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Access to Tax Justice in Indonesia: Procedural Inequality in Tax Dispute Resolution between Individual Taxpayers and Large Corporations

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Abstract

Tax dispute resolution is a fundamental component of a fair tax system because taxpayers must have effective mechanisms to challenge administrative decisions. However, individual taxpayers and small businesses may face significant informational, financial, and procedural disadvantages when disputing tax assessments compared with large corporations that can employ specialized tax professionals. This article examines access to tax justice within Indonesia's tax dispute resolution system. Using normative juridical and access-to-justice analysis, the study evaluates administrative objections, appeals, judicial procedures, representation, costs, and taxpayer rights. The article argues that formal equality before tax institutions does not necessarily produce substantive procedural equality when taxpayers possess substantially different legal and financial resources. The study proposes reforms focused on accessible legal information, simplified procedures for small taxpayers, taxpayer assistance mechanisms, transparent administrative reasoning, and proportionate procedural requirements. Particular attention is given to the need for institutional safeguards ensuring that taxpayers can effectively challenge government decisions without excessive financial or administrative burdens. The article concludes that the legitimacy of Indonesia's tax system depends not only on accurate assessment and effective collection but also on the availability of fair and accessible remedies. Strengthening procedural tax justice would improve taxpayer confidence and contribute to voluntary compliance.

[*Penyelesaian sengketa pajak merupakan komponen mendasar dari sistem perpajakan yang adil karena wajib pajak harus memiliki mekanisme yang efektif untuk menyanggah keputusan administratif. Namun, wajib pajak orang pribadi dan usaha kecil mungkin menghadapi hambatan signifikan terkait informasi, keuangan, dan prosedur saat menyanggah ketetapan pajak, dibandingkan dengan perusahaan besar yang mampu mempekerjakan tenaga profesional pajak khusus. Artikel ini mengkaji akses terhadap keadilan pajak dalam sistem penyelesaian sengketa pajak di Indonesia. Dengan* *menggunakan analisis yuridis normatif dan pendekatan akses terhadap keadilan (*access-to-justice*), studi ini mengevaluasi keberatan administratif, banding, prosedur peradilan, perwakilan, biaya, serta hak-hak wajib pajak. Artikel ini berargumen bahwa kesetaraan formal di hadapan institusi perpajakan tidak serta-merta menghasilkan kesetaraan prosedural yang substantif ketika wajib pajak memiliki sumber daya hukum dan keuangan yang sangat berbeda. Studi ini mengusulkan reformasi yang berfokus pada akses informasi hukum, penyederhanaan prosedur bagi wajib pajak kecil, mekanisme bantuan bagi wajib pajak, pertimbangan administratif yang transparan, serta persyaratan prosedural yang proporsional. Perhatian khusus diberikan pada perlunya perlindungan kelembagaan yang menjamin wajib pajak dapat menyanggah keputusan pemerintah secara efektif tanpa menanggung beban keuangan atau administratif yang berlebihan. Artikel ini menyimpulkan bahwa legitimasi sistem perpajakan Indonesia tidak hanya bergantung pada penetapan yang akurat dan pemungutan yang efektif, tetapi juga pada ketersediaan upaya hukum yang adil dan mudah diakses. Penguatan keadilan prosedural dalam perpajakan akan meningkatkan kepercayaan wajib pajak dan berkontribusi pada kepatuhan sukarela.*

Keywords: Tax disputes, access to justice, taxpayer rights, procedural justice, Indonesia

Introduction

Taxation is not merely an instrument for financing public expenditure; it is also an institutional relationship between the state and citizens. Because taxation involves the exercise of public authority over private economic resources, the legitimacy of tax collection depends partly on whether taxpayers possess meaningful opportunities to challenge administrative decisions. This principle is particularly important when the tax authority issues an assessment that taxpayers believe is factually or legally incorrect. In Indonesia, Law No. 14 of 2002 on the Tax Court explicitly recognizes the need for tax disputes to be resolved through procedures that are fair, fast, inexpensive, and simple. The legislation was designed in response to concerns about legal uncertainty and the need for a specialized judicial institution capable of resolving tax disputes within the Indonesian legal system. The existence of formal remedies, however, does not necessarily establish substantive access to justice because the ability to use those remedies depends upon information, financial resources, legal expertise, procedural capacity, and the taxpayer's ability to sustain a dispute.

