

SETTLEMENT OF REGIONAL TAX DISPUTES THROUGH ADMINISTRATIVE EFFORTS AT THE REVENUE AGENCY DELI SERDANG REGENCY AREA LEGAL CERTAINTY PERSPECTIVE

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Abstract

Regional taxes are one of the sources of local revenue that play an important role in supporting regional governance and development. In its implementation, regional tax collection cannot be separated from the possibility of disputes arising between taxpayers and local governments as tax authorities. The settlement of regional tax disputes through administrative remedies serves as an important mechanism to provide legal protection for taxpayers while ensuring legal certainty in the implementation of regional tax administration. This study aims to analyze the mechanism for resolving regional tax disputes through administrative remedies at the Regional Revenue Agency of Deli Serdang Regency and to examine its implementation from the perspective of legal certainty. This research uses an empirical juridical method with a statutory approach and a conceptual approach. The research data were obtained through literature studies and interviews with relevant officials at the Regional Revenue Agency of Deli Serdang Regency. The results indicate that the settlement of regional tax disputes through administrative remedies is carried out through objection procedures and administrative reviews in accordance with applicable laws and regulations. This mechanism provides an opportunity for taxpayers to obtain administrative justice before pursuing further legal remedies. However, several obstacles remain in its implementation, including limited taxpayer understanding of objection procedures, administrative requirements in submitting applications, and the lack of optimal dissemination of information regarding taxpayers' rights and obligations. From the perspective of legal certainty, the settlement of regional tax disputes through administrative remedies at the Regional Revenue Agency of Deli Serdang Regency has a clear legal basis. Nevertheless, improvements are still required in terms of procedures, transparency, and administrative services to ensure more effective legal protection for taxpayers

Keywords: Local Tax Disputes, Administrative Recourse, Legal Certainty

INTRODUCTION

Regional taxes are one of the main instruments in supporting regional fiscal independence and are a source of revenue used to finance the administration of government and public services. In the regional autonomy system, local governments are given the authority to manage regional revenue sources through tax collection and levies in accordance with the principle of fiscal decentralization. This authority aims to enable regions to optimize local economic potential and reduce dependence on the central government. However, increasing authority in the field of regional taxation also has consequences in the form of increasing legal relations between local governments as tax collectors and communities as taxpayers (Siahaan, 2016).

Legal relations in the collection of regional taxes are basically administrative relationships that have special characteristics because local governments have public authority to determine and collect tax obligations. Nevertheless, this authority must still be exercised based on the principle of the rule of law which places legal certainty, justice, and protection of people's rights as the main basis for the administration of government. The principle of legal certainty requires that every administrative action of the government has a clear legal basis, transparent procedures, and can be predicted by the interested community (Hadjon, 2015).

In the practice of local tax collection, differences in understanding between local governments and taxpayers are often the cause of tax disputes. Disputes can occur due to differences in interpretation of tax provisions, inconsistencies between tax calculations made by taxpayers and local government determinations, objections to the amount of taxes owed, and other administrative problems. These conditions show that the regional tax system not only requires an effective collection mechanism, but also requires a dispute resolution mechanism that is able to

provide a balance between the fiscal interests of local governments and legal protection for taxpayers (Waluyo, 2020).

Settlement of regional tax disputes through administrative efforts is one of the legal mechanisms that provides an opportunity for taxpayers to obtain a settlement before resorting to judicial channels. Administrative efforts are part of state administrative law that provides space for government officials to re-examine administrative decisions that are considered detrimental to certain parties. This mechanism has a corrective function so that government decisions can be corrected if there are mistakes in the implementation process (Ridwan HR, 2021).

In the context of regional taxation, administrative efforts have an important position because regional taxes are directly related to the interests of the community and the sustainability of regional development. The objection mechanism provides an opportunity for taxpayers to submit legal reasons and facts that support that the tax determination carried out has not been in accordance with the applicable provisions. With this mechanism, local governments not only carry out the function of collection, but also carry out the function of service and legal protection for the community (Mardiasmo, 2019).

