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The Authority and Independence of Tax Judges in Facing Changes in Tax Regulations and Legal Vacancies that Emerge in Tax Disputes

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Abstract: This study examines the authority and independence of tax judges in addressing tax law reforms and the legal vacuum that arises amid disputes in Indonesia. The study aims to analyze how tax judges interpret and apply changing regulations, maintain independence in decision-making, and address legal lacunae so that decisions remain fair and provide legal certainty for taxpayers and tax authorities. This study uses a normative juridical approach by analyzing statutory regulatory documents, tax court decisions, and related legal literature. The results show that the authority of tax judges, as regulated in Law No. 14 of 2002, Articles 2 and 5, and the General Provisions and Procedures Law Articles 13–15, provides a formal basis for assessing disputes, while the independence guaranteed by Article 3 of the Tax Court Law ensures the objectivity of decisions despite regulatory changes. Legal vacuums arise from regulatory changes that have not been procedurally or substantively accommodated, so judges must use general legal principles, the principle of justice, and legal certainty in interpreting regulations. This study emphasizes the need for continuous legal reform, strengthening interpretive guidelines for judges, and adapting strategies for decisions to ensure the credibility, fairness, and consistency of tax justice. The findings contribute to the development of legal theory and the practice of tax justice in Indonesia.

Keyword: Tax Judge, Authority, Independence, Legal Vacuum.

INTRODUCTION

Tax judges in Indonesia play a strategic role in maintaining a balance between state interests and taxpayer rights. This role is legally regulated in Law Number 14 of 2002 concerning the Tax Court, specifically Article 1, number 1, which states that "The Tax Court is a specialized judicial institution that administers justice in the tax sector." (Gotama et al., 2020). Furthermore, Article 2 of the Tax Court Law emphasizes that this court has the duty and authority to examine, adjudicate, and decide tax disputes arising between taxpayers and the Directorate General of Taxes. (Basri & Muhibbin, 2022). Based on this legal basis, tax

judges have the legitimacy to interpret and apply tax regulations independently, while adhering to the principles of legal certainty and substantive justice for the disputing parties.

The function of the Tax Court extends beyond resolving administrative disputes to determining the direction of legal certainty in tax practice. (Jan, 2022) Article 20 of the Tax Court Law stipulates that tax court decisions are final and binding, thus having significant implications for legal certainty for taxpayers and tax authorities. The impact of tax judge decisions can be far-reaching, not only resolving specific disputes but also serving as guidelines for future tax practices, upholding the principles of justice and equality, and encouraging tax compliance. (Erwiningsih, 2021) Thus, the role of tax judges is crucial in ensuring that changes to tax regulations do not disadvantage any party and remain in accordance with applicable legal principles.

Tax regulations in Indonesia have undergone relatively rapid and dynamic updates, particularly following the enactment of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law) and the recent revision of the General Taxation and Tax Procedures Law. The General Taxation and Tax Procedures Law regulate general provisions and procedures for taxation, including taxpayer rights and obligations, as well as objection and appeal mechanisms (Articles 13–15 of the General Taxation and Tax Procedures Law). In addition, the Directorate General of Taxes regularly issues implementing regulations, such as the Director General of Taxes Regulations, which often contain technical procedures for tax audits and administration. (Situmeang, 2022) This reform trend demonstrates the government's efforts to adapt the tax system to economic developments, the digitalization of transactions, and the need for legal certainty. However, it also poses challenges for tax judges in interpreting and applying changing regulations. (Aulia & Machdar, 2023)

Rapid regulatory changes pose significant challenges for tax judges, particularly regarding legal certainty and the consistency of decisions. Tax judges must interpret the laws in effect at the time the dispute is filed, while new regulations may be issued midway through the process that change rates, tax criteria, or administrative procedures. Article 29 of the Tax Court Law states that tax court decisions must be based on applicable laws and regulations, but it does not explicitly regulate how judges adjust their decisions if regulations change during the dispute process. (Suciyani, 2022) The situation has the potential to create legal conflicts and uncertainty for the parties, requiring tax judges to have a thorough understanding of the objectives and substance of tax law reforms.

