

## **ANALYSIS OF TAX COURT APPEAL DECISIONS ON INDIVIDUAL INCOME TAX ARTICLE 25/29 DISPUTES 2019 TO 2022**

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**Abstract :** This research aims to analyze the development of Individual Income Tax (Pajak Penghasilan Orang Pribadi - PPh OP) disputes in the Tax Court, the characteristics of Individual Taxpayers (Wajib Pajak Orang Pribadi - WPOP) who file Individual Income Tax disputes in the Tax Court, and the factors causing Individual Income Tax Article 25/29 disputes. The research was conducted using the content analysis method. The results show that the development of the Personal Income Tax Article 25/29 decision in the period 2019 to 2022 in the Tax Court is as follows: experiencing an upward trend, based on the tax year appealed tends to experience a fluctuating trend, more in favor of the DGT, and 59.18% of the dispute value is below 4.8 billion rupiah. The characteristics of taxpayers who filed disputes are as follows: 86% are male, 21 taxpayers are identified as private employees, 21 taxpayers reside in DKI Jakarta, and during the trial at the Tax Court, 42 taxpayers used legal counsel. Disputes on Income Tax Article 25/29 (PPh OP) from 2019 to 2022 can be classified into two major classifications, namely formal and material disputes. Formal disputes are caused by the Appellant not knowing the fulfillment of tax obligations properly and correctly, the Appellant making mistakes / mistakes in filling out the tax return, and the Appellant not carrying out tax obligations. Meanwhile, in material disputes, the three biggest causes related to net disputes were caused by the absence of adequate evidence of mutations in the Appellant's account, differences in views and evidence in relation to share transactions, and the status of asset ownership.

**Keywords:** *Tax Court, Tax Court Decision, Tax Dispute, PPh OP, Individual Income Tax Article 25/29*

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### **1. Introduction**

The attempt to achieve the tax revenue target is hampered by differences in interests between tax authorities and taxpayers. Fiskus as a government apparatus makes various efforts to secure state revenue based on the set target, while taxpayers always try to pay taxes with the smallest amount in order to secure their economic capacity. This difference of interest then causes tax disputes. The audit conducted by the tax authorities produces a legal product, namely Tax Assessment Letter or Tax Payable Letter. Upon the legal product, the taxpayer may file an objection. If the decision to object, correction, reduction, elimination, or cancellation by the Tax Authority is still not in accordance with the tax calculation by the taxpayer carried out in accordance with tax laws and regulations, the taxpayer can submit a judicial legal remedy in

the form of an Appeal or Lawsuit in accordance with the object of the dispute (Pandiangan et al., 2020). The appeal or lawsuit is submitted to the Tax Court.

Every year, the Tax Court examines and adjudicates thousands of disputes of different types from three different Appellants/Defendants, namely the Directorate General of Taxes (DGT), the Directorate General of Customs and Excise (DGCE), and the Local Government (LG) . Based on data obtained from the website of the Tax Court Secretariat, the number of dispute files is shown in Table 1. The figure in Table 1 is the number of dispute files, not the number of incoming files. This means that files entered in 2019, if the dispute is still running in 2020, will have an impact on the calculation of the 2020 running files.

**Table 1. Number of Dispute Files from 2016 to 2022**

No	Appellant / Defendant	Year							Total
		2016	2017	2018	2019	2020	2021	2022	
1	Director General of Taxes	7.109	5,553	7,813	12,882	14,660	12,317	11,602	71,936
2	Director General of Customs and Excise	3,024	3,994	3,574	2,142	1,830	2,804	2,889	20,257
3	Local Government	21	32	49	24	144	67	218	555
	Total	10,154	9,579	11,436	15,048	16,634	15,188	14,709	92,748

Source: Tax Court Secretariat (2023)

Based on data obtained from the Tax Court Secretariat website, the Tax Court has resolved 82,861 disputes from 2016 to 2022. In the DGT Performance Report, it is stated that the Tax Court's decision which is within the scope of the category "winning the Directorate General of Taxes" is "reject , is unacceptable, increases the tax that must be paid and is removed from the dispute list." The ruling's rulings are given a weight of 1 (one). Meanwhile, the ruling "granting part" is given a weight of 0.5 (half) due to the fact that the DGT won some of the material. disputes filed by Taxpayers. An interesting phenomenon was found in the DGT Performance Report, where it was discovered that the large number of disputes was not supported by a high percentage of wins. For example, in 2022, the DGT's loss rate reached 55.20%. In fact, for disputes appeals, the DGT's defeat rate reached 61.95%. This means that corrections to the object of the appeal made by the DGT tend to be untenable in the Tax Court.

Submitting an appeal dispute against the DGT audit results covers several types of taxes, including Income Tax, Value Added Tax, and Land and Building Tax. Based on the 2022 Central Government Financial Report, Income Tax (PPH) is the highest contributor to tax revenue. Income Tax is divided into several types, one of which is Personal Income Tax Article 25/29 (PPH OP).

