

## Analisis SWOT dalam Pelaksanaan Peradilan Pengadilan Pajak secara Elektronik di Indonesia = SWOT Analysis in the Implementation of Electronic Tax Court in Indonesia

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### Abstrak

Lembaga peradilan ditujukan sebagai penegakan kekuasaan hukum guna memberikan akses keadilan untuk semua pihak. Kemajuan informasi dan teknologi khususnya di bidang ICT (Information Communication Technology) serta adanya Pandemi COVID-19 mendorong Pengadilan Pajak untuk segera menyelenggarakan peradilan secara elektronik seperti badan peradilan lain. Penelitian ini bertujuan untuk menganalisis faktor pendukung dan penghambat pelaksanaan peradilan Pengadilan Pajak secara elektronik serta menganalisis Strength, Weakness, Opportunity, dan Threat (SWOT) terkait pelaksanaan persidangan Peradilan Pajak secara elektronik dibandingkan dengan Pengadilan Tata Usaha Negara. Penelitian ini dilakukan dengan pendekatan post positivist. Teknik pengumpulan data yang digunakan adalah melalui study literature dan wawancara mendalam. Hasil dari penelitian ini adalah pelaksanaan peradilan secara elektronik di Pengadilan Pajak akan membuka akses menuju keadilan yang luas, serta memberikan pelayanan yang sederhana, cepat, berbiaya ringan, profesional, akuntabel, efisien, dan transparan yang secara tidak langsung akan meningkatkan trust wajib pajak. Diperlukan payung hukum yang mencakup keseluruhan aturan dan tata cara pelaksanaan peradilan secara elektronik serta pengembangan infrastruktur dan sumber daya manusia. Pada Pengadilan Tata Usaha Negara, pelaksanaan peradilan berbasis elektronik sudah memberikan pelayanan yang akuntabel, efektif, efisien, dan berbiaya ringan, serta diperlukan optimalisasi infrastruktur e-court.

.....The judiciary is intended as the enforcement of legal power to provide access to justice for all parties. The rapid progress of information and technology, especially in ICT (Information Communication Technology) field and the occurrence of the COVID-19 Pandemic have prompted the Tax Court to immediately conduct electronic court like other judicial bodies. This study aims to analyze the supporting factors and obstacles to the implementation of the electronic Tax Court as well as analyze the Strength, Weakness, Opportunity, and Threat (SWOT) related to the implementation of the electronic Tax Court compared to the Administrative Court. This research was conducted with a qualitative approach with a post-positivist method. The data collection technique used is through literature study and in-depth interviews. The results of this study are the implementation of electronic justice at the Tax Court will open access to broad justice, as well as provide simple, fast, low-cost, professional, accountable, efficient, and transparent services which will indirectly increase the trust of taxpayers. A comprehensive law is needed that covers all the rules and procedures for the implementation of electronic tax court as well as the development of infrastructure and human resources. At Administrative Court, the implementation of electronic-based justice has provided services that are accountable, effective, efficient, and low-cost, and it is necessary to optimize the e-court infrastructure.