RDJ ADVISORY
Tax and Advocate

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TAX DISPUTES / CONSTITUTIONAL LAW / JUDICIAL GOVERNANCE

Beyond Institutional Reform

Indonesia's Tax Court Transition & Access to Justice



THE CENTRAL DISTINCTION

Institutional change does not, by itself, rewrite procedural rights and obligations.

MK DECISION 26/PUU-XXI/2023 | TRANSITION DEADLINE: 31 DECEMBER 2026

Constitutional direction is clear. Its implementation must be distinguished from the procedural rules governing tax disputes.

GENERAL INFORMATION ONLY. NOT LEGAL, TAX OR DISPUTE-RESOLUTION ADVICE.

FOUR KEY LEGAL DEVELOPMENTS

An institutional shift. A procedural distinction.

The transition of Tax Court supervision creates a governance milestone; it does not automatically rewrite appeal and lawsuit procedures.

01 Constitutional timeline

MK Decision 26/PUU-XXI/2023 directs organizational, administrative and financial supervision to the Supreme Court in phases, by 31 December 2026.

02 Implementation status

On 26 October 2026, the Supreme Court reported continued harmonization of a draft Presidential Regulation on the transfer. Completion should not be presumed.

03 Procedural continuity

Law No. 14/2002 remains central to appeals and lawsuits. The institutional move alone does not automatically replace filing and representation rules.

04 Representation & digital

MK Decision 25/PUU-XXIII/2025 rejected a challenge to the Tax Court representation provisions; e-Tax Court operates under PER-1/PP/2023.

RDJ ADVISORY PERSPECTIVE

Institutional reform and procedural reform are distinct.

PRIMARY SOURCES: MK Decisions 26/2023 & 25/2025; MA update (26 Oct 2026); UU 14/2002; PER-1/PP/2023.

CLOSING PERSPECTIVE

From a new roof to effective justice.

Judicial independence, access to justice and predictable procedures must evolve together as the Tax Court transition progresses.

FOUR GOVERNANCE QUESTIONS

01

INDEPENDENCE

How will new supervisory arrangements support judicial independence?

02

PROCEDURAL CERTAINTY

Will parties receive clear guidance as implementing instruments evolve?

03

CONTINUITY & DIGITAL ACCESS

How can submissions, representation and e-Tax Court services remain accessible?

04

FAIR PROCESS

Can taxpayers and authorities present evidence under predictable rules?

KEY TAKEAWAY

Judicial independence matters.
Procedural certainty makes it meaningful.

STATUS AS OF 28 OCT 2026: Implementing arrangements were still reported under preparation.

SOURCES: MK Decisions 26/PUU-XXI/2023 and 25/PUU-XXIII/2025; Supreme Court news (26 Oct 2026); Law No. 14/2002; PER-1/PP/2023.

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