

# **The War Between The Supreme Court Vs The Ministry of Finance in The Jurisdiction Adjudicating Tax Disputes After The Constitutional Court of The Republic of Indonesia Decision Number 26/Puu-Xxi/2023**

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**Abstract.** The authority to adjudicate tax disputes in the tax court is currently technical-judicial guidance under the Supreme Court (MA) while in terms of organizational, financial, and administrative development under the authority of the Ministry of Finance (Kemenkeu), resulting in the independence and independence of the Tax Court is not objective. The purpose of the study was to juridically analyze the decision of the Constitutional Court (MK) regarding tax justice in Indonesia. The research method in this study uses normative juridical qualitative research methods with a statutory approach, historical approach, concept approach and comparative approach. The problem statement is 1. How are tax disputes resolved in Indonesia; 2. How to reform tax disputes in Indonesia after the decision of the Constitutional Court of the Republic of Indonesia Number. 26/PUU-XXI/2023? The analysis theory uses the theory of justice which will analyze justice in resolving tax disputes before the enactment of the Constitutional Court decision, while the effectiveness theory will see the effectiveness of the court's work after the enactment of the Constitutional Court decision that must be carried out by the tax court. The conclusion of this study is that the settlement of tax disputes in Indonesia under the Ministry of Finance is considered less objective, less independent or less than providing a sense of justice in resolving tax disputes where tax handling by the state is represented by the Ministry of Finance and with the decision of the Constitutional Court No. 26/PUU-XXI/2023 can reform the tax court which is expected to be effective and provide taxpayer justice in resolving tax disputes. It is recommended for the two (institutions) of the state to coordinate and harmonize all provisions in the Tax and Justice Law within 3 years as mandated in the Constitutional Court decision and advised to the government and the House of Representatives (DPR) in revising the existing tax law. The war must end between two (2) institutions after the decision of the Constitutional Court No. 26/PUU-XXI/2023, in the authority to resolve tax disputes in Indonesia.

**Keywords:** Tax Dispute, Tax Court, Constitutional Court Decision No 26/2023.