



Legal Protection for Taxpayers in Tax Dispute Resolution in the Tax Court

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<i>Legal protection; tax disputes; Tax Court</i>	Taxes are the main source of state revenue that is important in supporting development and governance. In the Indonesian legal system, tax obligations are strictly regulated and involve the rights and obligations of taxpayers, which often lead to disputes with tax authorities. The main problem in this study is how legal protection can be provided to taxpayers during the dispute resolution process in the Tax Court. This research uses a normative legal approach with a literature study method, analyzes positive legal norms, and examines related regulations such as the Tax Court Law and KUP. The results of the study show that legal protection is not only limited to formal channels, but also includes taxpayers' procedural rights during trials, including the right to submit evidence and be accompanied by a lawyer. However, practice in the field shows that there are obstacles, such as lack of information and the length of the completion process. Recommendations are given to increase the effectiveness of the taxpayer rights protection system to be more fair and responsive in dealing with tax disputes.

I. INTRODUCTION

Taxes are one of the main sources of state revenue that plays a vital role in financing the implementation of government and national development. In the context of a state of law, such as Indonesia, tax obligations have a complex legal dimension because they involve aspects of rights and obligations between the state as a tax collector and the public as a taxpayer. The relationship between the state and taxpayers often gives rise to conflicts of interest that can lead to disputes. Therefore, the tax dispute resolution mechanism is an important instrument in maintaining justice and legal certainty for the parties to the dispute.

Tax disputes generally arise due to differences of opinion between taxpayers and tax authorities (Directorate General of Taxes) regarding the amount of tax owed, objections to the results of the audit, objections to tax determination letters, and other tax administrative actions. In the event of a disagreement, the taxpayer has the right to file legal remedies in the form of objections, appeals, and/or lawsuits as stipulated in Law Number 14 of 2002 concerning the Tax Court. This process provides space for taxpayers to obtain legal

protection through an independent judicial institution authorized to handle tax disputes.

However, the reality on the ground shows that legal protection for taxpayers in the process of resolving tax disputes in the Tax Court is not fully optimal. There are still problems such as an imbalance in the position between the fiscal and taxpayers, limited access to tax law information, complicated dispute resolution procedures, and the length of the case settlement process. In addition, there are also concerns about the independence of the judiciary and the professionalism of the tax apparatus in exercising their authority.

These problems have serious implications for the climate of legal certainty and fiscal justice. If not handled properly, this can lower the level of voluntary compliance of taxpayers and even create distrust of the national tax system. In this regard, it is important to examine how legal protection can be effectively provided to taxpayers in dealing with tax disputes, as well as the extent of the role and authority of the Tax Court in ensuring justice for justice seekers.

The study of the legal protection of taxpayers in the settlement of tax disputes in the Tax Court is very relevant and strategic, given the important role of judicial institutions in upholding the rule of law and protecting the rights of citizens. This study is also part of the evaluation of the Indonesian tax system, especially in the context of tax reform that emphasizes transparency, accountability, and protection of taxpayers' rights.

Through this journal, the author seeks to analyze in depth the forms of legal protection that can be provided to taxpayers, examine the obstacles faced in the practice of dispute resolution in the Tax Court, and provide recommendations for strengthening a more fair and community-oriented tax legal system. It is hoped that the results of this study can make an academic and practical contribution in an effort to realize a responsive tax dispute resolution system that is in favor of the principle of justice.

II. RESEARCH METHODS

This research uses normative legal research methods, which are research that aims to examine the applicable positive legal norms. The approaches used are the statute approach and the conceptual approach. This approach is used to understand how laws and regulations regulate legal protection for taxpayers in the dispute resolution process in the Tax Court.

The data sources in this study include primary and secondary legal materials. Primary legal materials consist of laws and regulations such as Law Number 14 of 2002 concerning Tax Courts, the Law on General Provisions and Tax Procedures (KUP), and other related technical regulations. Meanwhile, secondary legal materials are in the form of law books, scientific articles, journals, and court decisions that are relevant to the subject matter.

The data collection technique is carried out through library research, by browsing the literature and legal documents that support the analysis. Furthermore, the data is analyzed qualitatively and presented in a descriptive-analytical manner, namely by explaining the applicable legal regulations, analyzing their contents, and relating them to their application in

practice. In the discussion section, the author also relates normative findings to the reality of practice raised from the relevant case studies and Tax Court decisions, in order to strengthen the legal arguments built in this study.

