



THE ROLE OF DOMINUS LITIS OF TAX COURT JUDGES IN REALIZING SUBSTANTIVE JUSTICE IN TAX DISPUTE RESOLUTION

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ABSTRACT

The resolution of tax disputes aims to achieve substantive justice, which emphasizes that legal decisions must reflect social and economic justice, not just legal formalities. In this context, the role of judges as Dominus Litis becomes crucial in ensuring fair and transparent decisions. This study aims to analyze the role of judges in realizing substantive justice in tax disputes in Indonesia. This study uses a qualitative approach with the method of literature study and legal document analysis. Data were obtained from academic literature, laws and regulations, and Tax Court decisions. Content analysis techniques were used to identify the concept of Dominus Litis, evaluate the role of judges in resolving tax disputes, and examine the implications of decisions on legal certainty and substantive justice. The results of the study show that judges not only act as law enforcers, but also as active trial controllers. Judges consider social and economic aspects in their decisions, which have an impact on legal certainty and tax justice. Therefore, it is necessary to improve the competence of judges in tax law to ensure the effectiveness of their role in the Indonesian taxation system.

1. Introduction

Tax is one of the main sources of income for the state, functioning to finance various development programs and public services. According to data from the Directorate General of Taxes, the contribution of taxes to total state revenue reaches more than 70%.¹ Taxes not only serve as a tool to collect funds but also as an instrument to achieve socio-economic goals, such as reducing inequality and improving public welfare.² In this context, taxes are vital in supporting the

¹ Direktorat Jenderal Pajak., Pemerintah Targetkan Penerimaan Pajak 2023 Rp1,718 Triliun, *pajak.go.id*, January 24, 2023.

² Fatma Ulfatun Najicha., Peranan Hukum Pajak sebagai Sumber Keuangan Negara pada Pembangunan Nasional dalam Upaya Mewujudkan Kesejahteraan Rakyat, *Ius Civile: Refleksi Penegakan Hukum Dan Keadilan*, Vol.6, no.1, 2022, page.181. See too, Muhammad Syukur., Insentif Pajak terhadap Sumbangan Covid-19 dari Perspektif Relasi Hukum Pajak Indonesia dengan Hak Asasi Manusia, *Jurnal Suara Hukum*, Vol.2, no.2, 2020, page.211. See too, Amin

development of infrastructure, education, health, and other important sectors that contribute to economic growth. However, behind the importance of taxes, tax disputes often arise between taxpayers and tax authorities. These disputes can occur due to various factors, such as differences in the interpretation of tax regulations, dissatisfaction with tax administration decisions, or even administrative errors. According to Erwiningsih,³ around 30% of cases handled by the Tax Court result from disputes arising from taxpayer dissatisfaction with the outcomes of tax audits. The impact of these tax disputes is not only felt by the parties involved but can also disrupt economic stability and create legal uncertainty for the community and investors.⁴

Judges, as the authorities overseeing the trial process, play a crucial role in resolving tax disputes. In their capacity as *Dominus Litis*, judges are not only responsible for rendering decisions but also for ensuring that the trial proceeds fairly and transparently. According to Dagan & Dorfman,⁵ judges in the Tax Court are expected to understand the complexity of tax law and actively guide the trial process to achieve justice for all parties involved. This includes gathering evidence, hearing arguments from both sides, and considering relevant socio-economic aspects.⁶

The primary objective of tax dispute resolution is to achieve substantive justice. Substantive justice refers to the principle that the outcome of a legal process should reflect broader justice, not merely adhere to legal formalities. Wahyudi⁷ emphasizes that in the context of taxation, substantive justice means that judicial decisions must take into account societal interests and the social impact of those decisions. Therefore, the role of judges as *Dominus Litis* is vital in ensuring that rulings are not only legally sound but also socially and economically just.

Moreover, the existing literature highlights the importance of the *Dominus Litis* principle in various legal contexts, including criminal and administrative justice, but there remains a significant research gap in understanding its application within the specific framework of tax dispute resolution in Indonesia. While studies have explored the role of judges as *Dominus Litis* in criminal cases,⁸ and the broader

Purnawan., Rekonstruksi Sistem Pemungutan Pajak Penghasilan (PPh) Badan Berbasis Nilai Keadilan, *Jurnal Dinamika Hukum*, Vol.11, no.2, 2011, page.43.

³ Winahyu Erwiningsih, Implementasi Penyelesaian Sengketa Pajak Pada Pengadilan Pajak Indonesia, *Justicia Sains: Jurnal Ilmu Hukum*, Vol.6, no.2, 2021, page.257.

⁴ Rahul Kristian Sitompul., Hukum Perpajakan Bagi Para Investor, *Jurnal Intelek Dan Cendekiawan Nusantara*, Vol.1, no.2, 2024, page.2389.

⁵ Hanoch Dagan and Avihay Dorfman., Substantive Remedies, *Notre Dame Law Review*, Vol.96, no.2, 2020, page.513.

⁶ Bart Custers., A fair trial in complex technology cases: Why courts and judges need a basic understanding of complex technologies, *Computer Law & Security Review*, Vol.52, no.3, 2024, page.105935. See too, Natali Helberger., The rise of technology courts, or: How technology companies re-invent adjudication for a digital world, *Computer Law & Security Review*, Vol.56, no.2, 2025, page.106118. See too, Sweta Lakhani., Bridging law and technology: navigating policy challenges, *International Review of Law, Computers & Technology*, Vol.12, no.2, 2024, page.13.

