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The Independence of the Tax Court within Indonesia's Judicial Power System

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Abstract: This study examines the unresolved constitutional inconsistency surrounding the institutional position of the Indonesian Tax Court, particularly the dualism of judicial and executive supervision that continues to challenge judicial independence. The Tax Court plays a strategic role in resolving tax disputes between taxpayers and the government; however, its institutional position remains controversial due to the dualism of administrative and judicial supervision. This research applies a normative legal method through statutory, conceptual, and comparative approaches to critically evaluate whether the Tax Court's institutional structure complies with constitutional principles of judicial independence and separation of powers. The study finds that the continued administrative and financial control exercised by the Ministry of Finance creates structural conflicts of interest that weaken the institutional impartiality of the Tax Court and contradict constitutional guarantees of judicial independence. This institutional dependency risks weakening taxpayer confidence in judicial neutrality, reducing legal certainty, and undermining the legitimacy and fairness of Indonesia's tax dispute resolution system. This study argues that strengthening the institutional independence of the Tax Court is essential to ensure an impartial judiciary and to uphold the principles of the rule of law. The study recommends comprehensive legislative reform and the full integration of the Tax Court into the Supreme Court's one-roof judicial system to ensure institutional independence and constitutional conformity.

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INTRODUCTION

As one of the primary sources of state revenue, taxation in Indonesia requires a fair and independent dispute resolution mechanism to ensure legal certainty and the protection of taxpayers' rights. Within the framework of a modern constitutional state, taxation is not merely a fiscal mechanism but also a legal relationship between the state and citizens that must be regulated based on the principles of justice, legal certainty, accountability, and protection of taxpayers' rights. Consequently, disputes arising in taxation matters are inevitable, particularly due to differences in interpretation between taxpayers and tax authorities regarding tax obligations, assessments, and administrative sanctions. In this context, he existence of an

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independent Tax Court becomes essential to ensure impartial tax dispute resolution and to protect taxpayers' constitutional rights against potential executive dominance (Ispriyarso et al., 2021).

The Tax Court in Indonesia was established as a specialized judicial body authorized to examine and adjudicate tax disputes. Its legal foundation is primarily regulated under Law Number 14 of 2002 concerning the Tax Court. Institutionally, the Tax Court occupies a constitutionally problematic position because its dual supervisory structure reflects continuing executive influence over judicial administration. While judicial supervision is formally exercised by the Supreme Court, administrative and financial control by the Ministry of Finance creates a structural conflict of interest that threatens judicial impartiality. This dualism has generated persistent debates regarding whether the Tax Court can genuinely exercise judicial independence in resolving disputes involving the tax authority, which itself is institutionally part of the Ministry of Finance.

Judicial independence constitutes a fundamental principle of the rule of law, particularly in tax adjudication where courts must remain free from executive influence in resolving disputes involving state authorities. Under Article 24 paragraph (1) of the 1945 Constitution of the Republic of Indonesia, judicial power is defined as an independent power exercised to uphold law and justice (Haritjahjono & Herman., 2025). The constitutional mandate clearly requires that all judicial bodies operate free from external interference, political pressure, and institutional dependency that may compromise impartiality. However, the structural arrangement of the Tax Court raises serious constitutional concerns because the executive branch retains significant administrative control over an institution responsible for adjudicating disputes against executive agencies themselves. Such a condition potentially creates a conflict of interest and undermines the perception as well as the reality of judicial neutrality.

From a constitutional perspective, judicial independence requires not only freedom in decision-making but also institutional and financial autonomy, both of which remain limited within the current Tax Court structure (Setiyaji & Abdillah., 2024). A court cannot be considered fully independent if its administrative management, budgetary allocation, and organizational structure remain dependent upon one of the disputing parties. In the case of the Indonesian Tax Court, the Ministry of Finance simultaneously functions as the tax collector, the disputing party in tax cases, and the institution exercising administrative authority over the court. This overlapping role demonstrates a structural inconsistency with the universal principles of judicial independence recognized in democratic legal systems. The absence of complete institutional separation may lead to public skepticism regarding the objectivity of judicial decisions, particularly in disputes involving significant state fiscal interests.