III. RESULTS AND DISCUSSION

A. The Existence and Position of Tax Courts in Indonesia

The relationship between the Tax Court and other judicial bodies is regulated in Article 24 of the Constitution of the Republic of Indonesia of 1945 and Law Number 48 of 2009 concerning Judicial Power. As is generally regulated in every constitution, the 1945 Constitution of the Republic of Indonesia also regulates three basic matters, namely guarantees of the existence of basic things and obligations for its citizens, the structure of government which is fundamental, and the division and limitation of constitutional duties which are also fundamental.

Talking about the courts and the judicial system, it cannot be separated from Chapter IX on judicial power (rechterlijke macht) of the 1945 Constitution of the Republic of Indonesia. Article 24 paragraph (2) of the third amendment of the 1945 Constitution states, "that judicial power is an independent power to administer the judiciary in order to uphold law and justice. These provisions are restated and emphasized in Article 1 of Law Number 4 of 2004 as last amended by Law Number 48 of 2009 concerning Judicial Power. The article states that judicial power is the power of an independent state to administer justice in order to uphold law and justice based on Pancasila and the 1945 Constitution of the Republic of Indonesia, for the sake of the implementation of the rule of law of the Republic of Indonesia. An independent judiciary is an important basis for judicial power. Independent judicial power means being free from interference by the power of other parties and

The position of the Tax Court in Indonesia involves two institutions, namely the Supreme Court and the Ministry of Finance. The Supreme Court is responsible for the technical-judicial aspects, while the Ministry of Finance takes care of the organizational, administrative, and financial

aspects, as stipulated in Law No. 14 of 2002 concerning the Tax Court.

The Ministry of Finance, which is supposed to carry out its executive functions, but when it participates in supervising and fostering the Tax Court, it automatically takes on the role of a judicial institution. In fact, the executive and judicial institutions should be separate, perform their respective functions, and control or supervise each other (checks and balances).

In this case, it invites doubts regarding the independence of the Tax Court, because its structure is considered not independent. The dualism of coaching in the Tax Court is contrary to Article 24 paragraph (1) of the 1945 Constitution of the Republic of Indonesia, which: the power that administers the judiciary is the independent judiciary to enforce law and justice. It is also contrary to Article 21 of Law No. 48 of 2009 which states that: The Supreme Court is the highest peak of judicial power in Indonesia. The Supreme Court supervises and coaches all judicial institutions, both in the technical-judicial fields and in the fields of organization, administration and finance. As a judicial body, it can be categorized as an executor of judicial power, it must meet the following conditions: a) The existence of the court body is regulated by law; b) The court body that is formed must be located in one of the four judicial environments that exist; c) All judicial bodies in the four judicial spheres culminate in the Supreme Court as the highest state court; d) Its organization, administration and finances are under the power of the Supreme Court. These four elements must be fulfilled by a judicial body, including a special court, free from coercion, recommendations and intervention from parties outside the power.

Article 24 paragraph (2) of the 1945 Constitution regulates the actors of Judicial Power, namely by a Supreme Court and judicial bodies under it in the general judicial environment, religious justice environment, military judicial environment, state administrative judicial environment, and by a Constitutional Court. This provision is reaffirmed in Article 18 of Law Number 48 concerning Judicial Power. There are two principles known in judicial power according to the 1945 Constitution, namely the principle of

independence of judicial power and the principle of division of power. These two principles have implications for the system and organizational structure of judicial power, where the Supreme Court is the highest state court among the judiciary under it that has the authority to adjudicate at the cassation level against decisions rendered at the last level by the courts in all judicial environments.

According to Himawan Estu Bagio, the general principles of justice, the general principles of justice (judicial power) include the principle of openness (transparency), the principle of independence, the principle of fair trial (objective), the principle of *audi et alteram partem*, the principle of fast, simple, and cheap justice, the principle of open trial to the public.

To examine the existence of the Tax Court as a Court in carrying out the function of judicial power, the first thing that must be studied is the provisions of the Tax Court Law as the legal basis for the existence of the Tax Court, whether it is in the category of the Judicial Power Law regime or the Tax Law regime. Likewise, in reviewing the legal remedies taken in resolving tax disputes, especially the form of technical supervision under the guidance of the Supreme Court as the highest Court.

