



## Legal Protection for Taxpayers in Income Tax Disputes in the Tax Court

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### Abstract

Tax disputes, particularly those related to Income Tax (PPh), are a frequent issue in the relationship between taxpayers and tax authorities in Indonesia. In many cases, taxpayers feel disadvantaged by tax authorities' decisions that do not reflect the actual situation, thus giving rise to the need for adequate legal protection, particularly in the Tax Court process. This study aims to analyze the forms of legal protection for taxpayers in PPh disputes and to identify obstacles and opportunities within the tax justice system. The research method used is normative juridical with a statutory approach and case studies, supplemented by an analysis of Tax Court decisions. The results indicate that legal protection for taxpayers is normatively available through objection, appeal, and lawsuit mechanisms. However, in practice, various obstacles remain, such as limited access to legal aid, the tax authority's dominance in the burden of evidence, and the unequal position between taxpayers and tax authorities. In addition, some court decisions still do not fully reflect substantive justice for taxpayers. Therefore, a reform of the tax dispute system is needed to be more inclusive, transparent, and ensure equality between the parties. This research is expected to contribute to the development of a fair tax legal protection system in Indonesia.

## I. INTRODUCTION

Taxes are a key source of state revenue and play a vital role in financing national development. In Indonesia, the tax system adheres to the principle of self-assessment, where taxpayers are entrusted with calculating, paying, and reporting their own tax obligations, including Income Tax (PPh). However, in practice, differences of opinion between taxpayers and tax authorities are not uncommon, which can lead to tax disputes. Tax disputes are an unavoidable phenomenon in the modern tax system, especially with the increasing complexity of regulations and economic transactions.(Harisman et al, 2023).

Income tax disputes, in particular, are one of the most frequently filed disputes in the Tax Court. This is due to the complexity of calculating income tax, the diversity of income sources, and differing interpretations of tax regulations. In facing these disputes, taxpayers often find themselves in a legally weak position, both due to limited understanding of tax law and due to the imbalance of power between taxpayers and the

tax authorities (the Directorate General of Taxes). Therefore, legal protection for taxpayers is a crucial issue to examine to ensure that taxpayers' rights are protected and that the dispute resolution process is fair and proportional.(Ainun et al., 2022).

As a specialized judicial institution that handles tax disputes, the Tax Court plays a central role in providing justice for all parties, particularly taxpayers. According to Law Number 14 of 2002 concerning the Tax Court, the dispute resolution process in this institution must adhere to the principles of justice, legal certainty, and protection of taxpayers' rights. However, in practice, various challenges remain, ranging from burdensome evidentiary processes to limited access to legal aid, to suboptimal substantive legal protection for taxpayers.(Sulistiyowati et al., 2021).

This study aims to analyze the form and effectiveness of legal protection provided to taxpayers facing Income Tax disputes in the Tax Court. The primary focus is directed at the

procedural and substantive aspects of legal protection stipulated in laws and regulations, as well as their implementation in practice. Using a normative juridical approach and case studies of Tax Court decisions, this study is expected to provide academic and practical contributions to the development of a fairer and more accountable tax dispute resolution system.(Ardin et al., 2022).

In the modern tax system, the relationship between taxpayers and tax authorities is not merely administrative but also involves complex legal aspects. When there are differences in interpretation between the tax authorities and taxpayers regarding the amount of tax obligations, the potential for disputes is unavoidable. One of the most common types of disputes filed with the Tax Court is disputes related to Income Tax (PPH), reflecting the importance of taxpayers' position within the national tax law structure.(Butar Butar, 2021).

The increasing number of income tax cases in the Tax Court over the past five years demonstrates that problems persist in the tax determination and collection process. Many taxpayers feel disadvantaged by unilateral corrections from tax authorities, without a balanced understanding of their rights and obligations. In this context, legal protection for taxpayers is crucial to ensuring that the dispute resolution process is fair, transparent, and not solely biased toward the tax authorities.(Suban Atun, 2021).

However, this legal protection is not yet fully optimal. Many taxpayers, particularly those from small and medium-sized businesses, face limitations in accessing legal processes, whether due to cost, knowledge, or legal assistance. Therefore, it is important to examine the extent to which legal protection for taxpayers has been implemented in practice, particularly in the resolution of Income Tax disputes in the Tax Court.