⁷ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.81.

⁸ Bona Fernandez MT Simbolon, and Alvi Syahrin., The Prosecutor's Promise in Executing the Claim Cessation Based on Restorative Justice | A Promessa do Procurador em Executar a Cessação da Reclamação com Base na Justiça Restaurativa, *Revista de Gestão Social e Ambiental*, Vol.18,

judicial system's implementation of this principle in state administrative justice,⁹ there is limited exploration of how this principle functions in tax courts, particularly regarding its impact on substantive justice in tax disputes.

In addition, existing research has primarily focused on the procedural and institutional challenges faced by judges, such as the harmonization of prosecutorial powers,¹⁰ for the risks of over-reliance on automated decision-making tools in the judiciary.¹¹ However, the tax domain requires distinct attention due to its direct influence on economic stability and social welfare, as taxes are crucial for national development.¹² Moreover, the role of judges in navigating complex tax regulations while balancing legal formalism with socio-economic fairness has not been adequately addressed. This gap presents an opportunity to investigate the specific role of judges in Indonesian Tax Courts and the unique challenges they face in ensuring fairness and transparency while dealing with Indonesian tax laws. In this context, this paper will further explore the role of judges as *Dominus Litis* in realizing substantive justice in tax dispute resolution, the challenges they face, and the impact of this role on society and Indonesia's taxation system.

2. Research Methods

This study employs a qualitative approach using a literature review and legal document analysis to understand the role of judges as *Dominus Litis* in resolving tax disputes. The data are sourced from legal literature, including books, journals, and scientific articles that discuss the concept of *Dominus Litis*, the role of judges, and substantive justice in tax law. The study also uses legislation such as Law Number 14 of 2002 concerning the Tax Court, regulations issued by the Minister of Finance, other related regulations, and case studies of court decisions that illustrate how judges carry out their role as *Dominus Litis*. This research is descriptive-explanatory in nature, aiming to describe and explain how judges

no.7, 2024, page.5634. See too, Muhammad Ishom., The Loose Interpretation of *Dominus Litis* Principle in Marriage Dispensation for Underage Marriage in Banten, *AHKAM: Jurnal Ilmu Syariah*, Vol.23, no.2, 2023, page.21.

⁹ Kuku Tejmurti Soehartono, Arsyad Aldyan, and Rachma Indriyani., The establishing paradigm of *dominus litis* principle in Indonesian administrative justice, *Sriwijaya Law Review*, Vol.5, no.1, 2021, page.51. See too, Zulkarnain Ridlwan, and Ade Arif Firmansyah., Law enforcement and justice: Perspective of authority and responsibility of the president towards the judicial system, *Jurnal Magister Hukum Udayana (Udayana Master Law Journal)*, Vol.9, no.1, 2020, page.11.

¹⁰ Dwi Agus Arfianto, and Irma Cahanintyas., Harmonizing Prosecution Agencies in Indonesia: Implementing the *Dominus Litis* Principle Policy, *Pakistan Journal of Criminology*, Vol.16, no.1, 2024, page.32.

¹¹ Primož Križnar, and Katja Piršič., Detention Decision-Making in Slovenia Using the Computerized Risk Assessment Tool Detention v1. 0: Effective Use of Machine Learning Algorithms from the Perspective of the Defendant's Procedural Rights, *Automating Crime Prevention, Surveillance, and Military Operations*, Vol.12, no.4, 2021, page.157. See too, Andhy Hermawan Bolifaar and Nyoman Serikat Putra Jaya., Authority of Indonesian Attorney in Handling the Corruption Crimes: A Perspective of Integrated Criminal Justice System, *J. Legal Ethical & Regul*, Vol.22, no.2, 2019, page.12. See too, Ichsan Anwary., Evaluation of the effectiveness of public administration policies in the development of stringent legal framework: An analysis of the criminal justice system in Indonesia, *International Journal of Criminal Justice Sciences*, Vol.17, no.2, 2022, page.320

¹² Fatma Ulfatun Najicha., Peranan Hukum Pajak sebagai Sumber Keuangan Negara pada Pembangunan Nasional dalam Upaya Mewujudkan Kesejahteraan Rakyat, *Ius Civile: Refleksi Penegakan Hukum Dan Keadilan*, Vol.6, no.1, 2022, page.21.

interpret substantive justice in their decisions. Law is conceptualized as a manifestation of symbolic meaning that emerges through social interaction; therefore, the analysis is conducted by interpreting the symbols and meanings embedded in tax court decisions. The data analysis technique used is content analysis, which includes the following steps: identifying the concept of *Dominus Litis* in tax law, analyzing the role of judges in resolving tax disputes, and evaluating the implications of their decisions for legal certainty and substantive justice. Data validity is ensured through source triangulation by comparing various legal literature and case materials. The findings of this study are expected to provide insights into the effectiveness of judges' roles in the Indonesian taxation system and their impact on legal justice for taxpayers.

