



1 of 1

[Download](#) [Print](#) [Save to PDF](#) [Save to list](#) [Create bibliography](#)*International Journal of Criminology and Sociology* • [Open Access](#) • Volume 10, Pages 722 - 728 • 8 February 2021**Document type**Article • [Hybrid Gold Open Access](#) • [Green Open Access](#)**Source type**

Journal

ISSN

19294409

DOI

10.6000/1929-4409.2021.10.86

[View more](#)

Legal reformation of tax court in Indonesia: Reforming legal culture, institutional and legislative aspects

[Ispriyarso, Budi^a](#) ; [Bayuseno, Athasius P.^a](#); [Wahab, Harlida Abdul^b](#) [Save all to author list](#)^a Faculty of Law, Diponegoro University, Semarang, Indonesia^b Universiti Utara Malaysia, Malaysia

24

Views count

[View all metrics](#) [View PDF](#) [Full text options](#) [Export](#) **Abstract**

Author keywords

Sustainable Development Goals 2022

SciVal Topics

Metrics

Abstract

This research is motivated by the many weaknesses that exist in the Ppajak court in Indonesia. Therefore, this research needs to be carried out with the aim that the tax court in the future will be better, more certain in law, and just. The problem is the reason for reforming the tax court in Indonesia and the way to reform the law on the tax court in Indonesia. The research method used is a statutory, historical, and comparative approach. The result of his research is that the tax court in Indonesia must be reformed because it contains many weaknesses. Furthermore, the findings show that tax court reform must be carried out from the aspects of legislation, institutional and legal culture. Based on the statutory aspect, synchronization of laws must be carried out. Based on the institutional aspect, institutional improvement must be carried out. Based on the aspect of legal culture, this must be done by increasing the morale of the parties. The novelty of this research is that the tax dispute settlement model is found after the tax court becomes a special court within the state administrative court. In conclusion, the tax court in Indonesia still contains many weaknesses, so it must be reformed immediately. © 2021 Ispriyarso et al.; Licensee Lifescience Global. This is an open access article licensed under the terms of the Creative Commons Attribution Non-Commercial License (<http://creativecommons.org/licenses/by-nc/3.0/>) which permits unrestricted, non-commercial use, distribution and reproduction in any medium, provided the work is properly cited.

Author keywords

Indonesia; Legal culture; Legal institutions; Legal reform; Legislation; Tax court

Cited by 0 documents

Inform me when this document is cited in Scopus:

[Set citation alert >](#)**Related documents**

Independence and procedures of tax dispute resolution institutions in Indonesia and East Asian countries

Ispriyarso, B. , Saadah, N. (2019) *International Journal of Innovation, Creativity and Change*

Sentencing of minor offences in Indonesia: Policy, practice and reform

Susilowati, C.M.I. (2021) *International Journal of Criminology and Sociology*

Law Enforcement and Community Participation in Combating Illegal Logging and Deforestation in Indonesia

Ardiyanto, S.Y. , Saraswati, R. , Soponyono, E. (2022) *Environment and Ecology Research*[View all related documents based on references](#)

Find more related documents in Scopus based on:

[Authors](#) [Keywords](#) 

International Journal of Criminology and Sociology



HOME / Editorial Team

Editorial Team

Editor-in-Chief:



Mitchel P. Roth

(Sam Houston State University in Huntsville, Huntsville, TX, USA) [View Profile](#)

Associate Editor:



Dieter Bogenhold

(Alpen-Adria University Klagenfurt, Austria) [View Profile](#)

Editorial Board Members:

Ety Elisha (Max Stern Yezreel Valley College, Jezreel Valley, Israel) [View Profile](#)

Donato Castronuovo (University of Ferrara, Ferrara, Italy) [View Profile](#)

Danijela V. Spasic (University of Criminal Investigation and Police Studies, Belgrade, Serbia) [View Profile](#)

Elsbeth McInnes (University of South Australia, Adelaide, South Australia) [View Profile](#)