The distinction between formal equality and substantive equality provides the conceptual starting point for this article. Formal equality assumes that taxpayers are treated equally when the same procedural rules apply to all parties. Substantive equality asks whether formally identical rules generate reasonably equal opportunities for differently situated actors. This distinction is particularly relevant in tax disputes because individual taxpayers and large corporations do not ordinarily possess comparable institutional capacities. A multinational or large domestic corporation may retain tax lawyers, accountants, transfer-pricing specialists, forensic accountants, and litigation counsel, while an individual taxpayer may have only personal knowledge of the transaction under dispute. Consequently, the same procedural requirement can generate radically different practical burdens. Cappelletti and Garth's access-to-justice framework emphasizes that legal rights have limited practical value when individuals lack the resources or institutional mechanisms necessary to enforce them (Cappelletti and Garth 1978). Tax justice should therefore be evaluated not only by the neutrality of legal rules but also by whether taxpayers possess realistic opportunities to invoke those rules.

The procedural dimension of tax justice is further illuminated by procedural justice theory. Tyler argues that individuals' acceptance of legal authorities is strongly influenced by perceptions that decision-making processes are neutral, respectful, transparent, and capable of giving affected persons a meaningful voice (Tyler 2006). In taxation, this insight challenges a purely enforcement-oriented conception of compliance. Taxpayers may accept adverse decisions when they believe the authority has listened to their explanations and applied the law consistently, even if the final outcome is financially unfavorable. Conversely, a taxpayer who believes that the administration has ignored relevant evidence or failed to explain its reasoning may perceive the system as illegitimate. Empirical research supports this relationship. Murphy (2005) found that procedural injustice can undermine the legitimacy of tax authorities, while Gobena and Van Dijke (2017) demonstrate a relationship between procedural justice, trust, and voluntary compliance. Indonesian research likewise finds that procedural justice and trust are positively associated with tax compliance (Khafidhoh and Suryarini 2017).

Indonesia's tax dispute system formally provides several avenues of legal protection. The Directorate General of Taxes identifies objection, appeal, lawsuit, and judicial review as available remedies, subject to specific substantive and procedural requirements. An objection is generally submitted to the tax administration, while an appeal against an objection decision is brought before the Tax Court. Lawsuits may concern certain administrative actions, including tax collection, while judicial review constitutes an extraordinary remedy through the Supreme Court. Direktorat Jenderal Pajak This structure reflects an important institutional principle: tax authorities should not possess unreviewable power to determine tax liabilities. Nevertheless, the multi-stage structure can create cumulative procedural costs. A taxpayer must understand the legal distinction between objection, appeal, and lawsuit, observe strict filing periods, prepare documentary evidence, formulate legal arguments, and comply with formal submission requirements. For taxpayers without professional assistance, these requirements can transform the formal availability of a remedy into a substantial practical barrier.

Previous research on Indonesian tax dispute resolution identifies similar concerns. Pamungkas (2011) observed that disputes can emerge from differences in interpretation between taxpayers and tax authorities and that the evidentiary capacity of taxpayers is important in Tax Court proceedings. Sa'adah (2019) explains that Indonesian tax disputes possess a distinctive procedural structure because taxpayers generally encounter administrative objection mechanisms before accessing judicial remedies. More recent scholarship on electronic Tax Court administration argues that the implementation of e-Tax Court has potential to support the constitutional principle of fast, simple, and low-cost justice, although technological modernization does not automatically eliminate substantive inequalities in legal knowledge and representation (Supriyadi 2023). The literature therefore suggests that procedural accessibility involves more than digitalization. A taxpayer who can electronically submit documents but does not understand which documents are legally relevant may remain disadvantaged.