3. Results and Discussion

3.1. The Concept and Function of *Dominus Litis* in Tax Law

Dominus litis is a Latin legal term meaning "master of the suit" or "controller of the litigation." It refers to the party who has primary control over the conduct of a legal proceeding, typically the plaintiff or the party initiating the lawsuit. The *dominus litis* holds the authority to make key decisions regarding the litigation, such as whether to pursue, settle, or abandon the case, subject to legal and procedural constraints.¹³ In other words, *dominus litis* is a legal term that refers to a party with authority and control over a case in a judicial process. The concept of *dominus litis* is well-established in legal theory and practice. In its traditional sense, it refers to the party or individual who controls the course of legal proceedings. *Dominus litis* means "master of the suit" or the party who has control of the legal action. In civil law systems, this role is often attributed to the judge who manages the proceedings, sets the agenda, and ensures that justice is carried out in accordance with the law.¹⁴

In civil law systems, the *dominus litis* is generally the claimant or plaintiff who files the suit and defines the scope of the dispute by setting out the claims and remedies sought. In common law systems, the term may also apply to the party with primary responsibility for directing the litigation strategy. The concept is significant in procedural law because it delineates who has the authority to act on behalf of the case and influences the dynamics of legal representation and decision-making. The role of the *dominus litis* is particularly relevant in cases involving multiple parties or representatives, such as class actions or cases with legal guardians, where the question of who controls the litigation may arise. Courts may intervene to ensure that the *dominus litis* acts in the best interest of justice or the represented parties, especially when conflicts of interest emerge.

In the context of Indonesian law, *dominus litis* can be understood as the role of the judge in a case. In the Indonesian Civil Procedure Code (HIR, *Herziene Inlandsch Reglement*), the judge has the authority to manage the proceedings and ensure fair play between the parties. This includes interpreting legal provisions, controlling the presentation of evidence, and making sure that all procedural rules

¹³ Reinhard Zimmermann., *The law of obligations: Roman foundations of the civilian tradition*, 1st ed. Berlin, Springer, 1986, page.121.

¹⁴ George Mousourakis., *Fundamentals of Roman Private Law*, 1st ed. Berlin, Springer-Verlag, 2012, page.132.

are adhered to. In the context of the tax court, the judge acts as the dominus litis, responsible for directing the course of the trial and ensuring that the legal process proceeds fairly and efficiently. According to Annastasya et al.¹⁵ the dominus litis is not only tasked with deciding cases but also with managing the litigation process and ensuring that all parties have an equal opportunity to present their arguments and evidence. The role of a tax court judge as dominus litis is crucial, especially in tax disputes that often involve complex and technical issues. Judges must be able to understand the nuances of tax law and apply relevant legal principles to reach a fair decision. Gotama et al.¹⁶ emphasized that judges, as dominus litis, have a responsibility to maintain the integrity of the legal process, including upholding the principles of justice and legal certainty.¹⁷

The relevance of the concept of dominus litis in tax law is evident in how judges influence the final outcome of tax disputes. In many cases, judges' decisions can significantly impact the tax obligations that taxpayers must fulfill and how tax administration carries out its duties. Wahyudi¹⁸ noted that a wise judge's decision can set a legal precedent that serves as a guideline for similar cases in the future. For example, in a tax dispute involving a large company, the judge, as dominus litis, must balance the interests of the state, which is entitled to tax, and the company, which seeks to minimize its tax obligations. This illustrates that the judge does not merely function as an adjudicator but also as a mediator, striving to create substantive justice in resolving tax disputes.

A comparison of the concept of dominus litis in tax law with other legal concepts reveals that the role of judges in tax courts has unique characteristics.¹⁹ In civil law, for example, judges also act as dominus litis, but their focus is primarily on resolving disputes between individuals or private entities. In this context, the judge serves more as an arbitrator, maintaining a balance between the rights of the disputing parties. In contrast, in criminal law, the judge's role differs, as they not only function as dominus litis but also as a protector of society's interests. In criminal law, judges are responsible for ensuring that justice is upheld not only for the accused but also for the wider community. This highlights that each legal system has its own dynamics and challenges in carrying out the function of dominus litis.

¹⁵ Queen Aisyah Annastasya, Jacinda Az Zahra, Rachel Ika Faudina, and Febriana Ayu Nurmalatifa., Analisis Peran Pengadilan Pajak Dalam Mewujudkan Keadilan Fiskal di Indonesia, *Jurnal Hukum Progresif*, Vol.7, no.12, 2024, page.51.

¹⁶ I. Wayan Sentana Gotama, Ida Ayu Putu Widiati, and I. Putu Gede Seputra., Eksistensi Pengadilan Pajak dalam penyelesaian sengketa pajak, *Jurnal Analogi Hukum*, Vol.2, no.3, 2020, page.331.

¹⁷ Marmiyati Marmiyati, Uddiyana Khoe Keng Hien, Harjanto Slamet JM, Pho Seng Ka, Ponco Prasetyo, and Anto Kustanto., Improving Efficiency in Indonesia's Tax Objection Process: Reducing Bureaucracy and Enhancing Access to the Tax Court, *Law Development Journal*, Vol.7, no.1, 2024, page.101.

¹⁸ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.81.

¹⁹ Faishal Fatahillah and Atik Winanti., Perbandingan konsep Hukum Kepailitan Amerika (Chapter 11) dan Hukum Kepailitan Indonesia, *Jurnal USM Law Review*, Vol.6, no.3, 2023, page.1273.