This phenomenon of regulatory change is also reflected in various tax dispute cases in Indonesia. For example, changes in income tax rates or specific tax incentive arrangements often give rise to differing interpretations between taxpayers and tax authorities. Cases such as disputes regarding Final Income Tax and taxes on digital transactions demonstrate that tax judges must consider not only the applicable legal text at the time of filing a lawsuit, but also the principles of fairness and legal certainty for taxpayers. This dynamic emphasizes that changes in tax regulations are not merely administrative matters but have complex legal implications for the authority and independence of tax judges.

The authority of tax judges is expressly stipulated in Law No. 14 of 2002 concerning the Tax Court, specifically Articles 2 and 5, which state that tax courts have the authority to examine, adjudicate, and decide tax disputes arising between taxpayers and the Directorate General of Taxes. (Sa'adah & Wibawa, 2023) This authority encompasses both administrative and substantive aspects, including assessing the validity of tax decisions issued by tax authorities and issuing binding decisions. Furthermore, Articles 13–15 of the Tax Law (KUP) regulate tax objection and appeal mechanisms, which serve as the legal basis for tax judges to interpret and resolve disputes. (Kartikowati, 2024)

The limits of tax judges' authority have also been established to prevent abuse of power. For example, Article 20 of the Tax Court Law stipulates that tax court decisions are final and binding, so tax judges cannot delay decisions without valid legal grounds. However, practice shows that these limits are not always easy to implement, especially when new regulations emerge that have not been taken into account in the law. This poses challenges regarding how judges must interpret and balance their authority with the principles of legal certainty and substantive justice. (Anggreini, 2021)

The independence of tax judges is a fundamental principle in the tax justice system, guaranteeing fair and objective decisions. Normatively, Article 3 of Law No. 14 of 2002 concerning the Tax Court stipulates that tax court judges are independent and not bound by any party in deciding disputes. (Kanantha & Edwar, 2022) From a legal theory perspective, this independence is closely related to the principles of separation of powers and the upholding of substantive justice, which require judges to assess cases based on the law and facts, rather than external pressure or political interests. However, in practice, this independence often faces challenges, such as pressure from tax authorities, the politicization of tax policy, or conflicts of interest between state interests and taxpayer rights. It requires judges to possess high integrity and a thorough understanding of applicable legal principles. (Muttaqin & Pasapan, 2022)

Furthermore, the independence of tax judges is particularly relevant in the context of legal reform, as changing tax regulations creates complexities in the interpretation and application of the law. Judges must be able to balance formal authority with the principles of justice and legal certainty, including when new regulations emerge during the dispute process. (Afdol & Setjoatmadja, 2015) The lack of clarity regarding how to adapt decisions to regulatory changes indicates a legal lacuna that requires creative legal solutions. This legal lacuna arises not only from regulatory changes but also from the limitations of the Tax Court Law, which does not explicitly regulate the mechanism for adapting decisions to new tax regulations or differences in interpretation that arise between taxpayers and tax authorities.

This legal lacuna directly impacts tax certainty and fairness. In practice, tax judges often face dilemmas when deciding disputes whose regulations are not clearly addressed in laws or implementing regulations, for example, regarding new tax rates, specific tax incentives, or regulations on digital transactions. It has the potential to create legal uncertainty for taxpayers and tax authorities and threaten the principle of substantive justice. (Sasanti & Indah, 2022) Therefore, the need for legal reform and interpretative guidelines that support judicial independence is crucial so that decisions are not only formally valid but also fair and able to adapt to the dynamic development of tax regulations.