With the enactment of Law Number 14 of 2002 concerning Tax Courts, the Tax Court is in accordance with the specialization of the four judicial spheres mentioned above, so that the problem when Law Number 17 of 1997 concerning the Tax Dispute Settlement Agency (BPSP) whose position is outside the national judicial system (judicial power) that is, under executive power has changed to the Tax Court which is under judicial power. However, it must also be firm about the specialization of the Tax Court within the scope of one of the four courts according to the applicable national judicial power law.

In Law Number 14 of 2002 concerning the Tax Court, there is not a single article that regulates the tax court to be included in the judicial environment as stipulated in Article 24 paragraph (2) of the 1945 Constitution and Article 25 paragraph (1) of Law Number 48 of 2009. Article

2 of Law Number 14 of 2002 stipulates that "The Tax Court is a judicial body that exercises judicial power for taxpayers or taxpayers who seek justice for tax disputes". in these provisions it is not clear which judicial environment the Tax Court falls into. To be categorized as one of the implementing bodies of judicial power, it must meet several conditions that must be met as stipulated in Article 11 paragraph (2). Article 13 paragraph (1) of Law Number 4 of 2004 as amended by Law Number 48 of 2009 concerning Judicial Power. If reduced from the above legal provisions, a court body (including a special court body) can be categorized as one of the actual court bodies, namely as the executor of judicial power, must meet the following conditions: a) The existence of the court body is regulated by law; b) The court body that is formed must be in one of the four judicial environments that exist; c) All judicial bodies in the four judicial spheres culminate in the Supreme Court as the highest state court; d) Its organization, administration and finances are under the power of the Supreme Court.

These four elements must be fulfilled by a court body, including a special court, if the court body is a real court as the executor of judicial power. If the four conditions are not met, then the court that has been formed or will be formed is not a real court, but it can be classified as a pseudo-court. Article 24 paragraph (1) of the 1945 Constitution of the Republic of Indonesia stipulates that "Judicial power is an independent power to administer the judiciary to uphold law and justice".

Independence of judicial power/independence is one of the principles in the practice of judicial institutions in the world that must be guaranteed by every state of law. The principle of independence means that the judiciary should not be interfered with by anyone, any state institution and in any form in the performance of its functions.

The judiciary must be independent of any interests, so that the judiciary must not take sides. Through this principle of independence, the judiciary is given freedom and flexibility to carry out its functions to uphold law and justice

B. Taxpayers' Position and Rights in the Tax Justice System

Taxpayers in the tax legal system have an important position as legal subjects who bear obligations while having the right to legal protection. In the context of dispute resolution, taxpayers are not only parties who are subject to fiscal burdens by the state, but also as seekers of justice (justiciabelen) in the tax justice system. Therefore, a good legal system must provide adequate legal protection guarantees for taxpayers in undergoing the dispute resolution process.

Legal protection for taxpayers becomes relevant when there is a dispute involving the interpretation of tax norms or when there is an objection to the actions of the tax authorities. In this case, the taxpayer's right to file an objection, appeal, or lawsuit is a manifestation of the right to justice and legal certainty as guaranteed in Article 28D paragraph (1) of the 1945 Constitution of the Republic of Indonesia which states that "everyone has the right to fair legal recognition, guarantee, protection and certainty as well as equal treatment before the law."

The position of taxpayers as parties who are vulnerable to inequality in the power relationship with tax authorities is also recognized in various tax law literature. According to Mardiasmo (2018), the relationship between taxpayers and fiscal authorities is a vertical public legal relationship, where the state has coercive power. Therefore, taxpayers must be given strong legal rights to balance the position of the fiscal in the dispute resolution process.

Furthermore, legal protection for taxpayers in the tax court process is also realized through the principles of fair trial law, such as the right to be heard (audi et alteram partem), the right to present evidence, the right to obtain an impartial verdict, and the right to use legal counsel. These principles have been accommodated in Law Number 14 of 2002 concerning the Tax Court, especially in Article 34 which gives taxpayers the flexibility to submit evidence and defense in the trial process.

However, in practice, the position of taxpayers is still often in a weak position. This is due to

several factors, such as limited legal understanding, inadequate access to information, and limited resources to face legal proceedings in court. A study conducted by Arifin and Sulistyowati (2021) shows that many taxpayers do not understand their rights well in the objection and appeal process, so they cannot maximize the legal protection provided by the system.