3.2. The Role of Judges as *Dominus Litis* in Achieving Substantive Justice in Tax Disputes

Judges as *dominus litis* have a very important role in resolving tax disputes. In the context of tax courts, judges not only act as mediators but also as controllers of the trial process. The main task of the judge is to ensure that the legal process runs fairly, transparently, and in accordance with applicable provisions.²⁰ This is in line with the principle of substantive justice, which prioritizes the fulfillment of the rights of the disputing parties.²¹ Judges also have the authority to assess the evidence submitted by both parties. In this case, judges must be able to conduct an in-depth analysis of the tax documents and the legal arguments presented. This authority includes the ability to request clarification from the parties involved and even summon witnesses if necessary. According to Erwiningsih,²² judges in tax courts must have in-depth knowledge of tax law and court procedures in order to carry out their duties effectively.²³

Judges also play a role in directing the course of the trial. In this case, judges can take the initiative to ask questions to the parties so that they can reveal relevant facts. Thus, judges are not only passive but also active in seeking the truth. This is very important considering the complexity of tax cases, which often involve many legal and technical aspects.²⁴ In this context, judges also have a responsibility to maintain the ethics and integrity of the judicial process. This includes avoiding conflicts of interest and ensuring that all parties are treated equally before the law. Dagan & Dorfman²⁵ emphasize that public trust in the tax justice system is highly dependent on how judges carry out their duties and exercise their authority. In carrying out their duties, judges must also consider the impact of their decisions on the public interest and the country's economy. The decisions made by judges not only affect the disputing parties but can also influence tax policies at the national level.²⁶ Therefore, judges must be wise and consider various aspects before issuing a decision.²⁷

²⁰ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.80.

²¹ Queen Aisyah Annastasya, Jacinda Az Zahra, Rachel Ika Faudina, and Febriana Ayu Nurmalatifa., Analisis Peran Pengadilan Pajak Dalam Mewujudkan Keadilan Fiskal di Indonesia, *Jurnal Hukum Progresif*, Vol.7, no.12, 2024, page.53. See too, Ayudia Rizqa Fadhli., The Role of the Tax Court in Resolving Tax Disputes: An Analysis of the Effectiveness and Transparency of the Legal Process, *Fox Justi: Jurnal Ilmu Hukum*, Vol.15, no.02, 2025, page.270.

²² Winahyu Erwiningsih., Implementasi Penyelesaian Sengketa Pajak Pada Pengadilan Pajak Indonesia, *Justicia Sains: Jurnal Ilmu Hukum*, Vol.6, no.2, 2021, page.260.

²³ M. Chalis Al Rossi, Achmad Ruslan, and Nur Azisa., Plea Bargaining in Tax Crime Resolution: A Normative Legal Analysis of Prosecution Practices in Indonesia, *Journal, Legal and Human Rights Research and Development Agency*, Vol.20, no.2, 2024, page.172. See too, Andhy H. Bolifaar, Access to Justice of Plea Bargaining in Addressing the Challenge of Tax Crime in Indonesia, *Scientium Law Review (SLR)*, Vol.1, no.1, 2022, page.9.

²⁴ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.79.

²⁵ Hanoch Dagan and Avihay Dorfman., Substantive Remedies, *Notre Dame Law Review*, Vol.96, no.2, 2020, page.513.

²⁶ N. Budi Arianto Wijaya., Peranan Teori Hukum pada Peradapan Digital Revolusi Industri 4.0, *Jurnal Kewarganegaraan*, Vol.7, no.2, 2023, page.2583.

²⁷ Hasan Basri and Mohammad Muhibbin., Kedudukan Pengadilan Pajak dalam sistem peradilan di Indonesia, *Jurnal Hukum Dan Kenotariatan*, Vol.6, no.4, 2022, page.1455.

The process of resolving tax disputes in the tax court begins with the registration of an appeal or lawsuit by the aggrieved party, usually the taxpayer. After the lawsuit or appeal is registered, the judge will check the completeness of the documents and determine the trial schedule. At this stage, the judge plays an important role in ensuring that all procedures are followed in accordance with applicable regulations.²⁸ After scheduling, the trial will be held. At this stage, the judge will listen to arguments from both parties: the taxpayer and the tax authority. The judge plays an active role in asking questions and requesting clarification to ensure that all facts and evidence have been clearly disclosed. This process aims to achieve a better understanding of the issues being debated.²⁹ During the trial, the judge also has the authority to assess the validity of the evidence presented. This includes assessing tax documents, accounting reports, and expert testimony. The judge must be able to distinguish between relevant and irrelevant evidence, as well as assess the credibility of the source of information. This process requires in-depth expertise and experience in tax law.³⁰ After all evidence and arguments have been examined, the judge will consider all the information that has been obtained to make a decision. Judges must formulate clear and detailed decisions, explaining the reasons behind the decision. This decision must reflect justice and consider all relevant aspects, including the public interest and compliance with the law.³¹ The tax dispute resolution process in the tax court does not only focus on the final result, but also on how the process is carried out. Judges, as *dominus litis*, must ensure that all parties have an equal opportunity to present their arguments and evidence. Thus, this process can create trust in the tax justice system and encourage taxpayer compliance in the future.