Regulations regarding regional taxes in Indonesia have developed through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. The regulation strengthens the management of regional taxes and regional levies with the aim of creating a more effective, transparent, and accountable regional revenue system. In its implementation, local governments have the responsibility to ensure that tax collection is carried out in accordance with the principles of good governance (Republic of Indonesia, 2022).

The Deli Serdang Regency Regional Revenue Agency as a regional apparatus that has authority in regional revenue management has a strategic role in carrying out regional tax administration, including resolving problems that arise between taxpayers and local governments. The implementation of tax dispute resolution through administrative efforts within the Deli Serdang Regency Regional Revenue Agency is an important aspect to be studied because it is related to how the local government applies the principle of legal certainty in providing administrative decisions to taxpayers.

The perspective of legal certainty in resolving regional tax disputes is not only related to the existence of written rules, but also includes the application of these rules consistently, clearly, and fairly. According to Gustav Radbruch, legal certainty is one of the basic values in law that aims to provide assurance that the law can be understood and used as a guideline by the community. The law must be able to provide clarity about the rights, obligations, and procedures that must be taken by each interested party (Radbruch, 2006).

However, the application of the principle of legal certainty in resolving regional tax disputes still faces various challenges. Problems can arise due to taxpayers' lack of understanding of the objection mechanism, limited access to information about administrative procedures, and differences in perception between taxpayers and local governments in understanding tax provisions. These conditions can affect the effectiveness of dispute resolution and have the potential to cause legal uncertainty for the parties involved (Anggriani, 2020).

Based on this description, research on the resolution of regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency from the perspective of legal certainty is important. This research is expected to be able to provide an overview of the dispute resolution mechanism applied, identify obstacles faced in its implementation, and analyze its conformity with the principles of legal certainty in regional tax administration. This study is also expected to make an academic and practical contribution in improving the quality of regional tax services and strengthening legal protection for taxpayers.

LITERATURE REVIEW

The theory of legal certainty is the main basis for analyzing the settlement of regional tax disputes through administrative efforts. Legal certainty means that the law must provide clarity on the rules, procedures, authorities, and rights and obligations of each party involved in a legal relationship. According to Radbruch, legal certainty is one of the important elements in the purpose of law that serves to ensure that every action of the government and society has clear and predictable guidelines (Radbruch, 2006). In the context of regional tax administration, the principle of legal certainty requires that the process of determining taxes, submitting objections, audits, and granting administrative decisions is carried out based on applicable legal provisions in a consistent and transparent manner. Thus, taxpayers obtain legal protection from possible administrative actions that are not in accordance with laws and regulations.

The theory of administrative dispute resolution is also used to understand the mechanism of administrative efforts in resolving regional tax disputes. Administrative efforts are a form of internal supervision within the government environment that provides opportunities for administrative officials to evaluate and improve the decisions issued. According to Hadjon, legal protection for the community in relations with the government can be carried out through preventive and repressive legal protection, where administrative efforts become a form of

repressive protection before disputes are submitted to the judiciary (Hadjon, 2015). In the settlement of regional tax disputes, the objection mechanism functions as an instrument to create a balance between the authority of local governments in collecting taxes and the rights of taxpayers to obtain fair decisions. Therefore, the effectiveness of administrative efforts is highly dependent on the clarity of regulations, openness of procedures, and consistency of legal application by the Regional Revenue Agency.

METHOD

1. Nature of Research

This research is descriptive analytical, which aims to systematically and comprehensively describe the mechanism for resolving regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency, then analyzing it based on applicable legal provisions and the principle of legal certainty. This research not only describes the process of resolving regional tax disputes, but also examines the compatibility between the implementation of regional tax administration and the legal norms that govern the protection of taxpayer rights. Through this approach, this research is expected to provide an overview of the effectiveness of the implementation of administrative efforts in creating transparent, fair dispute resolution, and providing legal certainty for interested parties.