For this reason, it is necessary to strengthen the capacity of taxpayers through education and legal assistance, as well as improve a more transparent tax information system. Legal protection for taxpayers should not only be a normative formality, but must be substantively realized in judicial practice in order to create true fiscal justice.

C. Tax Dispute Resolution Mechanism in the Tax Court

The settlement of tax disputes in Indonesia has been regulated through a special mechanism placed outside the general court, namely through the Tax Court as stipulated in Law Number 14 of 2002 concerning the Tax Court. This institution was established to provide a space of justice for taxpayers in resolving disputes against fiscal decisions, especially those related to the determination of the amount of tax owed, objections to the results of the audit, and other decisions that raise legal objections.

The dispute resolution mechanism begins with the submission of an objection by the taxpayer to the Director General of Taxes. If the objection is rejected or unsatisfactory, the taxpayer can appeal to the Tax Court. If you are still not satisfied with the appeal decision, then there is a legal remedy for a lawsuit or review to the Supreme Court in a certain context. The process of examining cases at the Tax Court has its own characteristics, including:

1. Disputes can only be examined if the taxpayer has filed an administrative objection first.
2. The trial is closed to the public (Article 40 of Law No. 14/2002), different from the general court hearing.

3. Taxpayers are given the right to defend themselves, present evidence and witnesses, and appoint a lawyer or tax consultant.
4. The Tax Court's decision is final and binding, except for judgments that may be reviewed.

Normatively, this process has provided legal guarantees to taxpayers. However, in practice, obstacles are still found. For example, based on Supriyanto's (2020) research, many taxpayers face technical and procedural obstacles in compiling appeal application documents, so their applications are rejected because they are considered not to meet the formal requirements. This shows that even though the legal system is in place, its implementation still leaves administrative obstacles that actually hinder the achievement of justice.

In addition, the long and time-consuming process is also an obstacle in itself. According to a report from the Center for State Revenue Policy (PKPN), Ministry of Finance in 2022, the average dispute resolution time at the Tax Court can reach more than one year, depending on the complexity of the case. This long time not only burdens taxpayers financially, but also has the potential to reduce the effectiveness of legal protection.

For the record, in some cases, the Tax Court has also shown its independence by granting taxpayer appeals and invoking fiscal decisions. One of them is the Tax Court Decision No. PUT-22488/PP/M.XIIA/15/2019, where the panel of judges ruled that the Directorate General of Taxes was wrong in calculating value-added tax, so that the overpayment demanded by the taxpayer was granted. This shows that even though the process is not easy, the judicial route still provides opportunities for justice if done correctly and in a directed manner.

D. Forms of Legal Protection for Taxpayers in the Trial Process

Legal protection in the context of tax disputes is not only limited to the availability of a resolution route through the Tax Court, but also includes protection during the trial process. This protection includes procedural protection (the

rights of taxpayers as litigants) and substantive protection (the state's obligation to ensure real tax justice).

In Articles 34–48 of Law Number 14 of 2002, a number of forms of legal protection guaranteed to taxpayers include:

1. The right to submit and present evidence, both in the form of documents, expert testimony, and fact witnesses;
2. The right to be accompanied or represented by a legal representative (certified tax advocate or consultant);
3. The right to a fair and impartial examination by a panel of judges;
4. The right to a copy of the decision and written notification of the progress of the trial.

According to Soemitro (2006), legal protection in tax law must include legal certainty and equal treatment in the audit process. This reflects the principle of due process of law in the administrative realm of taxation that must be guaranteed by the state as a form of constitutional responsibility.

In addition to normative legal guarantees, protection is also seen from how judges consider fairness in decisions. In Tax Court Decision No. PUT-21334/PP/M.XIA/19/2020, for example, the panel of judges not only assessed the formal aspects of the objection submitted, but also assessed the substance of the taxpayer's arguments related to the reconciliation of tax invoice data that was not in accordance with the DGT Online system. This shows that legal protection can be realized through the courage of judges to prioritize the material aspects of justice over procedural formalities.

Nevertheless, the practice on the ground still shows some weaknesses. Some cases show that taxpayers do not get clear enough information about the process and stage of the trial, especially for individual taxpayers or MSMEs who are not accompanied by consultants. According to research by Handayani and Widodo (2021), this lack of understanding of legal procedures is often used by the authorities to strengthen their positions, so that legal protection becomes uneven.