One example of a relevant case in the context of the judge's role as *dominus litis* is a tax dispute case involving a taxpayer, where the individual or company disagreed with the tax assessment made by the Directorate General of Taxes. In this case, the judge played an important role in facilitating the trial process and ensuring that all arguments from both parties were expressed fairly. The judge conducted an in-depth analysis of the tax documents submitted by the taxpayer and the arguments presented by the tax authorities. Through a series of questions, the judge managed to identify several aspects that had not been considered by the tax authorities, which then became important factors in the decision-making process.³² The judge's decision in this case shows how the judge's role as *dominus litis* can contribute to substantive justice. The judge considered not only the legal aspects but also the social and economic impacts of the decision. In the ruling, the

²⁸ Arya Sulistiawan and Nathanael Ferdinandus., Analisis Yuridis: Peran Pengadilan Pajak dalam Penyelesaian Sengketa Pajak, *Journal of Education Religion Humanities and Multidiciplinary*, Vol.1, no.2, 2023, page.185.

²⁹ Jonathan H. Choi, The substantive canons of tax law, *Stanford Law Review*, Vol.72, no.2, 2020, page.256.

³⁰ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.84.

³¹ Budi Ispriyarso., Penyatuan Pembinaan Pengadilan Pajak, *Administrative Law and Governance Journal*, Vol.2, no.4, 2019, page.657.

³² I. Wayan Sentana Gotama, Ida Ayu Putu Widiati, and I. Putu Gede Seputra., Eksistensi Pengadilan Pajak dalam penyelesaian sengketa pajak, *Jurnal Analogi Hukum*, Vol.2, no.3, 2020, page.333. See too, Rumadan, Ismail., Eksistensi Pengadilan Pajak dalam Sistem Peradilan di Indonesia, *Jurnal Hukum dan Peradilan*, Vol.1, no.1, 2012, page.60.

judge emphasized the importance of complying with the principles of justice in taxation and provided direction to the tax authorities to be more transparent in tax assessments.³³

The case of this taxpayer is an example of how judges can direct the trial process and make fair decisions. Through a proactive approach, judges are able to explore relevant facts and provide decisions that not only benefit one party but also create justice for all parties involved.³⁴ From this analysis, it can be concluded that the role of judges as *dominus litis* is crucial in creating substantive justice in resolving tax disputes. By carrying out their duties and authorities effectively, judges can ensure that the legal process runs smoothly and the results reflect true justice.

3.3. Judicial Challenges in Realizing Substantive Justice in Indonesian Tax Law Disputes

One of the main challenges faced by tax court judges in achieving substantive justice is the complexity of tax law itself. Substantive justice is a legal concept that emphasizes fair and equitable outcomes in the judicial process, not merely adherence to procedures. In the context of tax law, it focuses on the fair treatment of taxpayers and non-discriminatory law enforcement. According to Wahyudi,³⁵ substantive justice in tax law includes two key aspects: outcome justice and procedural justice. Outcome justice means that judges' decisions must reflect actual conditions and facts, while procedural justice ensures that all parties have an equal opportunity to present their arguments and evidence. Statistics show that many tax disputes brought to court stem from taxpayer dissatisfaction with administrative decisions.³⁶ A study by Ispriyarso³⁷ found that approximately 30% of the total tax decisions made by the Directorate General of Taxes in Indonesia result in court disputes. This highlights the need for a more substantive approach to dispute resolution—one that not only adheres to procedures but also reflects true justice for all parties involved.

Tax law in Indonesia consists of various regulations and provisions that often conflict and frequently change. For example, rapid shifts in tax regulations—such as those involving the introduction of digital tax and value-added tax (VAT)—can create confusion for both taxpayers and judges. According to Wijaya,³⁸ this complexity often requires judges to engage in in-depth interpretation of applicable laws, which can be time-consuming and demanding. Statistics indicate that more than 60% of tax disputes brought before the tax courts involve the interpretation

³³ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.78.

³⁴ N. Budi Arianto Wijaya., Peranan Teori Hukum pada Peradapan Digital Revolusi Industri 4.0, *Jurnal Kewarganegaraan*, Vol.7, no.2, 2023, page.2575.

³⁵ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.72.

³⁶ Farizki Alam, Roki Faris Maulana, Fiqri Fitrah Banu Irfansyah, and Syafrizal Aldi Tursandi., Kepastian Dan Keadilan Dalam Penyelesaian Sengketa Pajak, *Jurnal Hukum Progresif*, Vol.7, no.11, 2024, page.321. See too, Achim Pross, Sandra Knaepen, and Mark Johnson., Embracing Tax Certainty through Improved Dispute Resolution, *Int'l Tax Rev*, Vol.28, no.3, 2017, page.16.

³⁷ Budi Ispriyarso., Penyatuan Pembinaan Pengadilan Pajak, *Administrative Law and Governance Journal*, Vol.2, no.4, 2019, page.654.

³⁸ N. Budi Arianto Wijaya., Peranan Teori Hukum pada Peradapan Digital Revolusi Industri 4.0, *Jurnal Kewarganegaraan*, Vol.7, no.2, 2023, page.2579.

of complex tax regulations.³⁹ Furthermore, the multitude of norms and principles that must be considered in each case demands that judges possess both a deep and broad understanding of tax law, as well as the ability to apply it within specific contexts.