Research into the relationship between the authority, independence, and legal vacuum of tax judges is crucial because the position of tax judges not only determines the resolution of individual disputes but also impacts legal certainty, substantive justice, and the effectiveness of the tax system as a whole. Although several studies have addressed the authority or independence of judges separately, most have not comprehensively examined how dynamic legal reforms influence the interaction between authority, independence, and the emergence of a legal vacuum, thus creating interpretive vacuums in tax judicial practice. Therefore, this research is relevant to fill this gap by providing an integrative legal analysis, while contributing to the development of legal theory that emphasizes the balance between legal certainty and justice, and offers practical recommendations to strengthen the adaptation mechanism of tax court decisions to changes in tax regulations in Indonesia.

METHOD

This research uses a normative juridical method with a focus on the analysis of positive law and its application in tax court practice, complemented by a statutory approach

to examine the provisions of Law No. 14 of 2002 concerning the Tax Court, the KUP Law, and implementing regulations related to tax disputes, and a conceptual approach to understand the concept of authority, independence of tax judges, and legal vacuum in the context of tax regulation reform. The research data sources consist of primary data, namely laws and regulations, tax court decisions, and official documents related to tax administration, as well as secondary data, including legal literature, scientific journals, books, and relevant previous research. Data collection techniques are conducted through library research and official documentation, including the collection of regulations, decisions, and academic literature. Furthermore, the data analysis technique used is qualitative analysis, with steps to classify, interpret, and compare legal provisions, court decisions, and theoretical concepts to draw comprehensive legal conclusions, to obtain an in-depth understanding of the authority and independence of tax judges and the mechanism for adapting decisions to legal lacunae in tax law reform.

RESULTS AND DISCUSSION

The Authority and Independence of Tax Judges in the Context of Tax Law Reform

The authority of tax judges in Indonesia is clearly and firmly based on Law Number 14 of 2002 concerning the Tax Court, specifically Article 2, which states that tax courts have the authority to examine, adjudicate, and decide tax disputes arising between taxpayers and the Directorate General of Taxes. Furthermore, Article 5 of the Tax Court Law emphasizes that tax court decisions are final and binding on the parties. Therefore, judges' authority extends beyond administrative audits to legal implications that determine certainty for the overall tax system. (Umboh, 2021) This legal basis provides formal legitimacy for judges to interpret tax regulations to uphold the principles of legal certainty and the rule of law, and to ensure that their decisions are legally valid.

In addition to the Tax Court Law, Articles 13–15 of the General Provisions and Tax Procedures Law (UU KUP) provide a framework for tax objection and appeal mechanisms, which are an integral part of a judge's authority. Tax judges act as interpreters of whether objections or appeals submitted by taxpayers should be accepted or rejected based on the provisions of the KUP Law. (Ningtias, 2022) Thus, the authority of a tax judge is not only formal but also substantive, as the decisions they make can change the legal position of both taxpayers and tax authorities. This authority must be exercised in accordance with the principle of the supremacy of law, which emphasizes that every decision must be based on applicable law, and the principle of legal certainty, which ensures that the rights and obligations of the parties are obvious and predictable. (Sugiyanto, 2021)

The scope of a tax judge's authority includes the ability to examine documents, summon relevant parties, assess evidence, and adjudicate tax disputes objectively. The judge has the authority to decide whether a tax authority's decision is valid based on evidence and applicable legal provisions. This process includes administrative audits, analysis of the disputed tax substance, and determination of whether the tax authorities' actions comply with laws and regulations. (Sulistiawan & Ferdinandus, 2023) Thus, the scope of a tax judge's authority reflects a dual role: maintaining legal compliance while protecting taxpayers' rights from being harmed by excessive or erroneous tax authorities' actions.

