

# Model Pengawasan Hakim pada Pengadilan Pajak di Indonesia = Model of Judges Supervision for Tax Courts in Indonesia

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## Abstrak

Pengawasan Hakim Pengadilan Pajak selama ini diatur Pasal 11 ayat 1 dan 2 UU Nomor 14 Tahun 2002 tentang Pengadilan Pajak, yang pada pokoknya menegaskan pengawasan Hakim dilakukan oleh Ketua Pengadilan Pajak dan Mahkamah Agung. Hal ini tentu tidak sesuai dengan reformasi kekuasaan kehakiman di mana seharusnya pengawasan Hakim menjadi kewenangan Lembaga yang ditunjuk secara atributif oleh UUD NRI 1945. Dengan bentuk metode penelitian yuridis-normatif, penelitian ini mencari data dengan studi kepustakaan berupa peraturan perundang-undangan dan literatur-literatur terkait. Hasil penelitian menunjukkan bahwa sejak penandatanganan Nota Kesepahaman (MoU) pada 16 Juli 2010, pengawasan Hakim Pengadilan Pajak dilakukan oleh Kementerian Keuangan, Mahkamah Agung dan Komisi Yudisial, hal ini dikarenakan model pengawasan Hakim Pengadilan Pajak dipengaruhi oleh model pembinaan pada Pengadilan Pajak, yang masih melibatkan Kementerian Keuangan. Namun secara ideal, pengawasan Hakim Pengadilan Pajak dilakukan secara internal yang terpusat kepada Mahkamah Agung (baik pengawasan teknis peradilan, organisasi, administrasi, keuangan dan pengawasan tingkah laku Hakim secara internal) dan secara eksternal terkait tingkah laku Hakim dilakukan oleh Komisi Yudisial, yang berlandaskan pada Kode Etik dan Pedoman Perilaku Hakim.

.....The supervision of Tax Court Judges is currently regulated in Article 11 paragraphs 1 and 2 of Law Number 14 of 2002 concerning the Tax Court, which basically emphasizes that the supervision of Judges is carried out by the Head of the Tax Court and the Supreme Court. This is certainly not in accordance with the reform of judicial power so that the supervision of Judges should be the authority of an attributively appointed institution by the 1945 Constitution of the Republic of Indonesia. With the form of a juridical-normative research method, this research looks for data by studying literature in the form of legislation and related literature. The results show that since the signing of the Memorandum of Understanding (MoU) on July 16, 2010, the supervision of Tax Court Judges has been carried out by the Ministry of Finance, the Supreme Court and the Judicial Commission, this is because the Tax Court Judge's supervision model is influenced by the coaching model at the Tax Court, which still involves Ministry of Finance. However, ideally, the supervision of Tax Court Judges is carried out internally which is centered on the Supreme Court (both technical supervision of the judiciary, organization, administration, finance and supervision of Judge behaviour internally) and externally related to the behaviour of Judges is carried out by the Judicial Commission, which is based on the Judicial Commission. Code of Ethics and Code of Conduct for Judges