This can pose an additional burden for judges, especially when dealing with cases involving international aspects or cross-border transactions. A relevant example is a dispute between a taxpayer and the Directorate General of Taxes concerning the imposition of tax on digital transactions. In such cases, judges must consider various legal aspects, including international tax principles and national fiscal policies. This situation highlights the importance of judges having a comprehensive understanding and the ability to adapt to rapid legal changes in order to realize substantive justice.⁴⁰

Pressure from certain parties is also a significant challenge for judges in carrying out their role as dominus litis. In many cases, judges may face pressure from various sources, including the government, lawyers, or the public. This pressure can take the form of expectations to make decisions that favor one party, potentially compromising the judge's independence and objectivity. According to Dagan & Dorfman,⁴¹ judges must be able to shield themselves from external influences and remain focused on the principles of justice and law. However, in practice, this is not always easy. For example, in cases involving large companies or individuals with political power, judges may feel pressured to issue decisions that benefit the more influential party. Statistics show that nearly 30% of judges admit to having experienced pressure in the course of their duties, which can affect the quality of the decisions rendered.⁴² This highlights the need for a protection system for judges so that they can perform their duties free from external interference, thereby enabling the realization of substantive justice.⁴³

Another challenge faced by judges in realizing substantive justice is the limitation of resources and access to information. Many judges in tax courts often lack adequate access to data and information relevant to the cases they handle. For example, the absence of support from research teams or limited access to comprehensive tax databases can hinder a judge's ability to make well-informed decisions. Wahyudi⁴⁴ notes that such deficiencies in resources can lead to inaccuracies in case assessments, ultimately disadvantaging the parties involved. In some instances, judges may have to rely solely on information provided by the disputing parties, which may not always be objective or accurate. For example, in tax disputes concerning the calculation of tax liabilities, if judges do not have

³⁹ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.77.

⁴⁰ Winahyu Erwiningsih., Implementasi Penyelesaian Sengketa Pajak Pada Pengadilan Pajak Indonesia, *Justicia Sains: Jurnal Ilmu Hukum*, Vol.6, no.2, 2021, page.260.

⁴¹ Hanoch Dagan and Avihay Dorfman., Substantive Remedies, *Notre Dame Law Review*, Vol.96, no.2, 2020, page.512.

⁴² Jonathan H. Choi., The substantive canons of tax law, *Stanford Law Review*, Vol.72, no.2, 2020, page.254.

⁴³ Bayu Setiawan., Penerapan Hukum Progresif Oleh Hakim Untuk Mewujudkan Keadilan Substantif Transendensi, *Kosmik Hukum*, Vol.18, no.1, 2018, page.54.

⁴⁴ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.75.

access to complete data on taxpayer transactions, they may be unable to render fair judgments. This highlights the need to enhance infrastructure and support for judges, particularly through improved access to information and adequate resources to facilitate the decision-making process.

The role of advocates and other parties in the tax dispute process is also a factor that can influence a judge's ability to achieve substantive justice. Advocates representing either taxpayers or tax authorities have a responsibility to present arguments and evidence that support their clients' positions. However, not all advocates possess the same level of understanding of tax law, which can affect the quality of arguments presented before the judge. Gotama et al.⁴⁵ stated that advocates with limited experience in tax law may present incomplete information, making it more difficult for judges to reach fair decisions. Additionally, the involvement of third parties, such as tax consultants, can also impact the process by offering advice or information that may not be entirely objective. A clear example can be found in tax dispute cases involving the imposition of administrative sanctions. If the advocate fails to present strong arguments regarding the justification for the sanctions, the judge may lack sufficient information to determine whether the sanctions are consistent with the principles of justice. Therefore, it is crucial for all parties involved in the dispute process to have a solid understanding of tax law and to communicate effectively with the judge.

3.4. Achieving Substantive Justice in Tax Disputes

The principles of substantive justice in tax law include several important elements, such as equality, proportionality, and legal certainty. Equality requires that all taxpayers be treated fairly, regardless of their social, economic, or political status. In practice, this means that taxes must be imposed based on the taxpayer's ability to pay, to avoid placing an unfair burden on certain individuals or groups. Proportionality is a principle that demands taxes be commensurate with the benefits the public receives from government services. For example, if a taxpayer pays high taxes, they should receive public services that reflect their level of contribution. This principle is essential for building public trust in the tax system.⁴⁶ Legal certainty is another crucial aspect of substantive justice. Taxpayers must clearly understand their tax obligations and the consequences of non-compliance. Ambiguity in tax regulations can lead to prolonged disputes, which ultimately harm both taxpayers and the government. According to Gotama et al.⁴⁷ legal certainty can be achieved through regulations that are transparent and easily accessible to

⁴⁵ I. Wayan Sentana Gotama, Ida Ayu Putu Widiati, and I. Putu Gede Seputra., Eksistensi Pengadilan Pajak dalam penyelesaian sengketa pajak, *Jurnal Analogi Hukum*, Vol.2, no.3, 2020, page.332.