This article contributes to the tax justice literature by reframing Indonesian tax dispute resolution as a problem of procedural inequality rather than merely administrative efficiency. Existing discussions frequently focus on the legality of assessments, the institutional position of the Tax Court, or the technical efficiency of dispute procedures. This article instead asks whether different categories of taxpayers possess reasonably comparable practical capacities to exercise their procedural rights. The analysis distinguishes the formal architecture of tax remedies from their substantive accessibility and examines how differences in legal representation, information, financial resources, administrative capacity, and procedural sophistication influence access to justice. The article employs normative juridical research combined with access-to-justice and procedural-justice analysis. Primary legal materials include the Indonesian Constitution, Law No. 6 of 1983 as amended concerning General Provisions and Tax Procedures, Law No. 14 of 2002 concerning the Tax Court, and related regulations. Secondary materials include scholarly literature, OECD reports, and empirical studies concerning procedural fairness, taxpayer rights, trust, and compliance.

Formal Equality, Taxpayer Rights, and the Structural Asymmetry of Tax Disputes

The first difficulty in evaluating tax justice is that formal equality can conceal substantial differences in bargaining and litigation capacity. Indonesian tax law generally applies common procedural rules to taxpayers, regardless of whether the taxpayer is an individual, micro-business, medium-sized enterprise, or large corporation. From a conventional rule-of-law perspective, this uniformity appears desirable because similar taxpayers should be governed by the same legal standards. Yet procedural equality requires more than identical rules. If one party can spend substantial resources on professional representation while another must prepare a dispute independently, identical procedural obligations may produce unequal opportunities. Cappelletti and Garth (1978) conceptualize access to justice as the practical capacity to invoke legal institutions rather than merely the formal existence of legal rights. In tax disputes, therefore, equality requires attention to the actual capacity of taxpayers to understand assessments, obtain evidence, formulate objections, and participate effectively in adjudication. The issue is not whether individual taxpayers should receive preferential treatment, but whether the system compensates for structural disadvantages that have no relationship to the legal merits of the dispute.

The Indonesian legal framework recognizes taxpayer rights through several mechanisms, including the right to challenge assessments and administrative decisions. The Tax Court was established specifically to provide a judicial forum for tax disputes and was designed around the principle of a process that is fair, fast, inexpensive, and simple. The Directorate General of Taxes currently identifies four principal remedies—objection, appeal, lawsuit, and judicial review—although each has distinct procedural requirements. Direktorat Jenderal Pajak These mechanisms establish an important legal safeguard against unilateral administrative power. However, the normative promise of these rights depends upon their usability. The requirement to submit a written objection, identify the taxpayer's calculation, provide reasons, and satisfy specified payment and filing conditions can be manageable for a corporation supported by tax professionals but significantly more difficult for an individual taxpayer. The distinction between rights on paper and rights in practice is therefore central to the assessment of procedural tax justice.

Procedural complexity becomes particularly significant because tax disputes are characterized by information asymmetry. The tax authority possesses institutional knowledge of tax administration, audit practices, interpretive guidance, and access to administrative data. Large corporations can often respond to this institutional advantage through professional expertise. They may employ tax directors, accountants, lawyers, economists, and industry specialists capable of challenging both the factual and legal basis of an assessment. Individual taxpayers frequently lack equivalent resources. This asymmetry does not necessarily imply misconduct by tax officials or corporations; rather, it is an institutional characteristic of the tax system. The problem emerges when procedural rules assume that all taxpayers possess comparable capacity to navigate that asymmetry. OECD research emphasizes that effective dispute-resolution systems should provide taxpayers with meaningful mechanisms to challenge assessments and protect taxpayer rights. The legitimacy of tax administration therefore depends partly on whether procedural design acknowledges differences in taxpayer capacity.