Diana Janušauskienė (Lithuanian Centre for Social Sciences, Vilnius, Lithuania) [View Profile](#)

Georgi Petrunov (University of National and World Economy, Sofia, Bulgaria) [View Profile](#)

Eunyoung Kim (Catholic Kwandong University, Gangneung, South Korea) [View Profile](#)

Edlyne E. Anugwom (University of Nigeria, Nsukka, Nigeria) [View Profile](#)

Deborah Smith Arthur, JD (Portland State University, Portland, USA) [View Profile](#)

Hua-Lun Huang (University of Louisiana, Lafayette, USA) [View Profile](#)

Fahid Qurashi (Staffordshire University, Staffordshire, England) [View Profile](#)

Jennifer Hankel (Denver, Colorado, USA) [View Profile](#)

Isabelle Bartkowiak-Théron (University of Tasmania, Tasmania, Australia) [View Profile](#)

Johnson Ayodele (Lead City University, Ibadan, Oyo State, Nigeria) [View Profile](#)

Juan Luis Lopez-Aranguren (University of Zaragoza, Zaragoza, Spain) [View Profile](#)

Open Journal Systems

INFORMATION

[For Readers](#)

[For Authors](#)

[For Librarians](#)

Vol. 10 (2021)

PUBLISHED: 2021-02-08

ARTICLES

Features of Modern Marketing in Innovation for Socio-Economic Development

Lidia Sergeevna Budovich

1-6

 PDF

A Sociological Analysis of the Destructive Motivation of Public Servants: Causes and Avoidance

Alena Aleksandrovna Vasilieva, Alexander Fedoseevich Borisov, Diana Anatolievna Narozhnaia, Ivan Vladimirovich Kyrtiak, Yaroslav Alekseevich Vorontsov

7-14

 PDF

An Analysis of Ibn-Khaldun's Theory in light of Covid-19 Pandemic

Mohammed Musallem Binham Alameri, Khawlah M. AL-Tkhayneh

15-21

 PDF

Criminological Outlook of Overcoming Disproportionate Punishment in Environmental Crimes

Mahrus Ali, Ach Tahir, Faisal, Irnawati, Pujiyono, Barda Nawawi Arief

22-32

 PDF

Implementation of the Constitutional Court Decision Regarding the Execution of Fiduciary Guarantees and Inclusion of Default Clauses in Indonesia

Siti Malikhatun Badriyah, R. Suharto, Marjo, Retno Saraswati, Muhammad Shafiyuddin Wafi

33-38

 PDF

Justice Sector Corruption: Will Indonesia Neutralize it

Muhammad Yunus Idy, Andi Arfan Sahabuddin

39-44

 PDF

Penal and Non-Penal Approaches to the Legal Enforcement of Child Marriage: A Political Analysis of Criminal Law

Sri Ismawati

45-50

 PDF

Implementation of Multicultural Values in Islamic Religious Education Based Media Animation Pictures as Prevention of Religious Radicalism in Poso, Central Sulawesi, Indonesia

Hamlan Andi Baso Malla, Misnah Misnah, A. Markarma

51-57

 PDF

Legal Effective of Putting "Business as Usual" Clause in Agreements

Yapiter Marpi, Erlangga, Bakti Toni Endaryono, Krismayu Noviani

58-70

 PDF

Social Forestry: The Balance between Welfare and Ecological Justice

New Direction to the Sustainable Development Goals in Job Creation Bill in Indonesia
Anggita Doramia Lumbanraja 703-708

 PDF

Business Relationships between Corporations and Distributors: A Study of Petroleum Business Law in Indonesia

Budi Santoso 709-715

 PDF

Legal Aspect of Relationship between Political Parties, People, and People's Representatives

Dwi Putri Cahyawat, Zainal Arifin Hoesein 716-721

 PDF

Legal Reformation of Tax Court in Indonesia: Reforming Legal Culture, Institutional and Legislative Aspects