Based on the 2021 Annual Report of the Directorate General of Taxes, there is data regarding the number of registered Taxpayers from 2017 to 2021 as follows:

**Table 2. Number of Registered Taxpayers 2017 to 2021**

Type	2021	2020	2019	2018	2017
Body	3,941,523	3,676,553	3,436,161	3,217,193	3,018,731
Private Person	61,536,414	45,426,723	41,760,108	3 8,598,283	36,061,886

Treasurer	873,636	742,156	731,300	720,865	701,003
Amount	66,351,573	49,845,432	45,927,569	42,536,341	39,781,620

Source: Report Annual Directorate General of Taxation (2022)

From the data above, it can be seen that of the 66,351,573 registered taxpayers in 2021, 61,536,414 or 92.74% of them are individual taxpayers (WPOP). However, not all of these taxpayers are SPT taxpayers. Of the total mandatory SPT, only 0.36% of them progress to the examination stage. From this ratio, it is interesting to examine the number of disputes that occur and are resolved at the appeal stage, the possible types of disputes that arise, the profile of Taxpayers who submit appeals, the considerations and views of Judges and the parties to the dispute, and the results of decisions on PPh OP disputes who was tried in the Tax Court.

Personal Income Tax disputes cannot be separated from the compliance of Individual Taxpayers and the efforts made by the DGT to secure state revenues. In one study, it was explained that the level of understanding of taxpayers and the quality of tax service services had a significant positive effect on the level of taxpayer compliance. Mentioned in other research, tax morale and tax amnesty policies have a positive and significant effect on individual taxpayers' tax compliance. Other research concludes that compliance is caused by the possibility of tax audits and the threat of high fines.

However, even if the taxpayer is compliant, tax disputes can still occur, even up to the appeal stage at the Tax Court. There are several previous studies regarding Tax Court decisions. Purnomo (2005) examined the overall Income Tax dispute at the Jakarta II DGT Regional Office which ultimately proceeded to the appeal stage. The problems that occur are differences of opinion in verifying supporting evidence, problems with tax authorities in understanding and interpreting taxpayers' business and accounting patterns, as well as inadequate tax implementation regulations. In addition, this research explains the approaches used by auditors, namely testing based on cash flow, equalization and fairness comparisons. Perdana (2020) conducted research on variables in corporate income tax disputes and the relationship between these factors and the results of corporate income tax appeal dispute decisions at the Tax Court. The results of Perdana's research show that there are two variables that have the most influence on the decision, namely the cause of the dispute due to legislation. -invitation and basis for cancellation due to method. This is different from Siahaan (2012) who analyzed the causes of winning Taxpayer appeals at the Tax Court and the efforts taken by the DGT to minimize this. The results of the research show that the DGT needs to improve the quality of the results of examinations and research objections, form the same understanding with the Tax Court regarding statutory regulations and evidentiary assessments, and revise regulations that are deemed unfair based on the results of the evaluation of the Tax Court's decision .

This research was motivated by the researcher's perception of how Individual Income Tax Article 25/29 disputes can be resolved in the Tax Court. Therefore, author motivated do study regarding disputes regarding personal income tax appeals Article 25/29.

## **2. Literature Review**

### **2.1 Taxpayer Compliance**

Nurmantu (2000) in Cahyonowati (2011) defines tax compliance as a situation in which taxpayers fulfill all tax obligations and exercise their tax rights. If the taxpayer meets certain criteria as stated in Minister of Finance Regulation Number 39/PMK.03/2018 to Minister of Finance Regulation Number 209/PMK.03/2021, the taxpayer can be referred to as a compliant taxpayer in accordance with Article 17C of the KUP Law.

There are several studies related to the factors and variables that affect taxpayer compliance. Fischer et al. (1992) in Nuryanah & Gunawan (2022) explain that there are three variables that explain tax compliance behavior directly: opportunities for non-compliance, tax system/structure, and attitudes and perceptions. Two indirect categories are related to demographics and culture. Another study from Paleka et al (2023) shows that sociodemographic variables significantly affect taxpayer compliance, including income, gender, age, and education level. The study explains that gender moderates the relationship between tax rates, tax morale, and tax compliance, especially in men. This is due to the high participation of men in the labor market and other income-generating activities. (Batageka et al, 2009). In addition to the influence of gender, what needs to be considered in the sociodemographic context is the level of income. Cox's research (1984) in Paleka et al (2023) describes that on average the most non-compliant taxpayers are taxpayers with very high or very little income, while middle-income taxpayers are the most compliant.

In Indonesia, Rosid & Romadhaniah (2023) conducted research on the effectiveness of law enforcement in increasing tax compliance in Indonesia. In this research there is research on the audit coverage ratio, where the audit coverage ratio increases material compliance. In general, the audit coverage ratio (ACR) has a positive influence on formal and material compliance on the island of Java, where most of the tax offices are located (202 tax offices).

## **2.2 Bookkeeping, Recording, Reportin, and Self Assessment**

The definition of bookkeeping is explained in Article 1 of the KUP Law. Bookkeeping is a recording process carried out regularly to collect financial data and information covering assets, liabilities, capital, income and expenses, as well as the amount of the acquisition price and delivery of goods or services, which is closed by preparing a financial report in the form of a balance sheet, and a profit and loss statement for the period of the Tax Year.

Article 28 of the KUP Law explains that recording consists of data collected regularly about circulation or gross receipts and/or gross income as a basis for calculating the amount of tax payable, including income that is not a tax object and/or is subject to final tax.

The implementing rules regarding bookkeeping and recording are regulated in Minister of Finance Regulation Number 54 of 2021. In essence, Corporate Taxpayers are required to use bookkeeping, while Individual Taxpayers can use bookkeeping or recording, depending on the circumstances of the taxpayer.