2. Types of Research

The type of research used in this study is empirical juridical legal research. Empirical juridical research is legal research that examines the applicable legal provisions and looks at how the law is applied in practice in society or government institutions. This research is carried out by analyzing laws and regulations related to regional taxes and tax dispute resolution, as well as examining the implementation of administrative efforts in resolving regional tax disputes at the Regional Revenue Agency of Deli Serdang Regency. The juridical approach is used to examine the legal norms that govern the authority of local governments, the rights and obligations of taxpayers, and the objection mechanism in resolving tax disputes. Meanwhile, the empirical approach is used to obtain an overview of the implementation of dispute resolution procedures, the obstacles faced, and the application of the principle of legal certainty in regional tax administration practices.

3. Data Collection Methods

The data collection method in this study is carried out through library research and field research. Literature studies are carried out by collecting and analyzing various legal materials, such as laws and regulations, books, scientific journals, as well as documents related to regional taxes, administrative dispute resolution, and the principle of legal certainty. Literature studies aim to obtain a theoretical foundation and normative understanding of the research object (Soekanto & Mamudji, 2015). In addition, field research is conducted through interviews with parties who have authority and are directly related to the process of resolving regional tax disputes at the Regional Revenue Agency of Deli Serdang Regency. Interviews were conducted in a structured or semi-structured manner to obtain information about dispute resolution mechanisms, objection submission procedures, obstacles in implementation, and efforts made to provide legal certainty for taxpayers (Sugiyono, 2019). The data collection was used to obtain a comprehensive picture of the compatibility between applicable legal provisions and regional tax dispute resolution practices in the field.

4. Data Type

The type of data used in this study consists of primary data and secondary data. Primary data is data obtained directly from the first source through field research activities, especially through interviews with authorities at the Regional Revenue Agency of Deli Serdang Regency related to the implementation of regional tax dispute resolution through administrative efforts. Primary data is used to obtain information about dispute resolution procedures, the implementation of objection mechanisms, obstacles faced, and the application of the principle of legal certainty in regional tax administration practices. Meanwhile, secondary data is obtained through literature studies which include primary legal materials in the form of laws and regulations related to regional taxes and administrative dispute resolution, secondary legal materials in the form of books, scientific journals, and previous research results, as well as tertiary legal materials in the form of legal dictionaries and other relevant supporting sources (Soekanto & Mamudji, 2015). The use of these two types of data aims to obtain a comprehensive analysis of the relationship between the applicable legal provisions and the implementation of regional tax dispute resolution at the Deli Serdang Regency Regional Revenue Agency.

5. Data Analysis

The data analysis in this study is carried out qualitatively, namely by processing and interpreting data obtained from the results of literature research and field research to gain a deep understanding of regional tax dispute resolution through administrative efforts at the Deli Serdang Regency Regional Revenue Agency. The data that has been collected is then analyzed through several stages, namely data reduction, data presentation, and conclusion drawn. The data reduction stage is carried out by selecting and grouping data that is relevant to the focus of the research, especially related to the mechanism of regional tax objections, the authority of the Regional Revenue Agency, and the application of the principle of legal certainty. Furthermore, the data is presented systematically in the form of a descriptive description to illustrate the suitability between legal provisions and the implementation of regional tax dispute resolution in the field. The last stage is carried out by drawing conclusions based on the results of an analysis of the relationship between applicable legal norms and regional tax administration practices. Qualitative analysis is used because this study aims to understand the process, obstacles, and effectiveness of the implementation of administrative efforts in providing legal protection and legal certainty for taxpayers (Miles, Huberman, & Saldana, 2014).

RESULTS AND DISCUSSION

1. The mechanism for resolving regional tax disputes is through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency.

Regional tax dispute resolution through administrative efforts is a legal mechanism provided for taxpayers to obtain protection against tax administrative decisions or actions that are considered detrimental. In the regional tax system, local governments through the Regional Revenue Agency have the authority to collect regional taxes, determine the amount of tax liability, and supervise taxpayer compliance. However, in the implementation of this authority, differences of opinion can arise between taxpayers and local governments, both regarding the determination of the amount of tax owed, the administrative process, and the implementation of tax provisions. Therefore, the existence of a dispute resolution mechanism through administrative channels is an important part in realizing a balance between the authority of the local government and the rights of taxpayers (Siahaan, 2016).