Budi Ispriyarsa, Athasius P. Bayuseno, Harlida Abdul Wahab 722-728

 PDF

Public Policy: Inconsistency of Online and Conventional Land Transportation Regulations in Indonesia on Social Conflict Implications

Djasa Pinara Gusti, Bambang Supriyono, Hendro Wardhono, Mochammad Rozikin, Bambang Slamet Riyadi 729-744

 PDF

Overcoming the Modern Socio-Cultural Crisis – from Postmodern to Post-Postmodern: Theoretical Aspects

Tatyana Gumenyuk, Mariana Palchynska, Polina Herchanivska, Yuriy Kozak, Nataliia Kobyzhcha 745-752

 PDF

Moral Standards in the Psychological Structure of the Personality of Students of Higher Education Institutions

Anna Liakishcheva, Ihor Salamakha, Liudmyla Malimon, Nataliia Khanykina, Maryna Fedorenko, Yuliia Makieshyna 753-758

 PDF

The Role of International Adjudicative Bodies in Prosecuting Genocide Crime: A Case Study of International Criminal Tribunal for the Former Yugoslavia (ICTY)

Joko Setiyono, Kholis Roisah 759-765

 PDF

New Model of Local Government Administrative Service in a New Normal Pattern of Behavior Era in Indonesia

Petrus Polyando, Kartiw 766-777

 PDF

Sentencing of Minor Offences in Indonesia: Policy, Practice and Reform

Christina Maya Indah Susilowati 778-783

 PDF

Exploring Two Types of Aggressive Behavioural Risk Factors among Illegal Motorcycle Street Racers in Malaysia

Zalmizy Hussin, Siti Rohana Ahmad 784-794

 PDF

Preventing Post-Conflict Terrorism in Poso through Message of Peace: A Case Study of Peace-Striving Khalifah Group

Muhammad Khairil, Raisa Alatas, Dyah Fitria Kartika Sari, Fadhliah 795-800

Covid-19, Human Displacement, and Expanding Crises of Insecurity in Africa: The case of Almajiri Children in Nigeria

Samuel Chukwudi Agunyai, Victor Ojatorotu

1443-1454

 PDF**Bio-Psychosocial Impact on the Development of Depression in Adolescents**

Precious Chibuike Chukwuere

1455-1463

 PDF**A Review of the Civil Society Role in Exposing COVID-19 Corruption in Zimbabwe**

Raquel A. Asuelime

1464-1473

 PDF**Challenges and Opportunities of South Africa's Electronic Vaccination Data System in the Provision of COVID-19 Vaccines**

Costa Hofisi, Lewis Edwin Chigova

1474-1480

 PDF**The Development of Strategies to Teach Listening and Speaking Skills to English Second Language (ESL) Learners in African Society: Insight from the Pinetown District, KwaZulu Natal**

Bheki Mthembu, Pravina Pillay

1481-1488

 PDF**The Role of Gender Power Imbalances in the Spread of HIV among Women in Intimate Relationships: Guidelines for Social Work Practice**

Goitseone Emelda Leburu-Masigo, Nathaniel Phuti Kgadima

1489-1498

 PDF**Covid-19 Vaccine and Scholastic Performance of Learners: A Perspective of Internal Stakeholders**

Ngwako Solomon Modiba

1499-1508

 PDF**The Role of Contexts in the Construction of Academic Identity in Selected South African Universities**

David Matsepe, Mugwena Maluleke

1509-1514

 PDF**Experiences of Unemployed Black People Living with Disabilities in Soshanguve Township, South Africa - An Exploratory Study**

Nomna Linda Jobodwana, Rendani Tshifhumulo

1604-1612

 PDF**Challenges and Opportunities of Public Sector Innovation in Fighting the Covid-19 Pandemic**

Lewis Edwin Chigova, Costa Hofisi

1717-1725

 PDF**Gender, Conflict and Peace-Building in Africa: A Comparative Historical Review of Zulu and Igbo Women in Crisis Management**