The financial dimension of access to justice is equally important. Although the formal existence of the Tax Court provides an avenue for judicial review, litigation involves opportunity costs, professional fees, document preparation, travel or technological requirements, and the diversion of time from economic activity. For large corporations, these costs may be treated as ordinary compliance or litigation expenses. For individual taxpayers, especially those whose disputed tax liability is relatively modest, the cost of contesting an assessment may exceed the economic value of the dispute. This creates a rational incentive to accept an assessment even when the taxpayer believes it is incorrect. The result is a form of procedural inequality in which the practical availability of justice depends upon the economic value of the dispute relative to the taxpayer's maintain sophisticated document-management and accounting systems and can mobilize employees to reconstruct historical transactions. Individuals may maintain less formal records, particularly when they operate small businesses or have complex personal resources. Access to justice therefore requires proportionality: the procedural cost of challenging an administrative decision should not become so burdensome that economically weaker taxpayers are effectively excluded from exercising legal rights.

The evidentiary dimension further reinforces this inequality. Tax disputes often depend on invoices, accounting records, contracts, bank statements, correspondence, transaction documentation, and explanations of business activity. Large companies normally maintain sophisticated document-management and accounting systems and can mobilize employees to reconstruct historical transactions. Individuals may maintain less formal records, particularly when they operate small businesses or have complex personal and business transactions. This difference can affect the taxpayer's ability to meet evidentiary burdens even where the underlying transaction is legitimate. Indonesian research on tax disputes demonstrates that evidentiary weaknesses can affect the outcome of Tax Court proceedings (Pamungkas 2011). More recent case-oriented scholarship also indicates that questions of formal and material validity of tax assessments remain central to tax litigation Procedural justice therefore requires that evidentiary expectations remain rigorous but proportionate to the taxpayer's circumstances and the nature of the disputed transaction.

Procedural Justice, Administrative Reasoning, and the Legitimacy of Tax Dispute Resolution of tax justice.

The tax authority should therefore communicate not merely the amount of additional tax assessed but procedural justice requires more than the opportunity to file documents. It requires taxpayers to perceive the process as neutral, reasoned, respectful, and responsive. Tyler's relational theory of procedural justice suggests that individuals evaluate authorities partly through the quality of the decision-making process rather than merely through the substantive outcome (Tyler 2006). This insight is particularly important in tax disputes because taxpayers may disagree with the amount of tax determined by the administration while nevertheless accepting the legitimacy of the process. Conversely, a technically correct assessment can generate resistance if taxpayers believe that the authority did not consider their evidence or failed to explain why their arguments were rejected. Murphy (2005) found that coercive approaches perceived as procedurally unfair can undermine the legitimacy of tax authorities. This suggests that the quality of administrative reasoning is itself a component of tax justice. The tax authority should therefore communicate not merely the amount of additional tax assessed but the factual findings, legal interpretation, evidentiary basis, and reasons for rejecting the taxpayer's position.

This principle is consistent with broader international standards on taxpayer rights. OECD research identifies the right to be informed, assisted, and heard; the right of appeal; the right to certainty; and the right to pay no more than the correct amount of tax as important elements of a legitimate tax administration. These rights demonstrate that tax administration is not conceptually limited to revenue maximization. A legitimate authority must also provide procedural safeguards against incorrect assessments. This is particularly significant because tax administration combines investigative, assessment, and enforcement functions. When the same institutional structure exercises significant administrative power, effective review becomes necessary to maintain checks and balances. The objection mechanism can provide an early opportunity to correct administrative Indonesia's e-Tax Court has sought to modernize the differ substantially in digital literacy, legal knowledge, or access to professional assistance.

A sophisticated electronic system may be efficient for tax lawyers but difficult for individual taxpayers who do not understand its objective is to ensure comparable access to legal remedies. Individual taxpayers and small enterprises should not receive preferential decisions on the substance of tax liability, but they may reasonably receive greater institutions can arise from cost, complexity, information, and institutional structure. In tax administration, these barriers can be reduced through simplified procedural guidance, standardized explanatory documents, taxpayer assistance, and accessible representation mechanisms. The objective should be to, deadlines, evidentiary documentation, appeal procedures, and available legal remedies. The mechanism should be institutionally separated from the officials responsible for the original assessment to reduce conflicts of interest. Its purpose would not be to advocate that every taxpayer is correct, but to ensure that taxpayers understand how to exercise their legal rights. OECD standards emphasize that taxpayers should be informed, assisted, and heard, while effective dispute mechanisms should provide meaningful opportunities to challenge assessments.