However, the authority of tax judges also has certain limitations that must be respected to ensure that decisions remain legally valid. Judges do not have the authority to create new regulations or arbitrarily override tax authority decisions. This limitation emphasizes the principle of legality, which requires judges to remain bound by applicable regulations. In practice, this means that judges must assess disputes based on the provisions of the law in force at the time the tax decision is issued, unless there are transitional provisions governing regulatory changes. This limitation of authority is important to maintain

a balance between flexibility in legal interpretation and legal certainty for all parties. (Sumolang, 2019)

The authority of tax judges is also always linked to the principle of adherence to applicable regulations, which requires that every decision be based on the legal text, implementing regulations, and relevant legal precedents. It presents a challenge when regulatory changes occur during the dispute process, as judges must interpret the old law while considering the principle of justice. For example, changes in tax rates or incentives that emerge after a lawsuit is filed require judges to balance legal certainty with the protection of taxpayer rights, without exceeding their authority. (Gunawan & Mulyaningrum, 2024)

Thus, the authority of tax judges encompasses both formal and substantive dimensions, with a clear scope but still limited by the principle of legality and adherence to applicable regulations. This authority enables judges to enforce the law, examine and assess tax disputes objectively, and ensure that tax court decisions reflect the principles of legal certainty and substantive justice. This affirmation of the limits of authority and adherence to legal regulations is an important foundation for the integrity, independence, and credibility of tax courts in Indonesia.

The independence of tax judges is a fundamental principle in the tax court system, guaranteeing objectivity and substantive justice in dispute resolution. Normatively, Article 3 of Law No. 14 of 2002 affirms that tax court judges are independent and not bound by any party in deciding disputes. In legal theory, this independence encompasses two dimensions: formal independence, namely freedom from external interference or pressure from other authorities; and substantive independence, namely the judge's ability to objectively assess facts and the law and produce a fair decision. (Marpi, 2023) This principle is the foundation for the credibility of tax courts, as it ensures that the resulting decisions are not merely administrative formalities but reflect fairness for both taxpayers and tax authorities.

The independence of tax judges is also a prerequisite for upholding substantive justice and legal certainty. In judicial practice, judges are required to balance the interpretation of statutory texts with the principle of justice, so that decisions are not only legally valid but also ethical and proportionate. For example, in assessing objections to controversial tax impositions, judges must be able to interpret the provisions of the KUP Law or implementing regulations objectively, without bias towards tax authorities or public pressure. (Basri H., 2021) This aspect demonstrates that independence is not merely formal freedom, but also the judge's professional ability and integrity in substantively applying the law.

In an international context, the independence of tax judges can be compared to the principle of judicial independence in other judicial systems, such as European administrative courts or the United States Tax Court. In some jurisdictions, independence is strengthened through selection mechanisms, fixed terms, and protection from executive intervention. This comparison demonstrates that the principle of independence is not only normatively important but also strategically important for maintaining the credibility of tax courts and ensuring objective decisions, particularly when faced with complex and dynamic tax regulatory reforms.

Although legal norms affirm independence, in practice, tax judges face various external challenges. Pressure from tax authorities, both directly and through internal policies, can affect judges' independence in adjudicating disputes. Furthermore, political pressure or the politicization of tax regulations, such as changes in tax rates or incentives influenced by fiscal policy, has the potential to bias decisions. Tax judges must possess the integrity and professional courage to remain independent despite such pressure, ensuring that decisions remain valid and fair.

Another challenge is the potential for conflicts of interest in tax audits. Judges with previous experience with tax agencies or professional experience at the Directorate General

of Taxes may face implicit pressure in assessing tax authority decisions. Furthermore, social or professional relationships with external parties involved in tax disputes can create the risk of perceived bias. Therefore, a sound judge selection mechanism, transparency of the examination process, and a clear code of ethics are crucial for maintaining substantive independence.