This bookkeeping and recording will lead to reporting with the Self-Assessment system. Prasetyarini et al (2019) cite the opinion of Waluyo (2011) regarding the explanation of the Self-Assessment System, where the Self Assessment System is a tax collection system that gives authority, trust, and responsibility to taxpayers to independently calculate, pay, and report the amount of tax that should be paid. In the Self-Assessment system, two terms are known, namely tax determination and tax assessment. Determination in the Self-Assessment system means that taxpayers are given full authority to calculate, calculate, report and pay the tax payable themselves, while the determination in the Self-Assessment system means that the burden of proof to state that the tax payable in the Tax Return is incorrect is on the Fiskus (Purwantoro, 2011). To assess the correctness of the tax payable in the tax return, the tax authorities can conduct a tax audit.

## **2.3 Tax Audits**

The definition of audit is written in Article 1 Point 5 of the KUP Law. It states that "Audit is a series of activities to collect and process data, information, and/or evidence carried out

objectively and professionally based on an audit standard to test compliance with the fulfillment of tax obligations and/or for other purposes in the context of implementing the provisions of tax laws and regulations.". Tax audit produces legal products in the form of Tax Assessment Letter of Underpayment, Additional Tax Assessment Letter of Underpayment, Nil Tax Assessment Letter, Tax Assessment Letter of Overpayment, and Tax Collection Letter. These legal products may not match the perceptions and expectations of taxpayers (Chaniago, 2020). This disagreement can lead to tax disputes between taxpayers and tax authorities.

## **2.4 Tax Disputes**

The definition of tax disputes is explained in Law Number 14 of 2002 concerning Tax Courts in Article 1 Number 5: "Tax Dispute is a dispute arising in the field of taxation between Taxpayers or Tax guarantors and authorized officials as a result of the issuance of a decision that can be appealed or sued to the Tax Court based on tax legislation, including a Lawsuit against the enforcement of collection based on the Tax Collection Law with Compulsory Letter." Tax disputes occur when Taxpayers disagree with the tax official's views regarding obligations, rights, and related matters and take action to resolve such disagreements (Tran-Nam & Walpole, 2016).

The nature of tax disputes can be classified into two divisions: (Evelyn, 2014) a. Formal disputes: may arise when Taxpayers or the tax authority do not comply with the procedures and rules set by tax laws, especially the Tax Law (UU KUP). b. Material disputes: may arise when there is a difference between the amount of tax that should be paid or the amount of tax overpaid (in the case of restitution) according to the tax authority's calculation in the tax assessment and the amount calculated by the Taxpayer. This difference can be caused by differences in opinions on the legal basis that should be used, perceptions related to tax regulations, and disputes regarding a specific transaction.

According to Chaniago (2020), for the sake of justice for Taxpayers, there are five dispute resolution forums that Taxpayers can pursue:

1. Request under Article 16 and 36 of the Tax Law to the Directorate General of Taxes, using the "administrative court (quasi-judicial)" mechanism.
2. Objection under Article 25 of the Tax Law to the Director General of Taxes.
3. Appeal under Article 27 paragraph (1) of the Tax Law to the Tax Court.
4. Lawsuit under Article 31 paragraph (3) of the Tax Court Law in conjunction with Article 23 (2) of the Tax Law to the Tax Court.
5. Judicial Review under Article 33 paragraph (1) of the Tax Court Law to the Supreme Court.

## **2.5 Appeal to the Tax Court**

Referring to Law Number 14 of 2002, an appeal is a legal remedy that can be taken by a Taxpayer or Tax guarantor against a decision that is appealable, based on the prevailing tax laws and regulations. The disputing parties in the Tax Court consist of two sides, namely the Taxpayer or Tax guarantor, who, in one position, acts as the Appellant or Plaintiff, and the authorized official, in the other position, acts as the Appellee/Defendant (Pandiangan et al., 2020).

## **2.6 Decision tax Court**

After the completion of the appeal dispute examination process in the Tax Court, the next step is the issuance of a decision by the Tax Court Judge. For the Tax Court, according to



Article 78 of the Tax Court Law, the Tax Court's decision is based on: a) the results of the evidentiary assessment; b) the relevant tax laws and regulations; and c) the judge's conviction.

According to Ritonga (2017), in accordance with Article 80 of the Tax Court Law, the Tax Court's decision can take the form of:

- a. rejection if there is insufficient data or if the truth of the appealed material is not proven;
- b. partial or complete approval;
- c. additional tax to be paid if the panel finds that, based on calculations according to the data obtained, the amount of tax owed is greater than that stipulated in the appealed decision;
- d. inadmissible if there are formal requirements or procedures not met;
- e. correction of writing and/or calculation errors;
- f. cancellation if the issuance of the decision is not in accordance with applicable regulations.

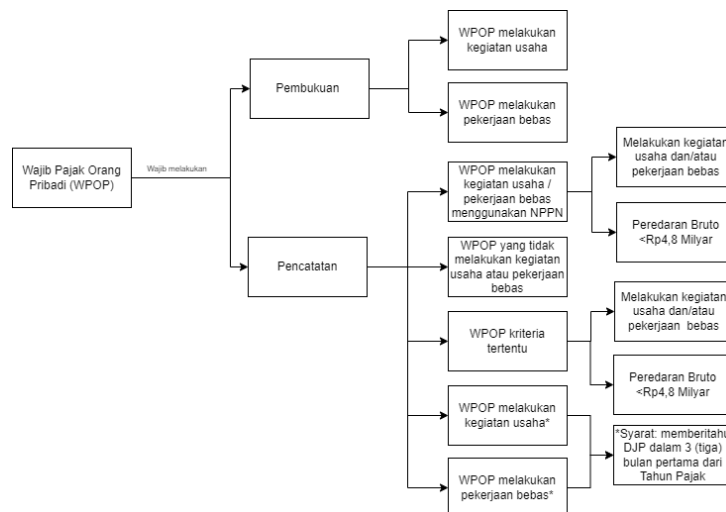
## **2.7 Obligation Taxation of Individual Taxpayers**