At the Deli Serdang Regency Regional Revenue Agency, the settlement of regional tax disputes is carried out through administrative stages that provide an opportunity for taxpayers to file objections to tax decisions issued by local governments. Submitting objections is a form of administrative control that allows authorized officials to re-examine the basis of tax determination in question by taxpayers. Through this mechanism, local governments have the opportunity to evaluate whether the decisions that have been made are in accordance with legal provisions, available data, and the actual conditions of taxpayers (Mardiasmo, 2019).

The dispute resolution process begins with the submission of objections by taxpayers to the Regional Revenue Agency by fulfilling the predetermined administrative requirements. The objection must be accompanied by clear reasons, supporting data, and documents related to the disputed tax object. After the application is received, the Regional Revenue Agency conducts research and examination of the submitted documents. The examination aims to ensure the material and administrative correctness of the objections submitted. The results of the examination then become the basis for the local government to make a decision on the taxpayer's objection application.

The implementation of administrative efforts in resolving regional tax disputes has an important function in providing legal certainty. Legal certainty is not only related to the existence of written rules, but also includes clarity of procedures, the authority of officials who process disputes, and certainty regarding the taxpayer's right to obtain an objective decision. According to Radbruch, the law must be able to provide guarantees that every individual can know the legal consequences of an action and obtain fair treatment based on the applicable rules (Radbruch, 2006). In the context of regional taxation, this principle requires local governments to carry out the dispute resolution process transparently and based on legal provisions.

Although the administrative mechanism has provided space for dispute resolution without going through a judicial institution, its implementation still faces several obstacles. These obstacles can be in the form of a lack of understanding of taxpayers regarding the procedure for submitting objections, limited supporting documents owned by taxpayers, and differences in perceptions between taxpayers and local governments regarding the basis for imposing taxes. These conditions show that the effectiveness of resolving regional tax disputes does not only depend on regulations, but also on the quality of administrative services, information disclosure, and professionalism of local government apparatus (Ridwan HR, 2021).

Thus, the mechanism for resolving regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency is a legal instrument that functions to provide protection to taxpayers while maintaining the interests of regional revenue. The implementation of this mechanism must continue to be

strengthened through increasing procedural transparency, providing easy-to-understand information, and applying good governance administrative principles so that dispute resolution can provide a sense of justice and legal certainty for all interested parties.

2. The Application of Legal Protection for Victims of Human Trafficking as Online Gambling Admins in Law Enforcement Practices in Indonesia.

The settlement of regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency can be analyzed through the perspective of legal certainty which is one of the main principles in the administration of government based on the concept of the state of law. Legal certainty requires clarity regarding rules, authorities, procedures, and guarantees of protection of the rights and obligations of each party involved in legal relations. In the context of regional taxation, local governments have the authority to collect taxes as part of the implementation of regional autonomy, but this authority must be exercised based on the principle of legality and must not ignore the right of taxpayers to receive fair treatment (Hadjon, 2015).

The Regional Revenue Agency of Deli Serdang Regency as an institution that has the task of managing regional revenue has an important role in ensuring that the tax administration process runs in accordance with the applicable legal provisions. When there is a difference between taxpayers and local governments regarding the determination or collection of regional taxes, the mechanism of administrative efforts becomes a means of initial settlement that provides an opportunity for taxpayers to raise objections. This mechanism shows a balance between the interests of the local government in optimizing regional revenue and the interests of taxpayers in obtaining legal protection for the administrative decisions they receive (Siahaan, 2016).

From the perspective of legal certainty, the existence of an objection procedure in the settlement of regional tax disputes provides a guarantee that every dispute is not resolved based on authority alone, but through a process that has a clear legal basis and stages. Taxpayers have the right to file an objection if there is a reason that the tax determination is not in accordance with the applicable provisions. Furthermore, the local government is obliged to conduct an audit and provide a decision based on facts, supporting documents, and laws and regulations that are the basis for tax collection. This process reflects the application of the principle of due process of law, where each party gets a decent opportunity to defend its rights in a legal process (Marzuki, 2017).

