dispute) and the nature of the parties. Judging from the subject of the dispute, both (Tax Court & State Administrative Court) bring together elements of the government and elements of the people as individuals and as legal entities, where the government's position is as the defendant/appellant whose decision is being questioned. Seen from the object of the dispute, both are concerned with concrete decisions (*decrees/beschikking*) of government institutions addressed to individuals, where the decrees are considered to be detrimental to the people as individuals (Wardani, Hariwari, & Anggia,

2015). According to John Rawls' theory of justice, there are 3 (three) principles of justice as a reference in the desire to create the idea that tax courts can be equal to other general courts (Courts of First Instance) within the Supreme Court. The principle of *equal liberty of principle, differences principle, and equal opportunity principle* are very relevant in the will to create justice in freedom, differences and equal opportunities (Emina, 2021).

The current authority of the Tax Court before the revision (*dual roof system*) is regulated in Article 31 and Article 32 of Law Number 14 of 2002 concerning the Tax Court, namely:

1. In terms of appeal, the Tax Court is only authorized to examine and decide disputes over objection decisions issued by the Director General of Taxes / Director General of BC or the Governor / Regent / Mayor, unless otherwise determined by applicable laws & regulations. In addition, the Tax Court may also examine, decide on appeals against decisions/assessments issued by authorized officials to the extent that the relevant laws and regulations so provide, as explained in the Explanation of Article 31 Paragraph (2) of Law Number 14 Year 2002;
2. In the case of objections, the Tax Court has the authority to examine and decide disputes over the implementation of tax billing, or correction decisions, or other decisions as referred to in Article 23 Paragraph (2) of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions & Tax Procedures (Sa'adah & Wibawa, 2023).

Based on the provisions of Article 31 and Article 32 of Law Number 14 Year 2002 above, the authority of the Tax Court includes the authority to resolve tax disputes and the authority to supervise legal counsel who provide legal assistance to the parties in dispute at the Tax Court. Furthermore, in the case of a lawsuit, according to Article 31 Paragraph (3) of Law Number 14 Year 2002, the Tax Court is authorized to examine and decide disputes over the implementation of tax billing or correction decisions or other decisions as referred to in Article 23 Paragraph (2) of Law Number 16 Year 2000 as amended by Law Number 28 Year 2007 concerning Taxation Provisions, Procedures (KUP) and other decisions according to applicable tax regulations. Other decisions as referred to in Article 23 Paragraph (2) of Law Number 28 Year 2007 that can be the object of dispute in the event of a lawsuit, namely: Implementation of a Letter of Force, Order to Carry Out Seizure, or Announcement of Auction; Decision on prevention in the context of tax collection; Decisions relating to the implementation of taxation decisions, other than those stipulated in Article 25 Paragraph (1), Article 26; and Issuance of Tax Assessment Letter (SKP) or Objection Decision Letter which in its issuance is not in accordance with the procedures or procedures that have been regulated in the provisions of taxation legislation (Handika, 2012).

The Independence of Tax Court Judges in Deciding Cases in Law Enforcement in Indonesia

The independence & freedom of judges are the main pillars of a fair judicial system, and Tax Court judges are no exception. This principle ensures that judges can carry out their duties without intervention, pressure, or influence from any party, be it the government, taxpayers, tax authorities, or personal interests. With this independence, the resulting decision is expected to be purely based on facts, evidence, the provisions of the applicable tax legislation, thus creating legal certainty and justice for all parties to the dispute (Maheswara, 2020). The freedom of judges in deciding cases in the Tax Court is crucial given the complexity and sensitivity of tax disputes. Often, tax disputes involve large financial interests and diverse legal interpretations. Without freedom, there is a risk that decisions will be influenced by political pressure or certain economic interests, ultimately harming one of the parties and tarnishing the integrity of the judiciary. Therefore, judges

must have the courage to make even unpopular decisions, as long as they are in accordance with the corridors of law & a sense of justice.