Following is chart distribution obligation bookkeeping or recording for Individual Taxpayers based on PMK 54 of 2021. In accordance with the self-assessment system, domestic individual taxpayers are obligated to calculate, pay, and self-report the amount of tax payable. The obligation to calculate taxes for individuals other than employees begins with bookkeeping or record-keeping. Domestic Individual Taxpayers (WPOP) engage in bookkeeping or record-keeping depending on their respective circumstances. According to the provisions of Article 2 of the Minister of Finance Regulation Number 54 of 2021, individual taxpayers engaged in business activities or freelance work are required to organize bookkeeping. However, for taxpayers with specific conditions as regulated in Article 2 Paragraph 2 of PMK 54, they are required to perform record-keeping.

The specific conditions for these individual taxpayers are: a) individual taxpayers engaged in business activities or freelance work who are allowed, in accordance with tax laws and regulations, to calculate net income using the Net Income Calculation Norm; b) individual taxpayers who do not engage in business activities or freelance work; and c) individual taxpayers who meet certain criteria.

According to Article 14 of the Income Tax Law, the Net Income Calculation Norm (NPPN) is used to calculate net income. The amount of NPPN depends on the Classification of Business Fields (KLU), which, in its preparation, refers to the Standard Classification of Business Fields (KBLI) compiled by the Central Statistics Agency. The regulations regarding KLU refer to the Director General of Taxation's Decision Number KEP-233/PJ/2012 and subsequent amendments. The regulation on KLU is based on the Director General of Taxation Regulation Number PER-12/PJ/2022 concerning the Classification of Business Fields for Taxpayers.

The following is a chart outlining the obligation of bookkeeping or record-keeping for individual taxpayers based on PMK 54 of 2021.



**Figure 1.** Distribution Chart Obligation Bookkeeping or Recording for WPOP  
 Source: processed Writer from PMK 54 of 2021

From the results of bookkeeping and record-keeping, the taxable income can be calculated. In calculating taxable income, Articles 6 and 9 of the Income Tax Law regulate the deductible and non-deductible costs from the amount of Taxable Income for domestic taxpayers and permanent establishments.

Taxable income, as per Article 16 of the Income Tax Law (UU PPh), is the basis for calculating the amount of Income Tax due. Article 16 of the UU PPh explains that "For domestic taxpayers, there are basically two ways to determine the amount of Taxable Income, namely calculation by ordinary means and calculation using the Net Income Calculation Norm. In addition, there is a method of calculation using the Special Calculation Norm, intended for specific taxpayers regulated by or based on the Minister of Finance Regulation." Then, the income tax due can be calculated using the applicable tax rates.

To ensure that the tax settlement in the current tax year approaches the amount of tax due for that tax year, it is implemented through tax withholding/collection by another party, or the payment of Article 25 Income Tax installments by the taxpayer (Santosa and Sadimin, 2011). Article 25 Income Tax is the tax paid by the taxpayer as an installment payment based on certain calculations regulated in Article 25 of the Income Tax Law (Martianto, 2010). If the tax due is greater than the tax credit, according to Article 29 of the Income Tax Law, the deficiency in tax payment must be settled before submitting the Annual Income Tax Return (SPT PPh).

The submission of the SPT is regulated in Minister of Finance Regulation Number 243/PMK.03/2014 and subsequent amendments, and Minister of Finance Regulation Number 18/PMK.03/2021. In Article 2, it is mentioned that every taxpayer must complete the SPT accurately, completely, and clearly, in the Indonesian language using Latin letters, Arabic numerals, Rupiah currency units, and sign and submit it to the tax office where the taxpayer is registered or confirmed or at another place designated by the tax office. For Annual Income Tax Returns, the SPT also contains data on the amount of business turnover, income, including non-taxable income, the amount of Taxable Income, the amount of tax owed, the amount of tax credit, the amount of tax deficiency or excess, the amount of assets and liabilities, the date of payment of Income Tax Article 29, and other data related to the taxpayer's business activities. In contrast, the Periodic Income Tax Return, in addition to containing data as

intended in Article 4 paragraph (1), also includes data on the number of taxable objects, the amount of tax owed, and/or the amount of tax paid, the date of payment or deposit, and other data related to the taxpayer's business activities.

### **3. Research Methods**

#### **Approach Study**

The method used in study This is method qualitative with a descriptive approach, where the aim study descriptive is For obtain illustrative data topics of interest (Sekaran and Bougie, 2017) . This research aims to provide a more detailed picture of individual taxpayer appeal disputes at the Tax Court, the results of decisions, and the underlying considerations.