The application of the principle of legal certainty in the settlement of regional tax disputes is not only seen from the normative aspect in the form of the existence of regulations, but also from the aspect of administrative implementation by local government officials. According to Radbruch, legal certainty contains elements that the law must be able to provide clear guidelines, apply consistently, and provide a sense of security for the community in exercising their rights and obligations (Radbruch, 2006). Therefore, the Regional Revenue Agency of Deli Serdang Regency needs to ensure that every objection resolution process is carried out objectively, transparently, and non-discriminatory.

However, in its implementation, there are still several factors that can affect the achievement of legal certainty in resolving regional tax disputes. One of these factors is the level of taxpayers' understanding of the available administrative mechanisms. Ignorance of the procedure for submitting objections, submission deadlines, and documents that must be completed can cause taxpayers' rights not to be carried out optimally. In addition, aspects of administrative services and information disclosure from local governments are also important factors in creating a balanced legal relationship between the government and the community (Ridwan HR, 2021).

Based on the perspective of legal certainty, the settlement of regional tax disputes through administrative efforts at the Deli Serdang Regency Regional Revenue Agency has become an important instrument in providing legal protection to taxpayers. This mechanism shows that local governments are not only oriented towards tax revenue, but also have an obligation to ensure a fair and lawful administrative process. Strengthening the aspects of transparency, consistency in the application of rules, and improving the quality of administrative services are needed so that the resolution of regional tax disputes is able to provide more optimal legal certainty for taxpayers and local governments.

3. Obstacles Faced in Resolving Regional Tax Disputes Through Administrative Efforts at the Regional Revenue Agency of Deli Serdang Regency

Regional tax dispute resolution through administrative efforts at the Deli Serdang Regency Regional Revenue Agency in its implementation does not always run optimally. Although the administrative mechanism has provided legal space for taxpayers to file objections to regional tax decisions, there are various obstacles that can affect the effectiveness of dispute resolution. These obstacles can come from taxpayer factors, government administrative factors, and regulatory factors that govern the implementation of regional tax collection. The existence of these obstacles is a challenge in realizing dispute resolution in accordance with the principles of legal certainty, justice,

and good public services (Ridwan HR, 2021).

One of the main obstacles faced is the low understanding of some taxpayers regarding the mechanism for resolving tax disputes through administrative channels. Many taxpayers do not understand the rights and procedures that can be taken when they feel objections to the determination of regional taxes. This ignorance includes an understanding of the procedures for submitting objections, administrative requirements that must be met, the deadline for submission, and the necessary supporting documents. This condition can cause the objection application to not be processed optimally because it does not meet the administrative provisions that have been set. The public's understanding of the tax system is an important factor because the success of tax administration does not only depend on government authority, but also on the compliance and participation of taxpayers (Mardiasmo, 2019).

The next obstacle is related to the administrative aspects and the examination process of regional tax disputes. In resolving objections, the Regional Revenue Agency must conduct research on the basis of tax determination, documents submitted by taxpayers, and the suitability of tax data. The process requires precision so that the resulting decisions are not only administrative, but also reflect material truth. Limited human resources, apparatus workload, and complexity of tax objects can be factors that affect the speed of dispute resolution. In fact, legal certainty requires a settlement process that has a clear time frame and provides certainty for interested parties (Hadjon, 2015).

In addition, differences in perception between taxpayers and local governments regarding the basis for tax imposition are also one of the obstacles in dispute resolution. Taxpayers sometimes have different views on the value of tax objects, calculations of tax obligations, and interpretations of regional tax provisions. These differences can prolong the settlement process if they are not supported by good communication and information. From an administrative law perspective, the relationship between the government and the community must be built through the principle of openness so that administrative decisions can be understood and accepted by interested parties (Marzuki, 2017).