Tax law reforms in Indonesia, such as changes to provisions in the General Provisions and Tax Procedures Law and its implementing regulations, directly impact the scope for interpretation and application of tax judges' authority. Each regulatory change requires judges to carefully interpret applicable regulations, assess evidence, and decide disputes in accordance with valid legal principles. Judges' authority in this regard is highly strategic because it determines whether legal changes can be applied to ongoing cases, including adapting decisions to the legal principles in effect at the time the tax ruling was issued. This requires judges to have a thorough understanding of the substance of legal reforms so that their decisions remain consistent with regulatory objectives and the principle of justice.

The independence of tax judges ensures that decisions remain objective even when regulations change during a dispute. Independent judges are able to withstand external influences, whether from tax authorities, political policies, or the interests of other parties, thus interpreting the law professionally. Article 3 of the Tax Court Law affirms this principle, which is crucial to ensuring that legal reforms are not exploited for personal gain but are truly implemented in a spirit of justice. Independence also allows judges to balance the application of new regulations with the protection of taxpayers' rights, ensuring that decisions remain fair and proportionate.

The impact of the interaction between authority and independence on legal certainty is significant. With clear authority and maintained independence, tax judges can render decisions that are not only formally valid but also provide certainty for taxpayers and tax authorities. It encourages effective legal protection, upholds substantive justice, and improves tax compliance. Therefore, the relevance of this discussion emphasizes that tax law reform requires tax judges to interpret and apply regulations professionally, independently, and proportionally to ensure the tax system remains fair, credible, and in accordance with applicable legal principles.

Legal Vacuum in Tax Disputes and Strategies for Adapting Tax Judge Decisions

A legal vacuum, or legal lacuna, in the tax context refers to a situation where a tax dispute lacks a clear legal rule, creating uncertainty in the judicial process. In theory, a legal lacuna can be understood as a "legal gap," a gap or deficiency in legislation that forces judges to employ creative interpretation or use general legal principles to resolve the dispute. In tax court practice, a legal vacuum can arise when tax regulations do not specify specific procedures or when new provisions are introduced that have not been addressed in previous decisions, leaving judges faced with a dilemma in determining the legal basis for a decision.

Legal vacuums in tax disputes have certain characteristics that distinguish them from other disputes. First, legal lacunas are often situational, arising from rapid changes in tax regulations or incomplete implementing regulations. Second, these legal vacuums typically contain an element of interpretive ambiguity, where existing legal norms are insufficient to provide a clear answer to the facts at hand. Third, legal lacunas in tax differ from administrative deficiencies in that they require substantive interpretation by judges to uphold justice and legal certainty. These characteristics require tax judges to have a thorough understanding of the objectives and principles of tax law.

Furthermore, it is important to distinguish between formal and substantive legal gaps. A formal gap occurs when there are no written rules governing a matter, for example, a new procedure not yet regulated in the Tax Court Law or implementing regulations. Meanwhile, a

substantive gap arises when rules exist but are inadequate to address complex issues, for example, new tax rate provisions that give rise to differing interpretations between taxpayers and tax authorities. Understanding this distinction helps judges choose the appropriate approach to filling legal gaps in accordance with the principles of justice and legal certainty.

The main factor causing legal gaps in tax disputes is regulatory changes that have not been accommodated in tax court procedures or decisions. For example, when a new tax rate is issued or a specific tax incentive takes effect after a lawsuit is filed, judges must interpret whether these changes are relevant to the decision, even if they are not explicitly stipulated in the law. Furthermore, the limitations of Law No. 14 of 2002 concerning the Tax Court in guiding judges regarding adaptation to new regulations further increase the likelihood of legal gaps.

Another factor is differences in interpretation between taxpayers and tax authorities. In many cases, the same regulation can be interpreted differently, requiring judges' decisions to balance the interests of both parties. This interpretive ambiguity often requires judges to use general legal principles, the principle of proportionality, and the objectives of regulatory reform to fill the existing legal gaps. This situation emphasizes the importance of the authority and independence of tax judges in navigating regulatory changes and resolving disputes fairly.