To support this independence & freedom, there are several legal instruments and institutional mechanisms. Tax Court judges are protected by laws that guarantee immunity from prosecution for their decisions, as long as they are in accordance with the law & the code of ethics. In addition, the system of recruitment, promotion and transfer of judges is designed to minimize the potential for external intervention. Every effort is also made to ensure that judges' welfare is guaranteed, so that they are not easily tempted by corrupt practices or bribes that could erode their independence. However, the independence and freedom of judges is not unlimited. Judges are still bound by the professional code of ethics, must uphold integrity and professionalism. Every decision issued must be based on strong legal considerations and be accountable. The existence of an appeal or judicial review mechanism at a higher level is also a form of external control that ensures the accountability of judges' decisions, as well as providing an opportunity for parties to seek justice if they feel aggrieved (Handini, Ispriyarsa, & Sa'adah, 2022).

In short, the independence of Tax Court judges is an essential foundation for realizing an objective, transparent, and fair tax judiciary. It allows judges to focus on the discovery of material truth and the proper application of the law, without burden or pressure from outside. Thus, public trust in the tax justice system can be maintained, tax disputes can be resolved in a manner that provides legal certainty and a sense of justice for taxpayers & the state (Yapiter Marpi, 2023).

According to Bagir Manan, citing the opinion of Frank Cross, there are at least five bases for the independence of judicial power and the freedom of judges in deciding cases: The principle of *Trias Politica* (Montesquieu). Montesquieu wrote: "... *there is no liberty, if the judiciary power be not separated from the legislative and executive*".⁴⁸⁸ By basing the formulation of the *Trias Politica* (separation of powers) is primarily concerned with the guarantee & protection of *public liberty*. The separation of powers is intended to prevent the tyranny of power. Too much power will lead to tyranny, while too much freedom will lead to anarchy. According to Larry Diamond, an expert on democracy and governance from Stanford University, the concentration of power in the government can lead to "*electoral authoritarianism*" where the government uses its power to limit freedom of speech (Devitasari, 2021).

Larry's opinion was also expressed by John Locke in his social contract theory, which states that unchecked power tends to be abused. According to Locke, power must be limited to prevent tyranny, and society must have mechanisms to replace governments that abuse their power. That this is in line with an independent judiciary & judicial freedom. To ensure that a dispute or legal violation can be resolved fairly, impartially, a neutral judiciary and judges are needed. That's why judicial power must be separate from the legislative and executive branches, or from the influence of other powers such as politics. To ensure neutrality, impartiality, fairness, the judiciary must be independent & judges must have freedom in deciding cases (Bravestha & Hadi, 2017).

The doctrine of the rule of law has become commonplace, scientifically & practically accepted. An independent judiciary and judicial freedom are one of the elements of the rule of law, although as doctrines, the rule of law, an independent judiciary, judicial freedom are two distinct teachings that arose from different backgrounds and reasons. The concept of limiting power, which is the cornerstone of the rule of law, requires a neutral third party (the third neutral) to resolve cases or disputes between the government & the people (individuals) (Arsawan & Maulana, 2023). To ensure objectivity & fairness, in addition to being required to rule according to the law (unless there is a legal vacuum, the law is

unclear, or it contradicts justice), the judiciary and the judges who make the decisions must be independent or free from all forms of influence or pressure from other powers. To ensure fairness, impartiality, justice, due process of law, an independent judiciary & free judges are required. Legal constraints are like a double-edged sword. On the one hand, law is a tool of control to prevent arbitrary actions or for legal certainty. In this context, the judge must (is obliged to) rule according to the law, which is the law that existed before the case arose (the principle of *nullum delictum*). On the other hand, existing laws can be restrictive if the judge is arbitrary. Judges must decide correctly and fairly on every dispute/case brought before them and must not hide behind weak legal rules (Afdol & Setjoatmadja, 2015).

The guarantee of judicial independence is accountability. The existence of accountability is important to ensure that the independence of the judicial power is not used for matters other than the interests of upholding law, justice, this is one of the important parameters of whether or not the independence of the judicial power is realized in the practice of law enforcement. If this mechanism does not exist, then the judiciary will become an *untouchable* institution (*untouchable*) or even become a judicial tyranny, which in the end will undermine the principle of judicial independence itself. Accountability is actually to protect judges and courts from practices of abuse of judicial power for personal and/or group interests, thereby upholding the principle of independence of judicial power itself (Ahmad & Permana, 2018). The Tax Court has the authority to supervise legal counsel (Advocates / Special Tax Lawyers) having a Tax Brevet certificate and tax consultants) issued by an institution or organization registered with BNSP. This regulation is mandatory for parties who provide legal assistance to parties in disputes in Tax Court hearings.