## **II. RESEARCH METHODS**

This research uses a normative juridical approach. This approach was chosen because the research focuses on analyzing legal norms governing legal protection for taxpayers in resolving Income Tax disputes, particularly within the Tax Court. The normative juridical approach is used to examine relevant laws and regulations, legal principles, and doctrines in the context of legal protection for taxpayers as subjects with rights and obligations within the

national taxation system.(Jonaedi Efendi et al., 2018).

The data used in this study comprises primary and secondary legal materials. Primary legal materials include Law Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations; Law Number 14 of 2002 concerning the Tax Court; and Law Number 36 of 2008 concerning Income Tax. In addition, the author also utilized several Tax Court decisions directly related to the research object.

Secondary legal materials consist of legal literature containing expert views on legal protection, theories of justice, legal principles of tax administration, and tax dispute resolution systems. The literature used includes textbooks, scientific journals, legal articles, and official publications from the Directorate General of Taxes and the Ministry of Finance.

Data collection was conducted through a literature review, exploring and reviewing relevant legal documents, both in the form of laws and regulations and academic literature sources. Data analysis was conducted qualitatively, namely by interpreting legal norms systematically, logically, and argumentatively to answer the research problem formulation. Through this method, the author attempts to compile an in-depth and scientifically justified legal analysis regarding legal protection for taxpayers in Income Tax disputes.

## **III. RESULTS AND DISCUSSION**

Based on research conducted on taxpayer legal protection in income tax disputes before the Tax Court, it can be concluded that Indonesia has a fairly adequate legal framework. Legislation such as Law Number 6 of 1983 concerning General Provisions and Tax Procedures (as amended several times, most recently by Law Number 7 of 2021) and Law Number 14 of 2002 concerning the Tax Court outlines taxpayer rights and obligations in filing objections and appeals. However, in practice, this legal protection has not been fully enjoyed by all taxpayers equally.

This study found that there is still a gap between what is stipulated in legal norms and the reality on the ground. Many taxpayers do not understand their rights when they receive a Tax Assessment Letter (SKP) that they deem inappropriate. Lack of knowledge about objection

procedures, the appeals period, and the mechanism for requesting reductions or cancellations of administrative sanctions makes them tend to simply accept the decision without further legal action. This indicates that preventative legal protection, which should be provided through education, outreach, and legal assistance, remains very limited.(Ariwangsa & Kariyani, 2022).

Furthermore, in the Tax Court proceedings, the tax authorities and taxpayers are not on equal footing. The Directorate General of Taxes, as the respondent, generally has the support of an organizational structure, a legal team, and experience in handling legal proceedings. Conversely, many taxpayers, particularly those from MSMEs or private individuals, come to court without adequate legal counsel or even without the assistance of a tax consultant. This imbalance directly impacts the evidentiary process, where the burden of proof tends to be heavier for taxpayers who lack the ability to formulate legal arguments or present strong evidence.(Zulfikar et al., 2021).

Data obtained from a number of case studies shows that in many cases, taxpayers lose not because of the substance of the dispute, but because of the inability to present evidence that meets established formal standards. For example, in several decisions, taxpayers' lawsuits were rejected because they were deemed to not meet formal administrative requirements, such as inconsistent attached documents, procedural errors in filing objections, or failure to attach proof of tax payments as required. This indicates that the current tax dispute system still places a heavy emphasis on formal aspects over material ones, so that the value of justice, which is the fundamental spirit of the judiciary, is not fully reflected.(Putu & Sugiantari, 2021).

Furthermore, based on a review of several Tax Court decisions over the past five years (2019-2023), it was found that there is a lack of consistency in the legal interpretations used by the panel of judges. Some decisions appear progressive and oriented towards substantive justice, but many are purely textual and rigid. This creates legal uncertainty and makes it difficult for taxpayers to predict the outcome of cases, even in cases with similar contexts and issues.(Sovianum et al., 2023).

Furthermore, the tax dispute resolution mechanism is not yet fully efficient. The process of submitting objection letters, responding to tax

authorities, and the appeal process, all the way to a decision, takes a long time. This not only creates uncertainty for taxpayers but also impacts the continuity of their businesses, especially if the disputed value is significant. However, under the principles of a state based on the rule of law, which guarantee legal certainty and protection, legal proceedings should be swift, simple, and inexpensive.