Therefore, systemic improvements are needed, such as improving the quality of public information services within the Tax Court, providing legal assistance or procedural education for taxpayers who cannot afford it, and strengthening the code of ethics of judges and court apparatus so that the objectivity and integrity of the trial are maintained.

Legal protection for taxpayers does not only lie in the availability of the rule of law, but also in its implementation in judicial practice. A fair tax law system is one that not only gives taxpayers a path to sue, but also enables them to win substantially in an equal legal forum.

E. Efforts to Resolve Tax Debt Disputes

In the field of taxation, efforts to resolve tax disputes can be carried out through administrative objections, appeals to the Tax Court, and lawsuits to the Tax Court, and review to the Supreme Court. Administrative swamps are often referred to as administrative courts that are not pure. Impure administrative justice includes all judicial processes that do not meet all the requirements of pure administrative justice, for example because there is no clear dispute or because the party who decides the court is part of one of the parties involved (Rochmat, Soemitro. 1989). One form of administrative effort used in dispute resolution is an objection effort. Objection is an administrative effort submitted by the taxpayer to the Director General of Taxes on a tax determination letter and evidence of withholding/collection of a third party, based on the KUP Law (See Article 25 paragraph (1) and the Explanation of the KUP Law).

If a taxpayer has a dispute related to a Tax Determination Letter, such as an Underpaid Tax Determination Letter (SKPKB), Additional Underpaid Tax Determination Letter (SKPKBT), Overpaid Tax Determination Letter (SKPLB), Zero Tax Determination Letter (SKPN), or a dispute related to withholding and collection by a third party, they can resolve this tax dispute through an objection.

In submitting an objection, the taxpayer must submit an objection letter that meets certain conditions to the official authorized to issue the

Tax Determination Letter. This objection letter may include objections to the Underpaid Tax Determination Letter, Additional Underpaid Tax Determination Letter, Overpaid Tax Determination Letter, Zero Tax Determination Letter, and withholding or collection by a third party in accordance with the provisions of tax laws and regulations. The objection letter must be submitted in writing in Indonesian, including the amount of tax payable or the amount of tax withheld or collected, as well as the reasons supporting the objection.

Taxpayers have the right to submit a letter of objection to the Director General of Taxes (DGT). In accordance with Article 2 Paragraph (3) of the Regulation of the Minister of Finance Number 9/PMK.03/2013 concerning Procedures for Submission and Settlement of Objections, which has been amended for the last time by the Regulation of the Minister of Finance Number 202/PMK.03/2015, it is stated that taxpayers can only file objections to the material or content of the tax determination letter. This material or content involves a number of aspects, including the amount of losses in accordance with tax laws and regulations, the amount of tax that must be paid, and the material or content related to tax withholding or collection by third parties. The same applies to the types of regional taxes regulated in Law No. 18 of 1997 concerning Regional Taxes and Regional Levies, which has been amended by Law No. 34 of 2000. Taxpayers have the right to file objections to the Regional Head or appointed official who has issued a regional tax decree. Types of tax determination letters.

Regions that can be the object of objection include Regional Tax Determination Letters, Underpaid Regional Tax Determination Letters, Additional Underpaid Regional Tax Determination Letters, Overpaid Regional Tax Determination Letters, Zero Regional Tax Determination Letters, and withholding or collection by third parties in accordance with applicable regional tax laws and regulations.

The deadline for submitting an objection letter is determined for three months from the date of the issuance of the Tax Determination Letter or

from the date of withholding or collection of taxes by a third party permitted by the provisions of tax laws and regulations to withhold or collect taxes. This time limit gives taxpayers enough time to prepare an objection letter and the reason. In addition, the three-month deadline can still be extended if the taxpayer can prove that the delay in submitting the objection letter is caused by circumstances beyond the taxpayer's control (force majeure).

After the objection letter is submitted to the authorized official, the taxpayer is entitled to receive a proof of receipt of the objection letter. This proof of receipt, provided by the authorized official directly or through the post office, serves as a sign that the objection letter has been received. In addition, this proof can also be used by taxpayers to supervise the twelve-month deadline, where the Director General of Taxes (for Central Taxes) or the Regional Head (for Regional Taxes) must give a decision on the objections raised by the taxpayer. If within the twelve months no decision is given by the authorized official, then the taxpayer's objection is considered accepted. It is important to note that the resolution of tax disputes through objection attempts has different characteristics than the settlement of disputes in court. The decision on the objection letter is taken by the doleansi judge, which is a tax official who has the authority to decide on the objection letter, without a hearing process as happens in the tax court.