#### **Types of Data, Population and Research Samples**

The source of data for this research is secondary data. The secondary data used in this study are decisions from the Tax Court, which can be directly downloaded from the Tax Court Secretariat website. The population of data used in this research is the Tax Court decisions on disputes related to Article 25/29 Individual Income Tax that were decided during the years 2019 to 2022. For sample selection, the method used is purposive sampling, where according to Sekaran and Bougie (2016), this sampling is limited to a specific type that can provide the desired information, either because only they possess it, or they meet certain criteria set by the researcher. The criteria for sample decisions set in this study are as follows: 1) It is a Tax Court decision made during the years 2019 to 2022; 2) It is a Tax Court appeal decision on disputes related to Article 25/29 Individual Income Tax; 3) It is an appeal file, disregarding lawsuit files; 4) It has verdicts such as "fully granted," "partially granted," "rejecting the request," and "increasing the tax paid." Excluding verdicts such as "revoking" and "not acceptable." ; 5) Only considering decisions that can be downloaded from the "profiling" application and the Tax Court Secretariat website.

#### **Procedure Data Collection**

This study utilizes Tax Court decision data that meets the specified criteria. The decision data is obtained from the website and archives of the Tax Court Secretariat, by searching for decision data in the archives of the Tax Court Secretariat using the profiling application. Within the application, only disputes related to Individual Income Tax are selected to be displayed. Additionally, decisions are obtained from the Tax Court Secretariat website. The search is conducted using the filter feature. In the filter, the dispute code ".14," which is the code for Individual Income Tax disputes under Article 25/29, is inputted.

#### **Data analysis Method**

In analyzing qualitative data, the method used is content analysis. This method is employed to understand the main points presented in each Tax Court decision. These decisions are then identified to determine trends in decisions related to Personal Income Tax disputes in the Tax Court during the period from 2019 to 2022. Various aspects analyzed include the type of taxpayer's business, the gender of the taxpayer filing the appeal, the taxpayer's location, the number of taxpayers represented by legal representatives during Tax Court sessions, the dispute amount, the tax year in which the dispute was filed, correction reasons made by the Tax Office (DGT), taxpayer arguments during the dispute, the verdict of the Judges' Panel, and the outcomes of taxpayer and Tax Office victories in Personal Income Tax disputes in the Tax Court.

Data reduction and data display techniques are used to identify and analyze the aforementioned elements. Data reduction involves the process of selection, coding, and categorization of data, while data display refers to the way data is presented (Sekaran and

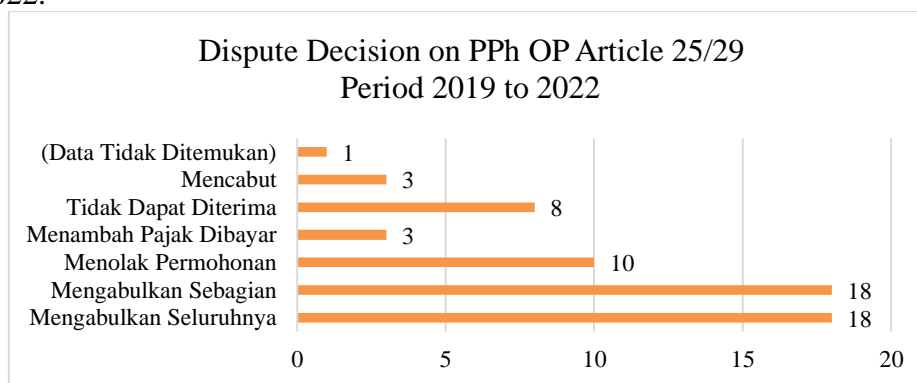


Bougie, 2016). After identification, the analysis is presented in the form of narratives and tables, ultimately providing explanations for the research questions that underlie this study.

#### 4. Results and Discussions

##### **Analysis Development Individual Income Tax Disputes in the Tax Court from 2019 to 2022**

There are 61 decisions on disputes related to Personal Income Tax Article 25/29 that were decided during the period from 2019 to 2022. The disputes show an increasing trend. Despite the upward trend, compared to the overall disputes heard in the Tax Court, the proportion of Personal Income Tax Article 25/29 disputes in the Tax Court is relatively low. Out of a total of 61,579 dispute files, only 61 decisions are related to Personal Income Tax Article 25/29 disputes. This means that the average annual proportion is only 0.10%. Out of the 61 decisions, there are eight decisions with "Not Acceptable" verdicts, three decisions with "Revocation" verdicts, and one decision with an inaccessible file. Therefore, the analysis will be conducted on 49 decisions that meet the criteria. Figure 5.2 shows the Tax Court decisions regarding disputes related to Personal Income Tax Article 25/29 that were decided during the period from 2019 to 2022.



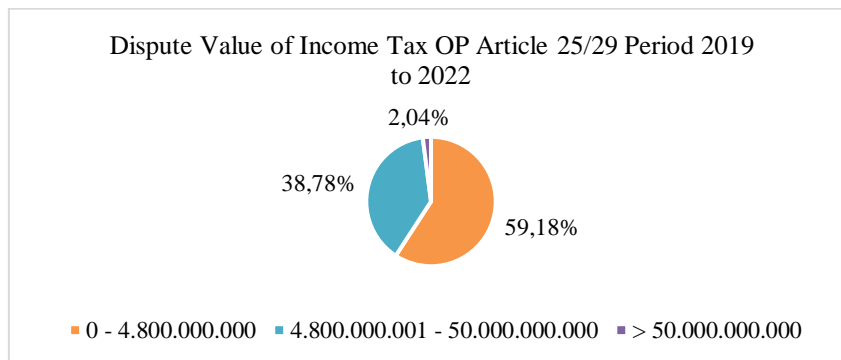
**Figure 2.** Ruling on Income Tax OP Article 25/29 Period 2019 to 2022  
 Source: Processed by the Author (2023)

In the 2022 DGT Annual Report, it is explained that the Tax Court's decision which is within the scope of the category "winning the Directorate General of Taxes" is rejecting, not being accepted, increasing the tax that must be paid, and being removed from the dispute list. If the rulings "revoke" and "unacceptable" are excluded from the calculation, because the decision cannot be subjected to further analysis, then the DGT wins only 13 decisions or 26.53%, lower than the decision that wins the WP, namely 18 decisions or 36.73% of the 49 decisions that can be analyzed further. Apart from that, there were also 18 decisions that granted some of the WP's requests, which in the DGT Annual Report were given a weight of 0.5, so they were deemed to be in favor of the WP and DGT.