From a substantive perspective, it was also found that legal protection for taxpayers has not yet addressed the structural and social dimensions. Regulations are still dominated by a one-way approach that emphasizes tax obligations, without a corresponding strengthening of protection for taxpayer rights. There are not many policies or free legal aid programs aimed at small or low-income taxpayers. In the context of fiscal justice, the state should provide fair and proportional treatment according to the taxpayer's economic condition.(Iswati Tri, 2016).

Thus, the results of this study demonstrate that while there are legal remedies available to taxpayers to pursue their rights in income tax disputes, structural barriers, systemic weaknesses, and limited access to legal protection mean that these legal protections are not fully effective. Comprehensive system reform is needed, including regulatory, institutional, and social approaches, to truly achieve justice for taxpayers in practice.

#### A. Overview of Income Tax Disputes in the Tax Court

Income Tax (PPh) disputes are one of the most frequently filed by taxpayers with the Tax Court. According to the Tax Court's 2022 Annual Report, PPh-related cases accounted for more than 40% of the total disputes decided during the year. This indicates that there are still many differences in interpretation between taxpayers and tax authorities in calculating, determining, or collecting PPh obligations, for both individuals and businesses.(Indriyasari & Maryono, 2022).

The majority of income tax disputes stem from taxpayers' disagreement with the Tax Assessment Letter (SKP) issued by the Directorate General of Taxes, particularly regarding fiscal corrections, the imposition of administrative sanctions, or the need to prove certain income deemed unreported. This is where dispute resolution mechanisms through objections, appeals, or lawsuits become

crucial, protecting taxpayers' rights.(Masyhur, 2013).

## B. Forms of Legal Protection for Taxpayers in the Court Process

Legal protection for taxpayers in dispute processes at the Tax Court can be seen from several aspects.(Diamastuti, 2016):

### 1. Principle of Audi Et Alteram Partem (Right to be Heard)

Every taxpayer filing an appeal or lawsuit is given the opportunity to present legal arguments and evidence supporting their position. This right is guaranteed in Article 78 of the Tax Court Law, which stipulates that court hearings are public, unless otherwise specified.

### 2. Right to Legal Assistance/Accompaniment

Taxpayers have the right to appoint legal counsel, either from among tax consultants or lawyers, during the dispute process. The presence of legal counsel is crucial to balance the tax authorities' position, especially when the taxpayer lacks sufficient knowledge of tax law.

### 3. Proportional Proof Mechanism

Although the burden of proof in tax disputes often rests with the taxpayer, the Tax Court is obligated to objectively assess all evidence. In practice, some decisions demonstrate that judges do not always side with the tax authorities. For example, in Tax Court Decision No. PUT-119421.15/2019/PP/M.XVIB filed by PT X against the correction of Income Tax Article 25, the panel of judges partially granted the appeal because the Directorate General of Taxes (DGT) could not adequately demonstrate the legal basis for the correction.

## C. Legal Position of Taxpayers in Tax Disputes

In the Indonesian taxation legal system, taxpayers are legal subjects with rights and obligations as stipulated in the General Provisions and Tax Procedures Law (UU KUP) and its derivative regulations. The position of taxpayers in tax disputes, particularly those related to Income Tax (PPh), has complex legal dimensions and is often asymmetrical when compared to the position of the tax authorities.(Putra, 2020).

### 1. Legal Construction of Taxpayer Status

Normatively, Law No. 6 of 1983 concerning General Provisions and Tax Procedures (which has been amended several times, most recently by Law No. 7 of 2021 concerning Harmonization of Tax Regulations) provides legal standing for taxpayers as parties entitled to defend their rights

if there are objections or discrepancies with the determinations issued by the tax authorities. Taxpayers have the right to file objections (Article 25), appeals (Article 27), and review of Tax Court decisions (Article 34). This status implies that taxpayers are not only objects of tax collection but also subjects who have the legal right to fight for justice for tax determinations deemed inappropriate. In this case, taxpayers have the right to equal legal treatment, the right to be treated fairly, the right to information, and the right to express opinions in the tax legal process. However, in reality, the existence of this legal norm does not fully guarantee a balanced position between taxpayers and tax authorities. Many legal provisions of an administrative and procedural nature actually burden the position of taxpayers, especially those from small and medium-sized groups who do not have adequate legal access.