Such assistance could substantially reduce procedural inequality without imposing significant material arguments. This requirement is important because procedural transparency allows taxpayers to determine whether an objection is worthwhile and what issues need to be addressed. It also improves the quality of subsequent judicial review because the Tax Court can evaluate legal certainty and prevent disputes from remaining unresolved indefinitely. However, strict deadlines can disproportionately affect taxpayers who lack professional representation and do not understand the distinction between different legal remedies. The current system imposes specific periods for objections, appeals, and lawsuits, meaning that failure to understand the applicable remedy can effectively eliminate substantive rights. A balanced system should retain firm deadlines while improving notification, reminders, plain-language explanations, and limited mechanisms for correcting procedural mistakes that occur without bad faith. The objective is not to weaken legal certainty but to prevent technical routinely hire specialized tax counsel because the expected economic value of a dispute justifies professional fees. Individual taxpayers may face the opposite calculation. Even when a taxpayer has a strong legal position, professional taxpayer assistance, legal-aid partnerships, university tax clinics, or simplified representation procedures for low-value disputes. Such mechanisms would preserve professional representation for complex cases while creating alternative pathways for If taxpayers believe that administrative mistakes can be challenged, that evidence will be considered, and that officials must explain their decisions, the tax authority's coercive power becomes more legitimate.

Conversely, if in the practical ability of taxpayers to exercise their rights. Large corporations can mobilize tax lawyers, accountants, economists, and extensive documentary resources, while individual taxpayers often face disputes with substantially weaker informational, financial, and procedural capacities. Consequently, identical procedural requirements may produce unequal opportunities to obtain justice. Procedural justice theory demonstrates that fairness is influenced not only by substantive outcomes but also by voice, neutrality, transparency, respect, and the quality of simple, and fair tax dispute resolution and with international principles concerning taxpayer rights. Ultimately, access to tax justice is inseparable from the legitimacy of taxation itself. A taxpayer who can meaningfully challenge an administrative decision is more error, but its legitimacy depends on whether the review is genuinely capable of reconsidering the original assessment rather than merely defending the administration's initial position.

The quality of administrative review also influences tax morale. OECD research defines tax morale as the intrinsic motivation to comply with tax obligations and identifies trust in government, perceived fairness, administrative quality, and public services as important influences on taxpayers' willingness to comply (OECD 2019). Empirical research similarly demonstrates that perceptions of procedural justice are related to trust and compliance. Mohd Faizal et al. (2017), for example, found that procedural justice and trust were significantly associated with tax compliance among Malaysian taxpayers, while Indonesian studies have reported positive relationships between procedural fairness, trust, and voluntary compliance (Khafidhoh and Suryarini 2017; Rachmawan, Subekti, and Abid 2020). The relevance to Indonesia is direct: a taxpayer who experiences a dispute-resolution system as transparent and respectful may remain willing to comply in the future even after losing a particular case. Conversely, perceived procedural unfairness can transform an isolated dispute into long-term distrust.

The relationship between procedural justice and compliance also complicates the traditional distinction between taxpayer assistance and tax enforcement. A narrow enforcement approach assumes that taxpayers comply primarily because non-compliance is costly. Yet responsive-regulation scholarship demonstrates that regulatory legitimacy can encourage voluntary compliance when taxpayers perceive authorities as fair and trustworthy. Murphy (2005) argues that excessive reliance on coercive strategies may weaken institutional legitimacy, while later research demonstrates that procedural justice and perceived legitimacy influence compliance behavior (Murphy 2009). In tax administration, this means that providing accessible information, explaining decisions, and offering meaningful review should not be regarded as concessions to taxpayers. They are investments in institutional legitimacy. The strongest tax system is not necessarily the one that makes disputes most difficult to challenge but the one in which taxpayers understand that errors can be corrected and legal arguments can be heard.