These disputes originate from Tax Assessment Letters for the 2008 to 2019 tax years. From the results of reviewing the decisions, it is known that the 2008 SKP was only decided in 2020, the longest among other disputes, namely 12 years. On average, disputes have a distance of around 6.86 years from the year of the Tax Assessment Letter until the issuance of the decision from the Tax Court.

**Analysis Characteristics of the submitting Taxpayer Personal Income Tax appeal disputes in the Tax Court**

From 2019 to 2022, of the 49 disputes that can be studied, the average dispute value is IDR17,422,570,323.00, with the highest dispute value being IDR543,640,338,947.00 and the lowest dispute value being IDR175,431,702.00. The dispute with the highest dispute value is filed by taxpayers who work as private employees, while the dispute with the lowest value is filed by taxpayers engaged in Real Estate Owned or Leased. The following is a diagram illustrating the dispute value in disputes over Income Tax OP Article 25/29 for the period 2019 to 2022.



**Figure 3:** Dispute Value of Income Tax OP Article 25/29 for the Period 2019 to 2022  
 Source: Processed by the Author (2023)

Based on the classification of business fields, 21 disputes were filed by non-government employees and private employees. Meanwhile, of the disputes submitted by employees, six of them are known to have businesses. So, it can be concluded that there are at least 27 disputes submitted by taxpayers who own businesses. 13 of the 27 disputes have a dispute value of more than 4.8 billion, so there is a possibility that the Taxpayer who submitted the 13 disputes has an obligation to carry out bookkeeping.

The majority of PPh OP Article 25/29 disputes were submitted by men, with a percentage of 86% of the 49 disputes. Disputes submitted by women amounted to seven taxpayers, or around 14% of the sample. Fourteen percent of disputes were submitted by female taxpayers from three different field classifications, namely private employees, beauty salon services, and owned or rented real estate. Compared to male taxpayers, the dispute value tends to be lower, where the highest dispute value is only IDR 7,480,953,560.00, which was submitted by a taxpayer with a business classification in the form of beauty salon services. Of the seven disputes submitted by female taxpayers, three of them were worth less than one billion rupiah.

An appeal can be submitted by the Taxpayer himself or accompanied or represented by a legal representative as regulated in Article 34 of the Tax Court Law. For disputes regarding PPh OP Article 25/29 appeals, it was recorded that there were 39 Taxpayers who trusted their legal representatives as their representatives to attend the trial, three Taxpayers who attended accompanied by legal representatives, and seven Taxpayers who came alone to appear at the Tax Court. Taxpayers who come in person to appear at the Tax Court tend to have a relatively smaller dispute value compared to Taxpayers who are represented by legal counsel, namely between IDR 192,841,667.00 to IDR 6,078,389,861.00. Even though they were not assisted by legal counsel, none of the taxpayers who attended the hearing themselves had their appeals rejected. It was recorded that of the seven disputes submitted by the seven Taxpayers, three of them were decided by "granting part" and the remaining four were decided by "granting the whole".

Of the 49 disputes studied, it is known that disputes regarding Personal Income Tax Article 25/29 were submitted by 40 different Taxpayers. It is known that there were seven Taxpayers who submitted more than one dispute during the 2019 to 2022 period, with the most disputes submitted by the same Taxpayer amounting to 3 disputes. The type of Taxpayer who submitted the most appeals disputes regarding Personal Income Tax 25/29 for 2019 to 2022 was Taxpayers classified as Private Employees, namely 26 disputes submitted by 21 Taxpayers. Based on the results of the review, the tax dispute with the highest value, with a dispute value of IDR 543,640,338,947.00, was submitted by a private employee.

**Table 3. Taxpayer Business Field Classification**

No.	Classification Business Field (KLU) / Standard Classification of Indonesian Business Fields (KBLI)	Number of WPs	Number of Disputes
1	Individual Service Activities Others YTDL	1	1
2	Beauty Salon Services	1	1
3	Government employees	1	1
4	Employee Private	21	26
5	Breeding and Cultivation of Broiler Chickens	1	1
6	Wholesaling of various kinds of merchant goods Retail, not cars and motorbikes	1	1
7	Textile Wholesale Trade	1	1
8	Trading Retail of Pharmaceutical Goods in Pharmacies	1	3
9	Trading Retail of Jewelry Goods	1	1
10	Trading Retail Various Kinds of Mainly Goods Food, Drinks or Tobacco in Supermarkets/Minimarkets	1	1
11	Trading Retail Various Kinds of Mainly Goods Food, Drink, or Tobacco Not in supermarkets/ Minimarket (Traditional) for "Other Areas"	1	2
12	Trading Retail Cosmetics	1	1
13	Trading Retail Other Not Included in Group 47721 SD 47727	1	1
14	Trading Retail Video Game Equipment and The Like	1	1
15	Fruit Plantation Coconut Palm	2	2
16	General Practitioner Practice	2	3
17	Real Estate Owned or Leased	1	1
18	(Not known)	1	1
	<b>Total</b>	<b>40</b>	<b>49</b>

Source: Processed by the Author (2023)

Apart from coming from various business field classifications, Taxpayers who appeal the Dispute for PPh OP Article 25/29 also come from different regions. Table 4 show distribution location of the Taxpayer who submitted the application appeal dispute for Personal Income Tax Article 25/29 for the period 2019 to 2022.

