

# Independensi Lembaga Pengadilan Pajak dalam Penyelesaian Sengketa Pajak Pasca Putusan Mahkamah Konstitusi Nomor: 26/PUU-XXI/2023 = Independence of The Tax Court in Resolving Tax Disputes Post The Constitution Court Number: 26/PUU-XXI/2023

Panjaitan, Lasmaida Tio Evalina, author

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## Abstrak

Tulisan ini menganalisa bagaimana independensi pengadilan pajak dalam penyelesaian sengketa pajak pasca adanya putusan Mahkamah Konstitusi Nomor: 26/PUU-XXI/2023. Tulisan ini disusun dengan menggunakan metode Social-Legal Studies. Suatu lembaga peradilan merupakan bagian dari kekuasaan yudikatif yang harus independen dan terbebas dari pengaruh pihak manapun. Namun, Pengadilan Pajak belum dapat independen dalam penyelesaian sengketa pajak. Kementerian Keuangan mengatur pembinaan organisasi, administrasi dan keuangan sementara Mahkamah Agung mengatur pembinaan teknis pengadilan pajak mengakibatkan Kementerian Keuangan lebih dominan dalam mengelola dan mengatur kelembagaan Pengadilan Pajak. Bahkan dalam hal remunerasi dan pensiun hakim pengadilan pajak diatur berbeda dengan hakim pengadilan tinggi lainnya. Hakim pengadilan pajak juga mendapatkan intervensi dalam pengambilan putusan dikarenakan putusan hakim pengadilan pajak akan menentukan pendapatan negara atau APBN dari sektor pajak. Pasca adanya Putusan Mahkamah Konstitusi Nomor 26/PUU-XXI/2023 yang mengamanatkan pengadilan pajak di bawah Mahkamah Agung, Kementerian Keuangan masih berkoordinasi secara internal perihal tindak lanjut Putusan Mahkamah Konstitusi tersebut. Hakim Pengadilan Pajak tidak mengharapkan ketika pengadilan pajak dialihkan di bawah Mahkamah Agung, pendapatan hakim pengadilan pajak tidak turun dan masih sama seperti sekarang ketika berada di bawah Kementerian Keuangan. Pemerintah diharapkan mampu memberikan keadilan dan tetap menjaga independensi perihal remunerasi, promosi, jenjang karir dan status kepegawaian ketika pegawai dan hakim pengadilan dialihkan statusnya ke Mahkamah Agung.

.....This article analyzes the independence of the tax court in resolving tax disputes after the Constitutional Court decision Number: 26/PUU-XXI/2023. This article was prepared using the method Social-Legal Studies. A judicial institution is part of the judicial power which must be independent and free from influence from any party. However, the Tax Court cannot be independent in resolving tax disputes. The Ministry of Finance regulates organizational, administrative and financial guidance, while the Supreme Court regulates technical guidance for tax courts, resulting in the Ministry of Finance being more dominant in managing and regulating the Tax Court institution. Even in terms of remuneration and pensions, tax court judges are regulated differently from other high court judges. Tax court judges also intervene in decision making because the tax court judge's decision will determine state income or APBN from the tax sector. After the Constitutional Court Decision Number 26/PUU-XXI/2023 which mandated a tax court under the Supreme Court, the Ministry of Finance is still coordinating internally regarding the follow-up to the Constitutional Court Decision. Tax Court Judges do not expect that when the tax court is transferred under the Supreme Court, the tax court judge's income will not fall and will remain the same as now when it is under the Ministry of Finance. The government is expected to be able to provide justice and maintain independence regarding remuneration, promotions, career levels and employment status when court

employees and judges are transferred to the Supreme Court.