### 2. Structural Inequality in Tax Disputes

One of the main challenges in tax disputes is the structural imbalance between tax authorities and taxpayers. Tax authorities, as state institutions, have a much stronger legal infrastructure, human resources, technological systems, and access to information than taxpayers. On the other hand, many taxpayers, especially individuals or micro and small business owners, lack legal background or sufficient understanding of tax objection and appeal procedures and mechanisms. In practice, this imbalance often leaves taxpayers in a defensive and passive position, even when they believe they have been taxed unfairly. For example, when taxpayers receive a Tax Underpayment Assessment Letter (SKPKB) that they believe is baseless, many are unable to formulate argumentative objections because they lack access to legal assistance or professional tax consultants. This contrasts sharply with the tax authorities, which are supported by a team of experts and a robust bureaucratic system.

### 3. The Principle of Equality Before the Law in Tax Disputes

The concept of equality before the law is a fundamental principle in a state governed by the rule of law. However, in practice, this principle is still not optimally realized in tax dispute resolution. Although taxpayers and tax authorities legally have equal standing as parties in proceedings before the Tax Court, in practice, this status is illusory.

Tax authorities have an advantage in providing evidence, document mastery, and legal

argumentation due to their familiarity with court proceedings. On the other hand, taxpayers are often unable to present their defense effectively due to limited technical and financial capabilities. During court proceedings, judges tend to be more receptive to formal arguments from tax authorities than to substantive arguments from taxpayers that are not supported by strong written evidence.

Furthermore, the evidentiary system in tax disputes remains highly rigid and administrative. Taxpayers are required to provide supporting documents such as tax invoices, proof of payment, and financial statements in accordance with accounting and taxation standards. When these documents are incomplete or not prepared in the appropriate format, taxpayer objections are often rejected without considering the true context.

#### 4. Constitutional Rights of Taxpayers

From a constitutional law perspective, taxpayers as citizens have a constitutional right to fair legal protection. This is guaranteed in Article 28D paragraph (1) of the 1945 Constitution, which states that everyone has the right to fair legal recognition, guarantees, protection and certainty, as well as equal treatment before the law.

In the context of tax disputes, these constitutional rights include the right to obtain justice in the objection and appeal process, the right to be informed of the tax base, the right to transparency, and the right to file a defense. When taxpayers are not provided with sufficient information or are unable to obtain adequate legal representation, the state has failed to fulfill its constitutional guarantees.

This urgently requires policymakers to focus not only on optimizing tax revenues but also on the principles of justice and protecting citizens' rights. Strengthening taxpayer rights in tax disputes must be part of a just tax system reform.

### D. Characteristics of Income Tax and Potential Legal Disputes

Income Tax (PPH) is a type of direct tax imposed on income received or earned by a taxpayer in one tax year. The income in question includes any additional economic capacity received or earned, whether from within or outside the country, that can be used for consumption or to increase the taxpayer's wealth, in any name and form (Article 4 of Income Tax Law No. 7 of 1983 in conjunction with Law No. 36 of 2008). (Aprilianti, 2021).

The broad scope of income tax often leads to disputes between taxpayers and tax authorities. Several factors contributing to the potential for income tax disputes include:

#### 1. Interpretation of Tax Objects and Subjects

One of the main sources of income tax disputes is differing interpretations of the taxable object and subject. Taxpayers often understand that certain income, such as grants or reimbursements for certain expenses, is not taxable. Meanwhile, the tax authorities may have a different interpretation based on a more formal approach.

These differing interpretations create uncertainty, opening up the possibility of disputes. Moreover, in practice, income derived from digital activities, crypto asset transactions, or passive foreign income (such as foreign dividends) still lacks consistent reporting and taxation standards, despite being legally regulated.

#### 2. Proof of Income and Deductible Expenses

In the self-assessment system, taxpayers are entrusted with calculating and reporting their own tax dues. However, in practice, tax authorities often correct these reports, particularly regarding expenses deducted from gross income to arrive at net income.

Problems arise when the tax authorities determine that the expense does not qualify as a deductible expense under Article 6 of the Income Tax Law. When this correction is made without considering substantive aspects and based solely on a formal approach to documents, the potential for legal disputes is inevitable. Many small and medium-sized businesses lack a standardized bookkeeping system, making it difficult for them to prove that expenses are actually legitimate from a business perspective.