Digitalization provides an opportunity to strengthen procedural accessibility but should not be confused with substantive equality. Indonesia's e-Tax Court has sought to modernize the administration of tax disputes and support the principle of fast, simple, and low-cost justice (Supriyadi 2023). Digital filing can reduce geographical and administrative barriers, improve document management, and accelerate communication between parties. However, digital systems can also reproduce inequality when users differ substantially in digital literacy, legal knowledge, or access to professional assistance. A sophisticated electronic system may be efficient for tax lawyers but difficult for individual taxpayers who do not understand procedural terminology. Consequently, digital justice requires not only technological infrastructure but also user-centered design, plain-language guidance, accessible help mechanisms, and procedural explanations. Otherwise, technological modernization risks shifting the burden of procedural complexity from physical administration to digital administration without resolving the underlying access-to-justice problem.

Toward Substantive Procedural Equality in Indonesian Tax Dispute Resolution

The reform of Indonesian tax dispute resolution should begin by recognizing that equal treatment does not always mean identical treatment. A differentiated procedural approach can remain consistent with equality when its objective is to ensure comparable access to legal remedies. Individual taxpayers and small enterprises should not receive preferential decisions on the substance of tax liability, but they may reasonably receive greater procedural assistance because their capacity to understand and navigate the system is more limited. This distinction is consistent with substantive equality and access-to-justice theory. Cappelletti and Garth (1978) emphasize that barriers to legal institutions can arise from cost, complexity, information, and institutional structure. In tax administration, these barriers can be reduced through simplified procedural guidance, standardized explanatory documents, taxpayer assistance, and accessible representation mechanisms. The objective should be to equalize procedural opportunity rather than outcome. A taxpayer should win or lose a dispute according to the law and evidence, but the taxpayer should possess a realistic opportunity to present the relevant law and evidence.

One important reform would be the creation of a taxpayer assistance mechanism specifically designed for individuals and small businesses. Such assistance could provide neutral procedural information concerning objection requirements, deadlines, evidentiary documentation, appeal procedures, and available legal remedies. The mechanism should be institutionally separated from the officials responsible for the original assessment to reduce conflicts of interest. Its purpose would not be to advocate that every taxpayer is correct, but to ensure that taxpayers understand how to exercise their legal rights. OECD standards emphasize that taxpayers should be informed, assisted, and heard, while effective dispute mechanisms should provide meaningful opportunities to challenge assessments. OECD Such assistance could substantially reduce procedural inequality without imposing significant fiscal costs. It would also help the tax authority identify recurring misunderstandings and administrative problems before they develop into formal disputes.

Administrative reasoning should likewise become more transparent and taxpayer-centered. An assessment should identify the legal basis, relevant facts, evidence relied upon, taxpayer evidence considered, and reasons for rejecting material arguments. This requirement is important because procedural transparency allows taxpayers to determine whether an objection is worthwhile and what issues need to be addressed. It also improves the quality of subsequent judicial review because the Tax Court can evaluate the reasoning that produced the contested assessment. Recent Indonesian research concerning the cancellation of tax assessment letters identifies gaps involving information access, procedural clarity, and taxpayer rights (Pangesti, Yuhelson, and Suasungnern 2025). The finding supports the proposition that procedural justice begins before a case reaches the Tax Court. If the administrative decision is insufficiently reasoned, taxpayers may incur unnecessary costs simply to discover the legal and factual basis of the assessment.

The design of procedural deadlines should also reflect the principle of proportionality. Deadlines are necessary to ensure legal certainty and prevent disputes from remaining unresolved indefinitely. However, strict deadlines can disproportionately affect taxpayers who lack professional representation and do not understand the distinction between different legal remedies. The current system imposes specific periods for objections, appeals, and lawsuits, meaning that failure to understand the applicable remedy can effectively eliminate substantive rights. A balanced system should retain firm deadlines while improving notification, reminders, plain-language explanations, and limited mechanisms for correcting procedural mistakes that occur without bad faith. The objective is not to weaken legal certainty but to prevent technical procedural errors from defeating legitimate claims where the taxpayer has demonstrated a genuine intention to challenge an administrative decision.