Judges' independence & freedom are the main pillars of a fair justice system, and Tax Court Judges are no exception. This principle ensures that judges can decide cases objectively, without pressure or influence from any party, whether from the government, disputing parties, or other parties outside the judicial process. The purpose of this independence is to ensure the realization of justice and legal certainty for the community, especially taxpayers who are in dispute with the tax authority. Thus, the resulting decision is purely based on legal facts and applicable laws & regulations. In theory, independent judicial power is a constitutional guarantee that also applies to the Tax Court, in accordance with the mandate of the 1945 Constitution. This independence covers two aspects, namely institutional independence and personal independence. Institutional independence relates to the Tax Court's position as an independent judicial institution, not under the executive power (Clementino Moningka & Rasji, 2023). Meanwhile, personal independence refers to the freedom of each judge in examining, adjudicating, deciding a case in accordance with the beliefs and evidence available, without interference from any party, including the leadership or fellow judges.

However, the implementation of the independence of Tax Court judges has become a discourse due to the dual roof system. Until now, the technical judicial guidance for the Tax Court is under the Supreme Court, while the organizational, administrative, and financial guidance is still under the Ministry of Finance. This raises concerns regarding potential intervention from the executive (Ministry of Finance), which is one of the parties to the dispute in the court. Although the Tax Court Law has emphasized that such guidance should not reduce the independence of judges, the vulnerability to conflicts of interest remains a concern (Syafwar, Marwenny, & Telaumbanua, 2024).

Recognizing the importance of full independence, the Constitutional Court has issued a landmark ruling mandating the unification of the Tax Court roof under the Supreme Court. This ruling aims to remove doubts and guarantee that the Tax Court is truly independent from the executive. This transfer process is expected to strengthen the position of tax judges

as part of the independent & impartial judicial power. With this decision, the future direction of the tax court is clearer, towards a more independent and impartial system (Budiono, Wibowo, & Suhartono, 2020). With the unification process underway, it is expected that the quality and objectivity of the Tax Court's decisions will increase. Tax Court judges can perform their duties more professionally, courageously, and free from all forms of pressure. This will not only provide legal certainty for taxpayers, but will also strengthen the integrity and public confidence in the tax justice system in Indonesia as a whole. The complete independence of judges is the key to creating a tax court that is truly the last bastion for justice seekers. Within the framework of Aristotle's Virtue Ethics Theory of Justice, the independence and freedom of Tax Court judges in deciding cases is not only seen as the absence of external intervention, but furthermore as a manifestation of the inherent moral character (virtue) of a judge. Aristotle emphasized that true happiness (eudaimonia) is not achieved through blind adherence to rules, but rather through the development of virtues that encourage right and just actions (Setiai & Martanto, 2020).

According to Aristotle, one of the most important virtues is *phronesis* or practical wisdom. *Phronesis* is the ability to make sound judgments in concrete situations, taking into account the ultimate goal of an action and the context. For Tax Court judges, *phronesis* means the ability to understand the essence of tax disputes, interpret tax regulations wisely, and apply justice in every decision. Judge independence in this context is not just about being free from pressure, but also about having the intellectual and moral integrity to use reason independently in reaching the fairest decision, even when faced with complex arguments or conflicting interests (McKerlie, 2001).