The continued dependency of the Tax Court on the executive branch demonstrates the incomplete implementation of Indonesia's post-Reformasi judicial reform, particularly regarding the one-roof judicial system under the Supreme Court. The "one roof system" introduced under Law Number 48 of 2009 concerning Judicial Power was intended to place all courts administratively and financially under the Supreme Court in order to strengthen judicial independence. Nevertheless, the Tax Court remains partially excluded from this system. This exception illustrates the persistence of executive influence within certain sectors of judicial

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administration and raises questions regarding the consistency of Indonesia's commitment to constitutionalism and separation of powers (Hanifa et al., 2024).

Furthermore, the lack of institutional independence may negatively affect taxpayers' access to justice. Tax disputes inherently involve unequal power relations between citizens and the state because tax authorities possess extensive investigatory and coercive powers. In such circumstances, taxpayers require assurance that disputes will be resolved by an impartial tribunal free from executive influence. If the judiciary is perceived as institutionally connected to the tax authority, taxpayers may doubt the fairness of proceedings and the neutrality of judicial outcomes. Consequently, the legitimacy of the tax system itself may be weakened because public compliance with taxation is closely linked to perceptions of fairness, transparency, and legal protection.

In comparative legal practice, many democratic countries have strengthened the independence of tax adjudication bodies by integrating them fully into the judicial branch (Sujana et al., 2025). Such reforms are intended to guarantee impartial dispute resolution and reinforce public trust in tax administration. Indonesia, however, continues to maintain a hybrid institutional arrangement that potentially contradicts international standards concerning judicial autonomy. This situation demonstrates the urgent need to reevaluate the institutional framework of the Tax Court within the broader context of constitutional law and judicial governance.

This study critically analyzes the constitutional inconsistency of the Tax Court's institutional framework and evaluates the necessity of structural reform to strengthen judicial independence within Indonesia's judicial power system. The research also evaluates the legal implications arising from the dual supervisory mechanism and explores potential reforms to strengthen the autonomy of the Tax Court. By addressing these issues, this study aims to contribute to scholarly discussions on judicial reform, constitutional governance, and taxpayer protection in Indonesia. Ultimately, ensuring the independence of the Tax Court is not solely an institutional necessity but also a constitutional imperative to uphold the rule of law, protect citizens' rights, and maintain public confidence in the administration of justice.

METHODS

This study employs a normative legal research method because the research focuses on examining constitutional norms, statutory regulations, and legal doctrines concerning judicial independence and the institutional structure of the Tax Court. The normative approach enables the study to systematically interpret constitutional principles, statutory provisions, and legal doctrines in order to evaluate the consistency of the Tax Court's institutional framework with judicial independence standards. The research emphasizes the analysis of legal consistency between the institutional structure of the Tax Court and the constitutional framework governing judicial power in Indonesia.

This research applies statutory, conceptual, and comparative approaches to examine the constitutional basis of judicial independence, analyze relevant legal doctrines, and compare Indonesia's Tax Court system with tax adjudication models in other democratic jurisdictions. The statutory approach is conducted by examining relevant legal instruments, particularly the 1945 Constitution of the Republic of Indonesia, Law Number 48 of 2009 concerning Judicial Power, Law Number 14 of 2002 concerning the Tax Court, and other regulations associated with judicial

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administration and taxation. Through this approach, the study evaluates whether the current governance structure of the Tax Court is consistent with constitutional principles concerning judicial independence and separation of powers (Ramli et al., 2022).

The conceptual approach is utilized to examine theories and doctrines relating to judicial independence, rule of law, constitutionalism, and fair trial principles. This approach enables the research to critically assess the meaning and scope of judicial autonomy from both institutional and functional perspectives. In addition, the comparative approach is applied to compare Indonesia's Tax Court system with tax adjudication systems in several democratic countries that have implemented stronger judicial independence mechanisms. This comparison aims to identify best practices and provide broader analytical perspectives regarding judicial governance in tax dispute resolution.