#### 3. Administrative Sanctions and Objections to SKPKB

Tax Underpayment Assessment Letters (SKPKB), issued as a result of tax audits or corrections by the tax authorities regarding income tax owed, are also a frequent source of disputes. SKPKBs not only determine the underpayment but also impose administrative sanctions in the form of interest, fines, or even a 100% penalty if there is evidence of intent to fail to submit the report correctly.

Taxpayers who disagree with an SKPKB must file an objection within a very tight timeframe and must support it with strong evidence. This creates significant legal pressure for taxpayers, and in many cases, disputes progress to the appeal stage

in the Tax Court. This is where the urgency of legal protection becomes apparent: is the legal system truly capable of guaranteeing taxpayers' right to a fair and impartial decision?

#### 4. Contribution of Income Tax to State Revenue and Tax Pressure

Income tax (PPh) is a major source of state revenue. According to state budget (APBN) data, PPh (especially corporate and individual income tax) continues to be a target for optimization by the Directorate General of Taxes. Pressure from the tax authorities to increase this revenue can indirectly lead to a more aggressive approach to tax audits, corrections, and determination.

While administratively legitimate, this aggressive approach sometimes ignores the principles of fairness, proportionality, and protection of taxpayer rights. The tax disputes that arise are not just about nominal amounts, but also concern broader legal principles: protecting citizens from arbitrary actions by tax collectors. According to a study by the Indonesia Fiscal Review (IFR), of the 100 income tax cases filed with the Tax Court between 2020 and 2022, only around 28% of decisions fully granted taxpayers' requests.

### E. The Urgency of Reform and Strengthening Legal Protection

To strengthen legal protection for taxpayers in income tax disputes, a number of strategic steps need to be taken, including: Simplifying the process of proving and examining disputes, Increasing access to free legal aid for small taxpayers, Education and socialization of taxpayers' legal rights, Increasing transparency in court processes, including the publication of judges' considerations in decisions. These steps are important to uphold the principle of justice and ensure that tax courts are not only a tool for enforcing the law by the tax authorities, but also a fair space for resolving disputes for the public. (Momuat et al., 2022).

### F. Preventive and Repressive Legal Protection for Taxpayers

Legal protection for taxpayers in income tax disputes is not limited to formal court mechanisms, but must be viewed from two main aspects: preventive legal protection (prevention) and repressive legal protection (conflict resolution). Preventive protection is provided to prevent the emergence of tax disputes through adequate education, guidance, and counseling for

taxpayers regarding their rights and obligations. This also includes information disclosure and transparency from the Directorate General of Taxes (DGT) regarding tax regulations and audit procedures.

Unfortunately, the implementation of preventive legal protection remains very limited. Tax education activities are often ceremonial and fail to address the root of the problems faced by taxpayers in the field. MSMEs, for example, often lack understanding of how to prepare financial reports in accordance with accounting and taxation standards, leaving them vulnerable to tax audits. Due to this lack of understanding, many taxpayers simply accept adverse tax assessments due to fear of legal proceedings or simply lack of understanding of objection and appeal procedures.

Meanwhile, repressive legal protection is aimed at resolving disputes that have already occurred. In this regard, the Tax Court should be the last line of defense for taxpayers seeking justice. However, as previously mentioned, numerous complaints persist regarding the suboptimal role of this institution. Problems ranging from inconsistent legal reasoning to burdensome burdens of proof on taxpayers demonstrate that repressive protection has not been able to bridge the gap between tax authorities and taxpayers.

As part of a state governed by the rule of law, the government is obligated to guarantee legal protection for every citizen, including in the context of taxation. It's not enough to simply regulate it in law; it also requires a bias in practice, particularly for the less privileged. In this regard, a legal protection approach must involve system reform, comprehensive taxpayer education, and the existence of efficient and accessible alternative dispute resolution mechanisms. (Utami Putri Fadhila & Vania, 2023).

### G. The Urgency of Reforming the Tax Dispute System from a Fiscal Justice Perspective

One fundamental reason why legal protection for taxpayers in the context of income tax disputes requires a reexamination is the lack of alignment of existing mechanisms with the principle of fiscal justice. Under this principle, taxes are viewed not only as a legal obligation but also as reflecting the principles of proportionality, transparency, and equality. Unfortunately, the current dispute resolution system still appears procedural and

formalistic and fails to optimally address substantive justice.