Legal representation presents another area for reform. Large corporations can routinely hire specialized tax counsel because the expected economic value of a dispute justifies professional fees. Individual taxpayers may face the opposite calculation. Even when a taxpayer has a strong legal position, professional representation may be economically irrational if the disputed amount is relatively small. This creates a form of "justice gap" in which legal remedies exist but are practically accessible primarily to taxpayers with sufficient resources. Comparative access-to-justice scholarship has long identified legal cost as a major barrier to effective enforcement of rights (Cappelletti and Garth 1978). Indonesia could address this problem through regulated taxpayer assistance, legal-aid partnerships, university tax clinics, or simplified representation procedures for low-value disputes. Such mechanisms would preserve professional representation for complex cases while creating alternative pathways for taxpayers whose disputes do not economically justify full-scale litigation.

The role of the Tax Court itself should also be considered in this framework. The Tax Court is a specialized judicial institution intended to resolve tax disputes and provide legal certainty. Indonesian scholarship has emphasized its distinctive position within the judicial system and the need for professional, independent, and trusted dispute resolution (Gotama, Widiati, and Seputra 2020). More recent research concerning the institutional position of the Tax Court highlights the distinctive procedural structure of tax disputes, including the relationship between administrative objection and judicial appeal (Jadidyah and Priyono 2025). The institutional legitimacy of the Court therefore depends not merely on the number of cases resolved but on whether taxpayers perceive its procedures as accessible and impartial. E-Tax Court modernization should be accompanied by plain-language procedural information, accessible interfaces, and mechanisms that allow self-represented taxpayers to participate effectively.

Procedural justice should ultimately be understood as part of voluntary tax compliance rather than as an external limitation on enforcement. Research in Indonesia and other jurisdictions indicates that procedural fairness, trust, and legitimacy can influence taxpayers' willingness to comply (Khafidhoh and Suryarini 2017; Rachmawan, Subekti, and Abid 2020; Gobena and Van Dijke 2017). If taxpayers believe that administrative mistakes can be challenged, that evidence will be considered, and that officials must explain their decisions, the tax authority's coercive power becomes more legitimate. Conversely, if taxpayers believe that challenging an assessment is prohibitively expensive or procedurally complex, compliance may increasingly depend on fear rather than trust. A sustainable tax system should seek to combine legitimate enforcement with procedural fairness. This is particularly important for Indonesia, where broadening the tax base and improving voluntary compliance require a fiscal relationship based on institutional credibility.

Conclusion

Access to tax justice in Indonesia cannot be measured solely by the formal existence of objection, appeal, lawsuit, and judicial-review mechanisms. The legal framework provides taxpayers with important procedural safeguards, and the establishment of the Tax Court represents a significant institutional commitment to legal certainty and review of administrative decisions. Nevertheless, formal equality can conceal substantial differences in the practical ability of taxpayers to exercise their rights. Large corporations can mobilize tax lawyers, accountants, economists, and extensive documentary resources, while individual taxpayers often face disputes with substantially weaker informational, financial, and procedural capacities. Consequently, identical procedural requirements may produce unequal opportunities to obtain justice. Procedural justice theory demonstrates that fairness is influenced not only by substantive outcomes but also by voice, neutrality, transparency, respect, and the quality of administrative reasoning. Tax justice therefore requires a shift from formal equality toward substantive procedural equality.

Indonesia should strengthen tax dispute resolution by combining institutional independence, accessible information, proportionate procedures, taxpayer assistance, transparent administrative reasoning, and inclusive digitalization. Individual taxpayers and small businesses should not receive preferential substantive treatment, but they should receive sufficient procedural support to ensure that their economic limitations do not prevent them from challenging potentially incorrect assessments. The tax administration should treat dispute resolution as a mechanism for correcting error and strengthening legitimacy rather than merely as an adversarial stage of enforcement. Such reform would be consistent with the statutory objective of fast, inexpensive, simple, and fair tax dispute resolution and with international principles concerning taxpayer rights. Ultimately, access to tax justice is inseparable from the legitimacy of taxation itself. A taxpayer who can meaningfully challenge an administrative decision is more likely to regard the tax system as legitimate, while a system perceived as inaccessible risks weakening trust and voluntary compliance. Procedural fairness should therefore be treated as a substantive component of Indonesia's broader tax-justice agenda.

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