The research utilizes primary legal materials such as constitutional provisions and judicial statutes, supported by secondary legal materials including academic journals and legal commentaries discussing judicial independence and tax court reform. Secondary legal materials comprise books, journal articles, academic commentaries, and previous studies discussing tax courts and judicial independence. Meanwhile, tertiary legal materials include legal dictionaries, encyclopedias, and other supporting references.

The collected legal materials are analyzed qualitatively through systematic legal interpretation and constitutional analysis to identify inconsistencies between the Tax Court's institutional structure and the principles of judicial independence. The analysis focuses on interpreting legal norms systematically and critically in order to identify legal inconsistencies, institutional weaknesses, and potential reforms related to the Tax Court's position within Indonesia's judicial system. Through this method, the research aims to formulate comprehensive legal arguments regarding the necessity of strengthening the institutional independence of the Tax Court in Indonesia.

RESULTS AND DISCUSSIONS

1. The Institutional Position of the Tax Court in Indonesia's Judicial System

The Tax Court occupies a constitutionally problematic position within Indonesia's judicial framework because, unlike other judicial institutions under the Supreme Court, it remains partially subject to executive administrative and financial supervision through the Ministry of Finance. Formally, the Tax Court is recognized as a judicial body authorized to examine and adjudicate tax disputes between taxpayers and tax authorities. However, unlike other courts under the Indonesian judiciary, the Tax Court remains institutionally connected to the executive branch through the Ministry of Finance (Butt, 2023). This institutional arrangement creates a constitutional conflict of interest because the Ministry of Finance simultaneously functions as the disputing party in tax cases and as the administrative authority supervising the Tax Court, thereby weakening the principles of judicial neutrality and separation of powers.

The dual supervisory structure of the Tax Court has generated significant constitutional debate because it reflects the continuing involvement of the executive branch in judicial administration, despite Indonesia's commitment to implementing an independent one-roof judicial system under the Supreme Court . Judicial technical supervision is conducted by the Supreme Court, while organizational, administrative, and financial supervision remains under the

Ministry of Finance (Suhartono & Huda.. 2019). Such a structure raises serious concerns regarding the implementation of judicial independence as guaranteed by the Indonesian Constitution. In principle, judicial bodies should be institutionally independent from external influence, particularly from parties that may become litigants before the court. Nevertheless, the Tax Court's current arrangement demonstrates that executive influence has not been entirely eliminated from the administration of tax justice (Santika & Sunariyanti., 2024).

This condition becomes increasingly problematic because tax disputes fundamentally involve unequal relations between taxpayers and the state. Tax authorities possess extensive powers in conducting audits, issuing tax assessments, and imposing administrative sanctions. Consequently, taxpayers require a judicial institution that is not only formally independent but also institutionally free from executive intervention (Moningka & Rasji., 2023). The existence of administrative control by the Ministry of Finance may create the perception that the Tax Court lacks impartiality, regardless of whether actual interference occurs in judicial decision-making. Public trust in judicial neutrality is essential because perceptions of institutional bias may discourage taxpayers from pursuing legal remedies, weaken voluntary tax compliance, and ultimately undermine the legitimacy and credibility of Indonesia's tax administration system.

2. Judicial Independence and Constitutional Principles

Judicial independence constitutes a fundamental element of constitutional democracy and the rule of law, particularly in tax dispute resolution where courts must remain institutionally free from executive influence in order to protect taxpayers' rights and ensure impartial adjudication. Article 24 paragraph (1) of the 1945 Constitution explicitly states that judicial power shall be exercised independently to uphold law and justice. This constitutional provision reflects the principle of separation of powers, whereby the judiciary must remain autonomous from the executive and legislative branches. Judicial independence is not limited to freedom in deciding cases but also includes institutional, administrative, and financial autonomy.

In the context of the Tax Court, the constitutional principle of judicial independence appears insufficiently implemented (Regika et al., 2024). The continued administrative dependence on the Ministry of Finance demonstrates an inconsistency between constitutional ideals and institutional reality. From a constitutional law perspective, a judicial institution cannot fully guarantee impartiality if one of the disputing parties retains organizational authority over the court. Such conditions potentially undermine the integrity of the judicial process and contradict the fundamental principles of fair trial and equality before the law.