**Table 4. Location of Taxpayers Submitting Appeals**

Locations Per Province	Number of WPs	Amount Dispute	Location Per City/ Regency	Number of WPs	Amount Dispute
West Sumatra	2	2	Bukittinggi	2	2
Riau	1	1	Bengkalis	1	1

Locations Per Province	Number of WPs	Amount Dispute	Location Per City/ Regency	Number of WPs	Amount Dispute
Bangka Belitung Islands	1	1	Pangkal Pinang	1	1
Banten	1	1	Tangerang	1	1
DKI Jakarta	21	25	West Jakarta	1	1
			Central Jakarta	6	6
			South Jakarta	10	14
			North Jakarta	4	4
West Java	4	4	Bekasi	2	2
			Bogor	1	1
			Karawang	1	1
Central Java	1	1	Semarang	1	1
East Java	6	8	Surabaya	6	8
South Sulawesi	1	3	Makassar	1	3
North Sulawesi	1	1	Kotamobagu	1	1
Southwest Papua	1	2	Shove	1	2
<b>Total</b>	<b>40</b>	<b>49</b>	<b>Total</b>	<b>40</b>	<b>49</b>

Source: Processed by the Author (2023)

### Causal Factor Analysis Individual Income Tax Disputes Article 25/29

Broadly speaking, Income Tax Article 25/29 Individual disputes can be divided into two main divisions, namely formal disputes and material disputes. Of the 61 causes of disputes, 89% are material disputes and the remaining 11% are formal disputes. However, one dispute may consist of both formal and material disputes. Of the seven formal disputes recorded, two also had material disputes in them.

Formal disputes consist of seven decisions submitted by seven taxpayers, while material disputes consist of four main disputes covering 54 disputes. The following is the number of Income Tax 25/29 OP decisions based on these major classifications.

**Table 5. Classification Disputes per Year Dispute**

CAUSE OF DISPUTE	2019	2020	2021	2022	GRAND TOTAL
<b>FORMAL</b>					
a. Do Error		1	2		3
b. Do not do Obligation Taxation				3	3
c. Do not know Obligation Taxation				1	1
<b>MATERIAL</b>					
<b>1. Business costs</b>					
a. Difference opinion about costs For earn , bill and maintain income ( 3M Principles )		2		1	3
<b>2. Cost of goods sold Sale</b>					
a. Difference method COGS calculation	1				1
b. Difference opinion about costs For earn, collect and maintain income (3M Principles )				1	1
c. Difference opinion about supply goods		1			1
<b>3. Tax Credits</b>					

CAUSE OF DISPUTE	2019	2020	2021	2022	GRAND TOTAL
a. Difference opinion about whether or not Income Tax that has been cut for credited			1		1
<b>4. Net Income</b>					
<b>1. Correct on Other Domestic Income</b>					
a. There is analysis cost a life based on fairness cost life Appellant _		2		2	4
b. Difference classification income		2			2
c. Difference method calculation object tax between Appellee and Appellant _				1	1
d. Difference views and evidence connection with transaction share					
- Lack of proof connection with borrowing account Appellant for _ transactions carried out by other parties (nominees)	2	1	1	2	6
- Difference opinion about ownership share			1	1	2
e. Difference opinion on ownership status treasure					
- Difference opinion on ownership status asset			4		4
- Difference opinion on ownership status treasure grant				1	1
f. Absence _ proof cutting Final Income Tax in connection with profit sale share or reception dividend		1		1	2
g. There is no adequate evidence _ on existin mutations _ in account Appellant _	2	2	3	6	13
<b>2. Correct on Income Outside Country Other</b>					
a. Lack of Proof on Reception Remuneration from Outside Country				1	1
b. Difference View on Compensation Loss from Buying and Selling Shares Abroad	1				1
<b>3. Relevant Domestic Net Income with Business and/ or Work Free</b>					
a. Use account personal for activity company Appellant _		2			2
b. Difference base calculation income gross		4			4
c. Differences in Calculation Norms Net Income					
- The amount of the calculation norm income net considered No in accordance with reality on the ground				1	1



CAUSE OF DISPUTE	2019	2020	2021	2022	GRAND TOTAL
- Difference base law in determine the calculation norms income net			1		1
- Difference opinion is the income received by the Appellant constitutes income from Income services / work free or Income connection with work	1	1			2
<b>Grand Total</b>	<b>7</b>	<b>17</b>	<b>13</b>	<b>22</b>	<b>61</b>

Source: Processed by the Author (2023)

### **Analysis Recommendation for Overcome Repeatedly Dispute**

In order to seek recommendations to avoid recurring disputes in the future, content analysis was conducted by comparing the arguments of the Appellant who made the correction as the source of the dispute, the arguments of the Appellant who opposed the correction, and the opinions of the judge who made the decision on the dispute based on the information obtained.