If a taxpayer is dissatisfied with the objection decision that has been issued, he has the right to appeal to the tax court. An appeal is a legal step that can be taken by a taxpayer or taxpayer against a decision that can be appealed in accordance with the applicable tax laws and regulations. The conditions for filing an appeal are regulated in Article 35 and Article 36 of Law Number 14 of 2002, namely the submission must be made using the Appeal Letter in Indonesian, made within 3 months from the date of receipt of the Judgment appealed, and must be accompanied by a clear reason and include the date of receipt of the Judgment of Appeal, as well as attach a copy of the Judgment Appealed. The amount of unpaid tax at the time of filing an appeal, as stipulated in Article

27 paragraph (5c) of Law Number 28 of 2007, is no longer considered as tax payable until the Appeal Decision is issued, so that the requirement to pay 50% of the amount of unpaid tax is no longer required by the taxpayer.

In addition to using appeals, taxpayers also have other options in resolving disputes through the Tax Court, namely by filing a lawsuit. In accordance with Article 1 Paragraph (7) of Law Number 14 of 2002, a lawsuit is a legal action that can be taken by a taxpayer against the implementation of tax collection or against a decision that is eligible to file a lawsuit in accordance with the applicable laws and regulations. The lawsuit must be filed in writing in Indonesian and can only be filed with the Tax Court. In the lawsuit, clear reasons, the date of receipt of the implementation of the collection or the decision being sued must be included, and a copy of the document that is the object of the lawsuit must be attached.

The filing of a lawsuit has two different periods, namely the period for filing a lawsuit against the implementation of tax collection, and the period for filing a lawsuit against a decision that is eligible to be filed a lawsuit. The period for filing a lawsuit against the implementation of tax collection is 14 days from the date of the implementation of the collection. Meanwhile, the time frame for filing a lawsuit against a judgment that can be sued is 30 days from the date of receipt of the decision that is eligible to be filed.

The Tax Court's decision is the final decision, and there is no option to file a cassation remedy in this dispute settlement process. However, if the taxpayer is still dissatisfied with the Tax Court's decision, they have the opportunity to take an extraordinary legal remedy, namely Review, which is regulated in Articles 89-93 of Law Number 14 of 2002. Review (PK) can only be submitted once to the Supreme Court through the Tax Court. An Application for Review can only be submitted based on the reasons as described in Article 91 of Law Number 14 of 2002:

1. If the Tax Court's decision is based on the lies or deceptions of the opposing party that only became known after the decision was issued, or if it is based on evidence

that was later declared false by the criminal judge.

2. If there is new written evidence that is important and decisive, which if known at the trial stage in the Tax Court will result in a different verdict.
3. If there is a decision granting a claim that is not filed or more than that filed, except for those based on Article 80 paragraph (1) letters b and c (a decision of the Tax Court that grants part or in full).
4. If there is a part of the lawsuit that has not been decided without considering the reasons.
5. If there is a decision that clearly violates the provisions of the applicable laws and regulations. It is important to note that the PK application will not stop or delay the implementation of the Tax Court's decision.

IV. CONCLUSION AND SUGGESTIONS

A. Conclusion

Legal protection for taxpayers in the tax dispute process in Indonesia has been normatively regulated in the law, especially in the Tax Court Law and the KUP. This protection includes procedural rights such as the right to present evidence, be accompanied by a lawyer, obtain a fair examination, and obtain a copy of the decision. In addition, the substantive justice aspect is also important, where the judge not only assesses the formal aspect, but also considers the material justice in the verdict. However, practice in the field shows challenges, such as lack of access to information, taxpayers' ignorance of their rights, and the dispute resolution process that is sometimes slow and complex. Therefore, systemic improvement efforts are needed, such as improving the quality of information services, legal education, and legal assistance for taxpayers so that their rights can be protected substantively and procedurally. Thus, this legal protection system needs to be strengthened to create true fiscal justice and support legal certainty in resolving tax disputes in Indonesia.

B. Suggestion

The taxpayer legal protection system is strengthened through improving education, procedural transparency, and access to information, as well as accelerating the dispute resolution process in the Tax Court to realize more effective and equitable fiscal justice.

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