The issue becomes constitutionally significant when examined through the concept of institutional independence, which requires judicial bodies to possess administrative, organizational, and financial autonomy free from executive intervention or institutional dependency interference (Simanjuntak et al., 2026). In many democratic legal systems, financial and administrative autonomy are considered prerequisites for judicial impartiality because dependency may indirectly influence judicial behavior or create pressure on judges. Although there is no direct evidence of systematic intervention by the Ministry of Finance in judicial decisions, the structural relationship itself creates vulnerability to conflicts of interest and weakens public confidence in tax adjudication (Ibnususilo et al., 2026).

Moreover, the constitutional reform movement in Indonesia following the Reformasi era aimed to strengthen judicial independence through the implementation of the "one roof system" under the Supreme Court. This system was intended to unify all judicial institutions administratively and financially under judicial authority rather than executive agencies. However, the Tax Court remains partially excluded from this reform agenda. The exclusion demonstrates the incomplete realization of judicial reform and indicates the persistence of executive dominance within certain legal sectors.

3. The Impact of Institutional Dependency on Taxpayer Rights

Judicial independence is closely related to the protection of taxpayers' rights and access to justice because tax disputes involve unequal power relations between citizens and the state, requiring impartial judicial protection against potential abuses of governmental authority (Althafa & Pramesti., 2025). In tax disputes, taxpayers occupy a relatively weaker position compared to the state because taxation involves coercive governmental authority. Therefore, an independent tribunal is essential to ensure balanced dispute resolution and legal protection for taxpayers. If taxpayers perceive that the court is institutionally linked to the tax authority, they may doubt the fairness of judicial proceedings and become reluctant to pursue legal remedies.

The issue of institutional dependency may also affect legal certainty. Legal certainty requires predictable, objective, and impartial law enforcement. However, uncertainty may arise when judicial institutions are perceived as lacking neutrality. In practice, taxpayers may question whether judicial decisions are influenced by fiscal interests rather than purely legal considerations. Such perceptions can weaken voluntary tax compliance because public willingness to fulfill tax obligations is strongly influenced by trust in the fairness of the taxation system.

Furthermore, the continued administrative and financial dependency of the Tax Court on the executive branch may create indirect institutional pressures on judges through mechanisms such as career management, organizational supervision, and resource allocation, thereby threatening judicial objectivity and professional independence. Even if judges maintain professional integrity, the existence of executive administrative supervision may indirectly affect judicial independence. For example, matters relating to career advancement, facilities, remuneration, or institutional support may create subtle forms of dependency that threaten objective adjudication. Judicial independence requires not only freedom from direct intervention but also protection from indirect institutional pressures capable of influencing judicial behavior (Julianto & Israhadi, 2025; Santika et al., 2026) .

The issue also affects broader democratic governance. An independent judiciary functions as a mechanism of checks and balances against executive power. When judicial institutions remain partially dependent on executive authorities, the effectiveness of judicial oversight over governmental actions may diminish (Sujana et al., 2025; Rizal et al., 2026). In tax disputes, this situation is particularly concerning because the state possesses substantial economic and political interests in maximizing tax revenue. Without strong judicial independence, taxpayers may become vulnerable to arbitrary administrative actions and excessive fiscal enforcement.

4. Comparative Perspectives on Tax Court Independence

Comparative legal analysis demonstrates that many democratic countries have fully integrated tax adjudication bodies into the judicial branch by placing their administrative, financial, and organizational management under independent judicial authorities rather than

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executive ministries. In several jurisdictions, tax courts operate entirely under judicial authority without executive administrative involvement. Such arrangements are intended to maintain impartiality, increase public trust, and ensure compliance with constitutional principles concerning separation of powers.

For example, in some countries tax dispute resolution is integrated into the ordinary judicial system under the supervision of the supreme judicial authority. Administrative and financial autonomy are guaranteed to prevent executive interference in judicial processes (Kandia., 2026; Sujana et al., 2026)). Judges are appointed, supervised, and managed through independent judicial commissions or judicial administrative institutions rather than executive ministries. These mechanisms contribute to stronger judicial legitimacy and greater taxpayer confidence in dispute resolution procedures (Wijaya, 2023).