#### 1. Formal Disputes

*The Appellant Does Not Know the Fulfillment of Tax Obligations properly and correctly*

The Appellant did not report his assets in the Annual Tax Return because he did not know how to fulfill his tax obligations properly. In order for similar disputes to be reduced in the future, efforts are needed to improve taxpayers' knowledge in relation to their tax obligations. This can be done by counseling and socialization activities regarding the rights and obligations of taxpayers as well as providing technical guidance on the filling of Annual Tax Return for taxpayers.

*The Appellant Do Mistakes / Mistakes in Filling out SPT*

The Appellant has tax awareness, but is still lacking in implementation. Therefore, in order to reduce similar disputes in the future, DGT needs to intensify the activities of counseling, socialization and technical guidance for taxpayers in connection with the filling of tax returns. DGT also needs to increase the effectiveness of the help desk at each Tax Office and prepare content, display materials, or props that are easily understood by taxpayers in connection with the obligations that must be fulfilled by taxpayers. DGT also needs to remind taxpayers to always keep and secure any transaction evidence owned, so that when one day taxpayers realize their mistake, taxpayers can make corrections or provide information to the tax office by submitting evidence related to the actual transaction.

*The Appellant Did Not Implement Obligation Taxation*

DGT is necessary increase compliance and WP awareness of taxation obligation, with increases supervision and inspection on Taxpayers. DGT also needs to increase technical knowledge of taxation in relation to the latest laws and regulations to taxpayers so that taxpayers do not make mistakes in using rates or choosing the legal basis. In addition to the matters mentioned above, the Appellant should provide an explanation to the Appellee that the Appellee's use of a bank statement to recalculate the gross turnover of the business is inappropriate, indicate a more appropriate method for calculating the gross turnover of the business, and submit supporting documents.

#### 2. Material Disputes

*There is No Adequate Evidence of the Mutations in the Appellant's Accounts*

This dispute is an evidentiary dispute, where the Appellant must be able to show sufficient evidence showing that the credit mutation originated from a debt and credit transaction, not

from certain income from other businesses and does not show any additional economic capacity. In order to prevent similar disputes from recurring, the Appellant needs to retain and document evidence of transactions and needs to document each payable-receivable agreement in a valid agreement document.

*Differences of Opinion on the Status of Property Ownership*

For company assets that are deemed to be the Appellant's personal assets, the Appellant needs to prove that the assets actually belong to the company and not to him personally. The Appellant needs to keep and document proof of transactions, and if necessary, document every transaction concerning the company on a black and white document.

*Differences in Views and Evidence in relation to Share Transactions*

- a) Lack of substantiation in relation to the Appellant's borrowing of accounts for transactions carried out by other parties (nominees)

To prevent similar disputes from recurring, taxpayers need to be constantly reminded not to lend their accounts for other parties' transactions. If it is necessary to lend the account, a black and white agreement is required to show that the nominee transaction using the taxpayer's account is a transaction carried out by the other party, not by him.

- b) Difference opinion about ownership share

This dispute is a juridical and evidentiary dispute, where there are different views on the legal basis, whether the shares are recognized as belonging to the Appellant or not. The auditors need to be equipped with technical skills regarding the taxpayers' business process to be able to identify transactions. Taxpayers should be given understanding and awareness to always document every transaction made.

## **5. Conclusions**

This research is motivated by the researcher's perception of how disputes related to Personal Income Tax Article 25/29 can be resolved in the Tax Court. The study aims to analyze the development of disputes related to Personal Income Tax in the Tax Court, the characteristics of individual taxpayers filing disputes related to Personal Income Tax in the Tax Court, and the factors causing disputes related to Personal Income Tax Article 25/29 in the Tax Court, along with solutions to prevent similar disputes from recurring in the future.

Based on the research findings through content analysis, the following conclusions can be drawn:

1. During the period from 2019 to 2022, based on the year of verdict pronouncement, decisions on Personal Income Tax Article 25/29 in the Tax Court experienced an increasing trend, while based on the tax year filed for appeal, it tended to fluctuate. Out of 61 decisions related to Personal Income Tax Article 25/29 during 2019 to 2022, 24 of them resulted in victories for the Tax Office (DGT), but these victories were offset by decisions with the verdicts "revocation" and "not acceptable," totaling three and eight decisions, respectively. For the dispute amount, 59.18% of them were valued below 4.8 billion rupiahs, with an average dispute value of Rp17,422,570,323.00. This indicates that the dispute value covers a fairly diverse range.
2. Taxpayers filing disputes related to Personal Income Tax Article 25/29 during the years 2019 to 2022 have the following characteristics: 86% are male, 21 out of 40 identified taxpayers work as private employees, 21 taxpayers are located in DKI Jakarta, and during the court proceedings, 39 taxpayers were represented by legal representatives.
3. Disputes related to Personal Income Tax Article 25/29 from 2019 to 2022 can be classified into two major classifications, namely formal and material disputes. Formal disputes arise

because the Appellant is not well-informed about fulfilling tax obligations correctly, makes mistakes/errors in filling out the tax return (SPT), and does not fulfill tax obligations. Material disputes consist of four main issues, namely net income, cost of goods sold, operating expenses, and tax credits. Among these four main issues, the most common cause of disputes is related to net income. The top three causes related to net income disputes are due to a lack of adequate evidence for the mutations in the Appellant's account, differences in views and evidence regarding stock transactions, and differences in opinions about asset ownership status.

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