⁴⁶ Herlina Ratna Sambawa Ningrum., Analisis hukum sistem penyelesaian sengketa atas tanah berbasis keadilan, *Jurnal Pembaharuan Hukum*, Vol.1, no.2, 2014, page.222. See too, Nasrun Hipan, Nirwan Moh Nur, and Hardianto Djanggih., Problematika Penyelesaian Sengketa Tanah Di Lokasi Tanjung Sari Kabupaten Banggai, *Law Reform*, Vol.14, no.2, 2018, page.214. See too, Herlina Ratna Sambawa Ningrum., Analisis hukum sistem penyelesaian sengketa atas tanah berbasis keadilan, *Jurnal Pembaharuan Hukum*, Vol.1, no.2, 2014, page.223.

⁴⁷ I. Wayan Sentana Gotama, Ida Ayu Putu Widiati, and I. Putu Gede Seputra., Eksistensi Pengadilan Pajak dalam penyelesaian sengketa pajak, *Jurnal Analogi Hukum*, Vol.2, no.3, 2020, page.334.

the public.

The role of the judge as *dominus litis* is crucial in realizing substantive justice in the resolution of tax disputes. A judge not only serves as a supervisor of the judicial process but also holds the authority to determine the direction and substance of the dispute at hand. This responsibility requires the judge to possess a deep understanding of tax law and the principles of substantive justice. In practice, judges in tax courts are often confronted with complex cases that demand careful assessment of the evidence and arguments presented by both parties. Dagan and Dorfman⁴⁸ note that judges who are active and proactive in exploring facts and considering the socio-economic context of each case can contribute to fairer decisions.⁴⁹ A real-world example of this can be seen in tax dispute cases involving large corporations and individual taxpayers.

In some cases, judges have demonstrated the courage to uphold substantive justice by setting aside formal provisions that may be unfair to the weaker party. This illustrates that judges are not merely enforcers of the law, but also agents of change who can ensure that substantive justice is realized in every decision they make. Overall, the relationship between the role of judges and substantive justice in resolving tax disputes is very close.⁵⁰ As *dominus litis*, judges have the responsibility to ensure that each decision is not only based on applicable laws but also reflects broader values of justice. Therefore, the role of judges in this context extends beyond the legal aspect, encompassing moral and social dimensions that are essential for building a fair and sustainable tax system.

The role of judges in realizing substantive justice has a significant impact on public trust in the justice system. Decisions made by judges in tax disputes not only affect the parties involved but also reflect the integrity and fairness of the legal system as a whole. When the public sees that judges are able to deliver fair and objective rulings, their trust in the justice system increases. Statistics show that 75% of respondents in a national survey believed that fair judicial decisions could enhance public trust in the legal system.⁵¹ Conversely, if the public perceives that a judge's decision is influenced by external factors or lacks fairness, this can lead to a significant decline in trust, which may ultimately affect taxpayer compliance with their obligations. A relevant example is when the tax court overturns a tax authority decision deemed unfair. Such a ruling not only delivers justice to the affected taxpayer but also sends a positive signal to the public that the justice system can safeguard their rights.

The impact of the judge's role in realizing substantive justice also has significant consequences for both taxpayers and tax authorities. A judge's decision can affect

⁴⁸ Hanoch Dagan and Avihay Dorfman., Substantive Remedies, *Notre Dame Law Review*, Vol.96, no.2, 2020, page.511.

⁴⁹ Paul Stancil., Substantive equality and procedural justice, *Iowa Law Review*, Vol.102, no.4, 2017, page.1687.

⁵⁰ Lindelwa Mhlongo and Angelo Dube., Legal standing of victims in criminal proceedings: Wickham v Magistrate, Stellenbosch 2017 1 BCLR 121 (CC), *Potchefstroom Electronic Law Journal/Potchefstroomse Elektroniese Regsblad*, Vol.23, no.1, 2020, page.32.

⁵¹ Budi Ispriyarso., Penyatuan Pembinaan Pengadilan Pajak, *Administrative Law and Governance Journal*, Vol.2, no.4, 2019, page.657. See too, Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.80.

the tax obligations that taxpayers must fulfill, as well as the policies implemented by tax authorities. If the judge rules in favor of the taxpayer, it can prompt the tax authority to review existing policies and procedures. According to Choi,⁵² a fair judge's decision can serve as a deterrent, encouraging the tax authority to be more cautious in enforcing tax regulations. Conversely, if the judge's decision is perceived as unfair, it can lead to dissatisfaction among taxpayers and may prompt further legal actions. For example, if a judge reduces the amount of tax payable by a taxpayer due to an error in the tax authority's calculation, it can signal to the tax authority the need to improve the accuracy and transparency of its tax calculation processes. Such decisions not only impact the case at hand but can also influence broader tax policy.⁵³

The role of judges in realizing substantive justice also has much broader implications for future tax policy. Decisions made by judges can set precedents that guide how tax laws are applied and interpreted in the future. This is particularly important in the context of rapid changes in the global and domestic tax environment. For example, if judges consistently issue decisions that support the introduction of new taxes or changes in tax policy, these decisions can influence future legislative actions. Wahyudi⁵⁴ noted that tax court decisions can serve as a reference for policymakers in formulating better and fairer tax laws. Additionally, decisions by judges that reflect substantive justice can encourage tax authorities to adopt a more proactive approach to resolving tax disputes. Therefore, the role of judges extends beyond resolving individual disputes and can contribute to improving the tax system as a whole.⁵⁵

Overall, the role of judges as *Dominus Litis* in tax courts has been thoroughly explored, highlighting their significant contribution to the realization of substantive justice in resolving tax disputes. The key findings indicate that judges function not merely as law enforcers but also as active controllers of the trial process. According to Gotama et al.⁵⁶ judges hold the authority to regulate the course of the trial, including determining relevant evidence and hearing witnesses, which is crucial in the often complex and technical nature of tax disputes.