Justice is the crowning virtue in Aristotle's ethics. He distinguishes two types of justice: distributive justice and corrective justice. In the Tax Court, both aspects are relevant. Judges must apply distributive justice in deciding a fair distribution of the tax burden based on the taxpayer's contribution and ability. Meanwhile, corrective justice plays a role in restoring the balance disturbed by non-compliance or tax administration errors. Judges' independence and freedom allow them to genuinely seek this justice, without favoring either party (tax authorities or taxpayers), but rather adhering to the principles of proportionality and equality before the law (Kartawijaya & Tias Dijayanti, 2024). Virtue Ethics theory argues that good actions come from good character. Therefore, the independence and freedom of a Tax Court judge depends not only on the legal structure that protects him or her, but also on the formation of a personal character with integrity. A judge who possesses virtues such as honesty, courage, and temperance will naturally tend to make fair and independent decisions. Courage allows the judge to resist pressure, while honesty and simplicity prevent him from the temptation of corruption or abuse of authority. This process is an accumulation of good habits that shape the moral disposition of the judge (Triana, 2025).

Independence in Aristotle's view does not mean unlimited freedom, but freedom accompanied by moral responsibility. A judge who is independent and free in deciding cases means that he has moral autonomy to do what is right and just, not what benefits himself or other parties (Ebrahimpour, Golshani, & Malaekheh, 2017). This freedom requires the judge to continuously hone his *phronesis* and strengthen his moral virtues, so that every decision produced is a reflection of noble character and commitment to substantive justice. This goes beyond mere compliance with the rules, towards the appreciation of ethical values in every aspect of the profession. Thus, the analysis of the independence and freedom of Tax Court judges through the lens of Aristotle's Virtue Ethics shows that the crucial aspect lies in the personal moral and intellectual qualities of the judge.

CONCLUSION

Based on the discussion, it can be concluded that the existence of the Tax Court as part of the judicial system in Indonesia has experienced significant historical and juridical dynamics. Since the colonial period until the establishment of the Tax Court through Law Number 14 Year 2002, the position of this institution has undergone evolution, both in form, authority, and organizational structure. The Tax Court is currently a special court within the State Administrative Court that is under the Supreme Court in terms of judicial technical guidance, but is still under the Ministry of Finance in terms of organization, administration, and finance, indicating a dual roof system. This condition normatively has the potential to cause conflicts of interest and is contrary to the principle of independence of judicial power as stipulated in Article 24 of the 1945 Constitution. Therefore, to realize objective justice and legal certainty, the existence of a one roof system that places the Tax Court fully under the Supreme Court is a constitutional and ideal step in order to strengthen the independence and integrity of the tax court. The independence and freedom of Tax Court judges are fundamental pillars in ensuring the achievement of justice and legal certainty in tax dispute resolution. This principle not only protects judges from external intervention from tax authorities, government, and other interested parties but also demands high personal integrity, morality, and professionalism from judges. The implication of structuring the existence of the Tax Court through the implementation of a *one roof system* is the realization of a judicial system that is more independent, accountable, and free from executive intervention, especially from the Ministry of Finance as *one* of the parties in tax disputes.

Acknowledgement

With respect and sincerity, I extend my deepest gratitude to Prof. Dr. Pujiyono Suwadi, S.H., M.H and Dr. Mumammad Rustamaji, S.H., M.H for the guidance, direction, and unwavering support provided throughout my doctoral studies. The insights, knowledge, and spirit you instilled have not only shaped me as a researcher but also as a more resilient and dedicated individual. Without your guidance, this achievement would not have been possible. May the goodness and knowledge you have shared become a continuous source of good deeds.

Funding

The research, publication, and data collection for this study were entirely self-funded. This decision was made to ensure full independence and flexibility at every stage of the project, from data collection to publication. Self-funding allows researchers to choose the most suitable resources and methods without being bound by external requirements or limitations, thus maintaining the integrity and direction of the research according to the initial vision.

Conflict of Interest

I declare that there are no conflicts of interest in this study, either financial or non-financial, that could affect the objectivity of the results or the interpretation of the data. The entire process, from study design, data collection, and analysis to publication, was conducted independently. There is no personal or professional relationship with any party that could unduly influence the findings or conclusions presented.

Author Contributions

In this study, the authors' contributions have been divided as follows: the first author is fully responsible for conceptualization, methodology design, initial draft writing, and data collection. The second author played a crucial role in data analysis and results interpretation, while the third author focused on data visualization and final manuscript editing. This

division of roles ensures that each stage of the research is handled by individuals with specific expertise, resulting in comprehensive and structured research.

Ethics approval

Not available

Data availability

Not available

Abbreviation

Not available

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