Kelechi Johnmary Ani, Dominique Emmanuel Uwizeyimana

1726-1731

 PDF**Travails of Mentally Challenged Relatives Coping with Care in Thulamela Municipality**

Konanani Constance Matambela, Rendani Tshifhumulo

1732-1745

Legal Reformation of Tax Court in Indonesia: Reforming Legal Culture, Institutional and Legislative Aspects

Budi Ispriyarso^{1,*}, Athasius P. Bayuseno¹ and Harlida Abdul Wahab²

¹Faculty of Law, Diponegoro University, Semarang, Indonesia

²Universiti Utara Malaysia, Malaysia

Abstract: This research is motivated by the many weaknesses that exist in the Pajak court in Indonesia. Therefore, this research needs to be carried out with the aim that the tax court in the future will be better, more certain in law, and just. The problem is the reason for reforming the tax court in Indonesia and the way to reform the law on the tax court in Indonesia. The research method used is a statutory, historical, and comparative approach. The result of his research is that the tax court in Indonesia must be reformed because it contains many weaknesses. Furthermore, the findings show that tax court reform must be carried out from the aspects of legislation, institutional and legal culture. Based on the statutory aspect, synchronization of laws must be carried out. Based on the institutional aspect, institutional improvement must be carried out. Based on the aspect of legal culture, this must be done by increasing the morale of the parties. The novelty of this research is that the tax dispute settlement model is found after the tax court becomes a special court within the state administrative court. In conclusion, the tax court in Indonesia still contains many weaknesses, so it must be reformed immediately.

Keywords: Tax court, legal reform, legislation, legal institutions, legal culture, Indonesia.

1. INTRODUCTION

According to the conventions of Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, it declares the State of Indonesia shall be a state based on the rule of law. Indonesia is a nation where every law executed by the Government affairs must be relied on the applicable law (Ridwan, 2011). In-state law, law enforcement must be done consistently, and the law must become a commander. Up to now, people have realized that the prolonged multidimensional crisis has happened in Indonesia because the law has been failed to become a commander (Tyesta *et al.*, 2020). The law is expected to be a formula for curing "the sickness of the nation" resulting from the prolonged crisis, but the law's implementation in practices runs unexpectedly. Presumably, law enforcement was performed unsatisfactorily (Pudyatmoko, 2013). Concerning law enforcement, the institutions of law enforcement are required. For law enforcement in a country, law enforcement authorities are needed. Moreover, the existence of these law enforcement institutions to carry out law enforcement would play significant roles in giving sanctions to those who break the law (Horodnic, 2018; Indarti, 2020). These institutions may be judicial. In-state law, a judicial institution becomes very important because, in history, there have always been

parties, both state / governmental administration and the people who violated the provisions of the law (Afdol & Setjoatmadja, 2015).

One of the justice institutions in Indonesia is the Tax Court, which has been established according to Law No. 14 of 2002 concerning Tax Courts (hereinafter referred to as the Tax Court Law). This tax court similar to other justice institutions has its procedural law which has been regulated in the Tax Court Law (Saidi, 2011). For instance, Civil Law has its civil procedural law and criminal law as well. Here, Civil Law and Criminal Law separate material criminal law and formal criminal law, which are regulated in two different laws (Saraswati *et al.*, 2019). In contrast, the tax law does not separate material tax law and tax law formal, which are regulated in one law. Correspondingly, the tax court has the authority to examine and provide decisions on tax disputes. It is emphasized in articles according to the Tax Court Law that the tax dispute include a legal action between the Taxpayer or the Tax Insurer and the authorized official in a matter of an issued decision for submitting an appeal or filing a lawsuit to the Tax Court based on statutory regulations, including Lawsuit over billing based on the Billing Law with Forced Taxes (Article 1(5) of the Tax Court Law). Based on data from the Ministry of Finance's Tax Court Secretariat, the number of tax dispute resolutions in the period of 2012-2016 is presented in Table 1.