Indonesia's hybrid model differs significantly from these practices because the Ministry of Finance continues to exercise administrative authority over the Tax Court. Although this arrangement may have originally been justified on administrative efficiency grounds, it increasingly appears incompatible with modern constitutional standards concerning judicial independence. As global legal systems continue strengthening judicial autonomy, Indonesia faces growing pressure to reform its Tax Court structure in order to align with international principles of good governance and fair trial standards.

Comparative experiences also demonstrate that institutional reform can improve the quality of tax adjudication. Greater judicial independence often leads to more transparent procedures, enhanced accountability, and stronger protection of taxpayers' rights. These reforms not only benefit taxpayers but also strengthen the legitimacy of tax administration itself because public trust in dispute resolution contributes to higher levels of voluntary compliance and legal certainty.

5. The Urgency of Institutional Reform

Considering the constitutional inconsistencies, executive dependency, and declining risks to public trust surrounding the Tax Court, comprehensive institutional reform through full integration into the Supreme Court's one-roof judicial system has become increasingly necessary. The current supervisory arrangement should be reevaluated to ensure conformity with constitutional principles of judicial independence. One possible reform is the full integration of the Tax Court into the judicial system under the Supreme Court, including administrative, organizational, and financial management. Such integration would eliminate executive influence and strengthen the impartiality of tax dispute resolution (Tjahjono et al., 2025; Arifin, 2023).

Regulatory reform is also necessary to harmonize the Tax Court Law with the Judicial Power Law and constitutional principles. Existing inconsistencies between these legal instruments create ambiguity regarding the institutional status of the Tax Court. Comprehensive legal reform would provide stronger legal certainty and reinforce the constitutional legitimacy of the Tax Court as an independent judicial institution.

In addition, institutional reform should be accompanied by improvements in judicial professionalism, transparency, and accountability. Judicial independence must be balanced with mechanisms ensuring ethical conduct and professional integrity among judges. Transparent recruitment systems, merit-based career development, and independent judicial oversight are essential to maintaining both independence and accountability within the judiciary.

Ultimately, strengthening the independence of the Tax Court is not solely a technical institutional matter but also a constitutional necessity. Judicial independence constitutes a fundamental requirement of the rule of law and democratic governance. Without institutional autonomy, the Tax Court may struggle to fully perform its role as an impartial guardian of justice in tax disputes. Therefore, reforming the institutional structure of the Tax Court represents an important step toward strengthening constitutionalism, protecting taxpayers' rights, and enhancing public trust in Indonesia's legal system.

CONCLUSIONS

The study concludes that the independence of the Tax Court remains constitutionally problematic because executive involvement in its administrative and financial management undermines the principle of impartial judicial power within Indonesia's constitutional system. This study demonstrates that the current institutional structure of the Tax Court remains problematic because administrative, organizational, and financial supervision is still partially exercised by the Ministry of Finance, which simultaneously acts as a disputing party in tax cases. Such a dual supervisory mechanism creates structural inconsistencies with the constitutional principle of judicial independence as guaranteed under the 1945 Constitution of the Republic of Indonesia.

The findings reveal demonstrate that the institutional dependency of the Tax Court weakens public trust in judicial neutrality, reduces legal certainty, and limits effective protection of taxpayers' rights within Indonesia's tax dispute resolution system. Although judicial technical authority is formally exercised by the Supreme Court, executive involvement in court administration creates perceptions of partiality and weakens the implementation of the separation of powers principle. Comparative analysis further indicates that many democratic legal systems have integrated tax adjudication bodies fully within the judiciary to ensure institutional autonomy and judicial neutrality.

Therefore, comprehensive institutional reform through the full integration of the Tax Court into the Supreme Court's one-roof judicial system, supported by legislative harmonization, is necessary to ensure constitutional conformity and strengthen judicial independence. Full integration of the Tax Court under the Supreme Court, supported by regulatory harmonization and transparent judicial governance, is essential to uphold the rule of law, reinforce constitutional principles, and enhance public confidence in Indonesia's tax justice system.

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Conflict of interest

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