Fiscal justice demands that large and small taxpayers be treated fairly and ensure that objections are processed objectively without the dominance of tax collection agencies. However, in reality, large taxpayers generally have professional tax consultants and access to skilled tax lawyers, while medium-sized and small taxpayers tend to lack the resources to defend themselves effectively. This has the potential to indirectly favor powerful economic groups, which is contrary to the principle of justice.

Reforms to the tax dispute system need to address several key points. First, simplifying objection and appeal procedures to make them accessible to all taxpayers, including those without legal or accounting backgrounds. Second, improving the quality of tax judges and transparency in panel appointments, so the public can be confident in the court's objectivity. Third, digitizing the trial and objection filing process can expedite services and prevent delays that are detrimental to taxpayers.

Furthermore, it is worth considering the existence of non-litigation tax mediation institutions that could provide an alternative route before cases reach the Tax Court. This mediation could facilitate dialogue between the tax authorities and taxpayers, based on the principles of equality and consensus-based resolution.

With a comprehensive system update oriented towards fiscal justice, legal protection for taxpayers in income tax disputes will not only become a normative concept in regulations, but will truly become a reality felt by all levels of society.

## **H. Evaluation of Tax Court Decisions in Income Tax Disputes**

One indicator of the effectiveness of legal protection for taxpayers in income tax disputes is how Tax Court decisions reflect the principles of justice, legal certainty, and proportionality. A study of several decisions between 2019 and 2023 found that decisions in favor of taxpayers tended to be based on two main factors: first, when the tax authorities' corrections were not supported by strong evidence; and second, when the taxpayer was able to present written evidence or credible witnesses to refute the corrections.

However, many decisions have drawn criticism for their perceived overemphasis on formal

aspects rather than substance. In some cases, despite the taxpayer's clear intentions and good faith, their claims were still rejected simply because the documentation was deemed insufficient to meet technical standards. For example, in one 2021 case, the taxpayer had maintained accurate manual records, but because they did not use a computerized accounting system, the records were deemed not to meet evidentiary standards, and the tax authorities' corrections were upheld.

This indicates that the Tax Court has not yet fully positioned itself as a judicial forum that upholds substantial justice. However, Law No. 14 of 2002 concerning the Tax Court stipulates that judges must consider the public's sense of justice and not be bound solely by procedural formalities.

An evaluation of the argumentation patterns and standards in these decisions is necessary to prevent legal uncertainty among taxpayers. This study recommends that the Supreme Court, through its supervisory authority over the Tax Court, develop more transparent and fair guidelines for interpreting decisions. This way, tax disputes will not only serve as a platform for technical evidence but also a forum for ensuring that citizens' constitutional rights are fulfilled by the state.

## **IV. CONCLUSION AND SUGGESTIONS**

### **A. Conclusion**

Legal protection for taxpayers in resolving income tax disputes in the Tax Court is a crucial aspect of achieving a fair and balanced tax system. Although the Indonesian tax legal system provides legal mechanisms through objection, appeal, and lawsuit procedures, in practice, taxpayers still face numerous challenges.

The research results indicate that normative legal protection is quite adequate, particularly regarding the right to be heard, the right to legal aid, and the mechanisms for providing evidence that taxpayers can submit. However, in practice, this protection is not yet fully optimal. There remains an imbalance between taxpayers and tax authorities, particularly in terms of legal knowledge, resources, and access to legal assistance. Tax Court decisions also indicate that most taxpayers do not receive fair substantive legal protection, especially when compared to the tax authorities, which have a stronger administrative and technical position.

Thus, legal protection for taxpayers in income tax disputes must not only be enforced formally,

but also substantially through policies and reforms to a more equitable dispute resolution system.

## B. Suggestion

The government and tax authorities should strengthen legal assistance for taxpayers, particularly individuals and MSMEs. Public awareness of taxpayer rights and dispute procedures needs to be expanded to ensure they are not limited to experts. Furthermore, the evidentiary process in disputes needs to be more balanced to prevent taxpayers from always being in a weak position. Tax Courts are also expected to be more transparent in explaining the reasons for their decisions, providing lessons learned and providing clear legal references.

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