The impact of legal vacuums on the tax system is significant. Unclear regulations can create legal uncertainty for both taxpayers and tax authorities, increasing the risk of protracted disputes and reducing tax compliance. Furthermore, legal lacunae can lead to substantive injustice when judges' decisions do not fully reflect principles of justice or are biased toward one party. This impact also affects the credibility and integrity of tax courts, as decisions must remain valid, objective, and able to adapt to regulatory dynamics, ensuring that tax courts remain trusted as institutions that guarantee legal certainty and justice for all parties.

Tax judges face significant challenges when tax regulations change during the dispute process, necessitating effective decision adaptation strategies. One approach is the juridical approach, which interprets new regulations while still referring to the legal framework in effect at the time the lawsuit was filed. This approach allows judges to assess the relevance of new provisions to ongoing cases, ensuring that decisions remain legally valid without exceeding their authority. This legal approach is often supported by analysis of legal literature, implementing regulations, and previous tax court precedents, enabling judges to establish a solid legal basis for interpreting dynamic regulations.

In addition, tax judges utilize general legal principles, the principle of justice, and legal certainty to fill gaps created by new regulations lacking technical guidelines. General legal principles, such as proportionality and non-retroactivity, are used to ensure that decisions do not unfairly disadvantage either party. The principle of justice enables judges to balance the interests of the tax authorities and taxpayers, while the principle of legal certainty ensures that decisions are predictable and have clear legitimacy. With this combination of principles, judges can navigate legal gaps without exceeding their formal authority.

Examples of the practice of adapting decisions can be found in disputes related to income tax on digital transactions or the application of new rates that arise after objections are filed. In these cases, tax judges interpret new regulations by considering the provisions in effect at the time the lawsuit was filed, while adjusting the decision to remain fair to the taxpayer. This approach demonstrates the interpretive flexibility necessary to fill legal gaps and maintain the credibility of tax justice, while also setting a precedent for similar cases in the future.

The strategy of adapting decisions by tax judges has direct implications for tax law reform and renewal. First, judges' experience in dealing with legal lacunae can provide a

basis for legislators to identify regulatory weaknesses that need to be addressed. Second, adapting rulings strengthens legal certainty by providing consistent legal interpretations of unclear regulations, thereby reducing uncertainty for taxpayers and tax authorities. Thus, the role of tax judges is not only as legal interpreters but also as catalysts for regulatory reform.

The importance of legal reform to reduce legal lacunae is evident in the need for more detailed guidelines and clear interpretative mechanisms in the Tax Court Law and the General Provisions and Procedures Law. These reforms could include transitional provisions, guidelines for adapting rulings, or consultation mechanisms between judges and tax authorities for cases where regulations are ambiguous. With legal reform, tax judges can more effectively uphold their authority and independence, while maintaining the principles of justice and legal certainty for all parties.

CONCLUSION

Based on the discussion regarding the authority and independence of tax judges in dealing with tax regulation updates and legal gaps that arise in the midst of disputes, it can be concluded that tax judges have a strategic role as a balance between legal certainty and substantive justice, with clear authority regulated in Law No. 14 of 2002 Article 2 and Article 5 as well as objection and appeal mechanisms according to the KUP Law Articles 13–15, while the independence guaranteed by Article 3 of the Tax Court Law is key to ensuring that decisions remain objective even if regulations change. Legal gaps or legal lacunae that arise due to regulatory changes and limited guidance in the law require judges to use general legal principles, the principle of justice, and legal certainty in interpreting and adjusting decisions, so that the credibility of tax justice is maintained. Therefore, it is recommended that legislators and tax authorities carry out continuous legal reforms to reduce legal lacunae, provide interpretive guidelines for judges, and strengthen the decision adaptation mechanism, while tax judges need to continue to improve their professional competence and independent integrity to navigate regulatory dynamics fairly, proportionally, and consistently, so that the tax system in Indonesia runs effectively, credibly, and can provide adequate legal protection for all parties involved.

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