To overcome these obstacles, the Regional Revenue Agency of Deli Serdang Regency needs to make several settlement efforts. First, increase socialization and education to taxpayers regarding rights, obligations, and procedures for resolving regional tax disputes. Periodic submission of information can help taxpayers understand the objection mechanism so that the administrative process can run more effectively. Second, improving the quality of apparatus resources through training on regional tax regulations, administrative audit techniques, and public services so that dispute resolution is carried out professionally and objectively.

Another effort is to strengthen a technology-based administrative system to support transparency and efficiency in tax dispute resolution. Digitization of regional tax services can help record documents, monitor the objection process, and provide easier access to information for taxpayers. In addition, good internal coordination is needed between parts within the Regional Revenue Agency so that every objection request can be handled in a timely manner and in accordance with applicable legal procedures.

Thus, obstacles in resolving regional tax disputes through administrative efforts at the Deli Serdang Regency Regional Revenue Agency are not only related to technical aspects of administration, but also related to public legal understanding and the quality of government services. Resolving these obstacles requires a comprehensive approach through improving taxpayer education, strengthening apparatus capacity, transparency of procedures, and utilizing administrative technology. This step is needed so that the regional tax dispute resolution mechanism is able to provide effective legal protection and realize legal certainty for taxpayers and local governments.

CONCLUSION

1. The mechanism for resolving regional tax disputes through administrative efforts at the Deli Serdang Regency Regional Revenue Agency is a form of legal protection for taxpayers in obtaining a settlement for differences of opinion related to regional tax obligations. The settlement process is carried out through the submission of objections by taxpayers which are then examined and followed up by the authorities based on the provisions of applicable laws and regulations. This mechanism provides an opportunity for local governments to evaluate the tax decisions that have been determined and ensure that every administrative action is carried out based on the principles of legality, justice, and legal certainty. Although there are still obstacles in its implementation such as limited understanding of taxpayers, administrative aspects, and differences in perceptions regarding tax determination, efforts to improve services, transparency of procedures, and strengthen the capacity of apparatus are important steps to optimize the resolution of regional tax disputes. With the implementation of effective administrative mechanisms, the Deli Serdang Regency Regional Revenue Agency can create a more objective, accountable, and legal certainty process for taxpayers and local governments.
2. The settlement of regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency reviewed from the perspective of legal certainty shows that the objection mechanism has

become an important instrument in providing legal protection for taxpayers while maintaining the authority of the local government in carrying out tax collection. The implementation of administrative efforts provides space for taxpayers to express objections to tax decisions that are considered inappropriate, as well as provides opportunities for local governments to conduct an objective examination and evaluation based on applicable legal provisions. From the aspect of legal certainty, the mechanism already has a clear regulatory basis regarding procedures, authorities, and rights of the parties, so that it is able to create a more targeted dispute resolution process. However, the implementation of legal certainty still needs to be strengthened through increased transparency of procedures, the provision of information that is easy for taxpayers to understand, and the consistency of the apparatus in implementing regional tax provisions. Thus, optimizing the resolution of regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency is needed in order to be able to realize a balance between the interests of regional revenue and the protection of taxpayer rights in accordance with the principles of the state of law.

3. Obstacles faced in resolving regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency include low understanding of taxpayers on the procedure for submitting objections, limited completeness of supporting documents, differences in perceptions between taxpayers and local governments regarding tax determination, and administrative challenges in the process of examining and resolving disputes. These various obstacles can affect the effectiveness of dispute resolution and the achievement of legal certainty for the parties. To overcome these problems, it is necessary to increase tax socialization and education to taxpayers, strengthen the capacity of the apparatus through improving competence, simplify administrative procedures, and use information technology in regional tax services. With these efforts, the Deli Serdang Regency Regional Revenue Agency can improve the quality of regional tax dispute resolution through administrative mechanisms that are more transparent, effective, and oriented towards legal protection for taxpayers and support the creation of regional tax governance in accordance with the principles of legal certainty.

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