Thus, the existence of a Tax Court, according to Law No. 14 of 2002 is intended to strengthen the existing judicial institution (BPSP) and also to provide

*Address correspondence to this author at the Faculty of Law, Diponegoro University, Jl. Prof. Soedarto, S.H. Tembalang, Semarang, Central Java 50275, Indonesia; Tel: +62-2476918201; Fax: +62-247691820; E-mail: budispriyarso@lecturer.undip.ac.id

A Sociological Analysis of the Destructive Motivation of Public Servants: Causes and Avoidance

Elena Aleksandrovna Vasilieva¹, Alexander Fedoseevich Borisov^{2,*}, Diana Anatolievna Narozhnaia³, Ivan Vladimirovich Kyrtyak⁴ and Yaroslav Alekseevich Vorontsov⁵

¹North-West Institute of Management – A Branch of RANEPA, Saint-Petersburg, Russia

²Herzen State Pedagogical University of Russia, Saint-Petersburg, Russia

³Moscow State University by the Name of M.V. Lomonosov, Moscow, Russia

⁴Saint-Petersburg University of the Ministry of Internal Affairs of Russia, Saint-Petersburg, Russia

⁵Saint-Petersburg State Agrarian University, Saint-Petersburg, Russia

Abstract: The article deals with a study of the destructive motivation of public servants on the example of the Republic of Sakha (Yakutia). The study was conducted from 2015 to 2018. The purpose of study was to determine what factors are demotivating for civil servants. The research method was the questionnaire method based on a stratified quota sample. It has been proven that this type of motivation in governmental bodies is primarily caused by the employees' disappointment in expectations. Public service is attractive mainly due to the stability of employment and the high social status of an official. However, public servants have to deal with a lack of real power, a high level of stress, and work intensity. Also, the respondents consider their income as inadequate to their work and social status. As a result, employees tend to minimize their labor costs, and destructive motivation appears. The practice of personnel management applies several measures to eliminate this phenomenon, but not all of them can be implemented for the public service. The authors regard the following means as the most effective ones, namely: the improvement of labor organization, the automatization of routine operations, personal responsibility increase, and the development of decision-making discretion.

Keywords: Motivation, demotivation, destructive motivation, deviation, anomie, public service.

INTRODUCTION

History shows that motivated employees, including managers, and a shared ambition to do conscientious and proactive work are key factors in the success or failure of any organization. On this topic, scientists and practitioners have widely studied constructive motivation, which is a way to increase the internal readiness of personnel to efficiently fulfill their duties.

However, the phenomenon of destructive motivation is insufficiently understood, despite its capacity to impede an organization's goals, leading to some negative phenomena, such as protectionism, nepotism, resignations, sabotage, and even economic crimes, namely corruption, theft, and abuse of power. In addition to the direct damage that can be done to an organization, destructive motivation can also decrease employee satisfaction, provoke conflicts, and create tension between employees and employers.

These phenomena are significantly important for public service, which is the main subject of modern public administration research. The features of public

service institutions determine how officials are managed and highlight the problem of providing value-oriented motivation.

Besides, the destructive motivation of officials can affect an entire society, violating interaction ethics between government and citizens, reducing trust in governmental bodies, and destabilizing society. Furthermore, the negative consequences of destructive motivation are manifested all over the world. In particular, destructive motivation has greatly affected commercial and governmental organizations in modern Russia.

Thus, the relevance of the present study is determined by a negative impact of destructive motivation on the activity of governmental authorities, the insufficient scientific and theoretical research of the causes and consequences of the reproduction of this social and managerial phenomenon, as well as the absence of systemic recommendations on destructive motivation reduction in the scientific literature. The aims of this study are the following:

- To assess motivation levels of the public servants in the Republic of Sakha (Yakutia);
- To identify factors that demotivate public servants in the Republic of Sakha (Yakutia); and

*Address correspondence to this author at the Herzen State Pedagogical University of Russia, Saint-Petersburg, Russia;
E-mail: alexanderfedoseevich.borisov@bk.ru