Statistics reveal that approximately 60% of tax disputes in Indonesia end up in

⁵² Jonathan H. Choi, The substantive canons of tax law, *Stanford Law Review*, Vol.72, no.2, 2020, page.253.

⁵³ Arsita Fajria Hidayati, Kartika Hendra Titisari, and Sari Kurniati., Pengaruh Pengetahuan Pajak, SelfAssessment Sytem, Pelayanan Fiskus dan e-Filing terhadap Kepatuhan Wajib Pajak, *Ekonomis: Journal of Economics and Business*, Vol.6, no.2, 2022, page.530. See too, Ayudia Rizqa Fadhli., The Role of the Tax Court in Resolving Tax Disputes: An Analysis of the Effectiveness and Transparency of the Legal Process, *Fox Justi: Jurnal Ilmu Hukum*, Vol.15, no.02, 2025, page.271.

⁵⁴ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.76.

⁵⁵ M. Djatmiko Hary, Mira Sri Rahayu, and Owoade Abdul Lateef., The Friction in Evidence Law: Criticism on Evidence of Negative Wettelijk Bewijstheorie in Tax Crimes, *Jurnal Hukum*, Vol.41, no.1, page.99, See too, Margono Margono, Bambang Tri Bawono, Ahmad Hadi Prayitno, Andhika Yuli Rimbawan, and Andri Winjaya Laksana., The Injustice of Criminal Guidelines in the Act of Corruption Crime, *Jurnal Hukum*, Vol.40, no.2, page.370.

⁵⁶ I. Wayan Sentana Gotama, Ida Ayu Putu Widiati, and I. Putu Gede Seputra., Eksistensi Pengadilan Pajak dalam penyelesaian sengketa pajak, *Jurnal Analogi Hukum*, Vol.2, no.3, 2020, page.332.

court, and judges' decisions in these cases have a profound impact on tax justice within society.⁵⁷ Moreover, the role of judges in upholding the principles of substantive justice is evident in their decisions, as they often take into account the social and economic context, going beyond mere legal provisions.

The judge's role as *Dominus Litis* is essential in the context of tax dispute resolution because they bear the responsibility to ensure that the trial process is conducted fairly and transparently. In this capacity, the judge serves as an active controller, not only listening to arguments from both parties but also striving to uncover the truth from the facts presented. Annastasya⁵⁸ underscores the importance of judges managing the litigation process effectively to realize substantive justice.

Judges also play a critical role in balancing the interests of the state, as a tax collector, and the rights of taxpayers as citizens. Decisions made by judges can significantly affect the reputation and sustainability of taxpayers' businesses. Therefore, judges must act independently and objectively, free from external pressures. One of the major challenges they face is the complexity of tax law itself, with frequent changes in regulations that require deep understanding. In such cases, judges must possess sufficient knowledge of tax law to ensure they make sound decisions.

4. Conclusion

This study highlights the crucial role of Tax Court judges as *Dominus Litis* in achieving substantive justice in tax disputes in Indonesia. The findings demonstrate that judges play an active role beyond merely applying the law—they manage the trial process by reviewing evidence, asking relevant questions, and considering the social and economic context of each case. This aligns with the concept of substantive justice, which emphasizes balancing legal rules with fairness. Approximately 60% of tax disputes are resolved in court, with judges' decisions having a significant impact on public trust in the tax system. For instance, when judges rectify unfair tax decisions, they promote transparency and accountability within the system.

The study also reveals that judges' decisions are pivotal not only in shaping taxpayer behavior but also in influencing the development of tax policies. However, judges face several challenges, including complex and ever-changing tax laws, external pressures, and limited access to critical information. These factors hinder the ability of judges to make fully informed and just decisions. Therefore, enhancing judges' training and providing better resources are essential steps toward improving the fairness and effectiveness of the tax dispute resolution process.

Future research could explore strategies for protecting judges from external pressures and investigate the impact of new digital tax regulations on tax disputes. Additionally, comparative studies between Indonesia's tax system and those of other countries may offer valuable insights into improving tax justice. Addressing

⁵⁷ Tri Hidayat Wahyudi., Keberadaan dan peran Pengadilan Pajak dalam memberikan keadilan substantif kepada wajib pajak, *Jurnal Hukum dan Bisnis (Selisik)*, Vol.5, no.2, 2019, page.80.

⁵⁸ Queen Aisyah Annastasya, Jacinda Az Zahra, Rachel Ika Faudina, and Febriana Ayu Nurmalatifa., Analisis Peran Pengadilan Pajak Dalam Mewujudkan Keadilan Fiskal di Indonesia, *Jurnal Hukum Progresif*, Vol.7, no.12, 2024, page.53.

these challenges will help judges make more informed and impartial decisions, reinforcing public trust and contributing to a more fair and equitable tax system in Indonesia. This research underscores the importance of judges in balancing the interests of the state and taxpayers, ensuring fairness in tax disputes, and supporting the country's broader economic stability.

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