



SWOT Analysis of the Implementation of Tax Dispute Administration and Electronic Trials (E-Tax Court) at the Indonesian Tax Court

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ARTICLE INFORMATION	A B S T R A C T
<p>Received: March 25, 2023 Revised: Mei 20, 2023 Available online: July 30, 2024</p>	<p>Implementation of Tax Dispute Administration and Electronic Hearings (E-Tax Court) at the Indonesian Tax Court is an effort to increase the use of technology and information systems in the Indonesian Tax Court process. Implementation E-Tax Court and technology integration can help speed up the process and increase the efficiency of the Indonesian Tax Court. This research aims to analyze implementation E-Tax Court in terms of Analysis Strengths, Weaknesses, Opportunities, And Threat (SWOT) and analyze the supporting factors for successful implementation E-Tax Court in Tax Dispute Administration and Electronic Hearings at the Indonesian Tax Court. This research was conducted using a qualitative approach with a post positivist paradigm. The data collection technique used was through literature study and in-depth interviews. Strength: E-Tax Court providing efficiency in terms of time and costs, easy accessibility for users so as to increase transparency and accountability; Weaknesses: E-Tax Court still constrained by technological infrastructure, human resource readiness; Opportunities: application E-Tax Court is a form of innovation and modernization of the legal system in Indonesia; Threat: e-tax court There are still limited regulations governing implementation e-tax court. Supporting factors for successful implementation E-Tax Court has been noticed by the Indonesian Tax Court. Supporting factors for successful implementation E-Tax Court These include system quality, information quality, service quality, system use, user satisfaction and benefits for users.</p>
<p>KEYWORDS</p> <p>E-Tax Court; Tax Dispute Administration; SWOT Analysis; Technological Integration in Legal Systems</p>	
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INTRODUCTION

The Indonesian Taxation System places the Tax Court in place to seek justice when a tax dispute arises between taxpayers and authorized officials (Djatmiko, 2016). As a Professor who was elected as the Chief Justice of the Supreme Court of the Republic of Indonesia for the 2012-2017 and 2017-2022 periods, Prof. Dr H.M. Hatta Ali, SH., AssM.H said that Tax disputes, including Tax Appeals and Tax Lawsuits through the Tax Court, are the ultimatum remedium for justice seekers. Their search for justice results from a conflict between legal, accounting, and economic views in implementing the framework of thought (Moore, 2014; Robinson & Darley, 2019).

In line with the growth of its society, Indonesian law continues to develop. Based on Law No. 48 of 2009 concerning Judicial Power essentially states the principle of content justice, which means that "Trial is carried out simply, quickly, and at low cost" (Jaya Hairi, 2011). The state must ensure that justice is easily accessible, effective, and inexpensive (Adi & Saefudin, 2020). The Tax Court is a special court within the State Administrative Court that exercises judicial power for taxpayers to seek justice when tax disputes arise between taxpayers and the tax authorities. In accordance with the principles of the State Administrative Court, the trial is held at the location of the Defendant or Appellant. According to Article 4 of Law Number 14 of 2002 concerning the Tax Court, tax dispute hearings are conducted by the tax court in Jakarta but can be held elsewhere if deemed necessary. Therefore, so far, tax dispute hearings have been held in Jakarta as the seat of the tax court, but in some instances, the trial can be held elsewhere. The tax court is currently only located in three locations: Jakarta, Surabaya, and

Yogyakarta. Until now, the tax court has not been able to serve hearings outside the domicile for all provinces in Indonesia other than Yogyakarta and the city of Surabaya. This is a big problem for applicants who live outside these cities. A distant location can result in high travel costs and time wastage for the applicant.

Tax disputes in the Tax Court should be resolved relatively through a simple, fast, and inexpensive process. Trials are expected to be resolved quickly because these principles require trials to be carried out quickly. Cheap means that the administration of justice is carried out by pressing in such a way that the price is affordable for justice seekers. Simple means that administering justice is carried out briefly and without complications. Judges in the Tax Court must be genuinely aware of their role as officials who serve the interests of law enforcement. The principle of fast, cheap, and simple justice has a legitimate value of justice. In addition, the tax court is open to problems; poor performance will have a negative impact on taxpayers.

The number of tax dispute files in Indonesia that have entered the Tax Court has increased in the last five years, although, in 2021, it decreased by 8.7% due to the COVID-19 pandemic. From 2017 to 2020, the number of tax dispute files increased by 74%. The accumulation of tax disputes shows the weakness of the tax court, namely that the large number of tax dispute cases received is not balanced by good case administration. The number of dispute files received has increased. Still, the percentage of dispute resolution that is different from the capacity of the Tax Court in resolving disputes creates a backlog of disputes that fails to achieve a fast judicial process.

The productivity of tax dispute resolution in the tax court from 2017 to 2021 tends to decrease (Darussalam et al., 2023). The decline in dispute resolution productivity at the Tax Court in 2020 and 2021 occurred, among others, due to the postponement of trials at the Tax Court due to the COVID-19 pandemic and the implementation of the government's social distancing policy. The Tax Court needs higher productivity, which impacts the increasing number of dispute files/backlog cases. One of the causes of the low productivity of dispute resolution at the Indonesian Tax Court is the number of human resources (judges), which is not comparable to the number of cases submitted to the court (Ardiansyah, 2022). The number of caseloads at the Tax Court in 2021 was 25,084 files, and in the same year, the number of Tax Court judges was 63 people. This resulted in the ratio of judges to the number of cases at the Tax Court reaching 1: 398, meaning that Tax Court judges have a reasonably high workload when compared to other judicial environments in Indonesia, both at the first level of court and at the appellate level.

Based on statistics, the average burden of disputes by the Panel of Tax Court Judges per year has also relatively increased, one of the causes being that the production of decisions is lower than the new files received. Until December 2023, there were 12,713 incoming files, and 16,223 decisions were resolved, so the burden of disputes by the Panel of Tax Court Judges in 2023 was 568 files. When compared to the burden of conflicts at the end of 2022, there was a decrease in the burden of conflicts by 13.41%, as can be seen in graph 1.1 Burden of Disputes by the Panel of Tax Court Judges per Year below:

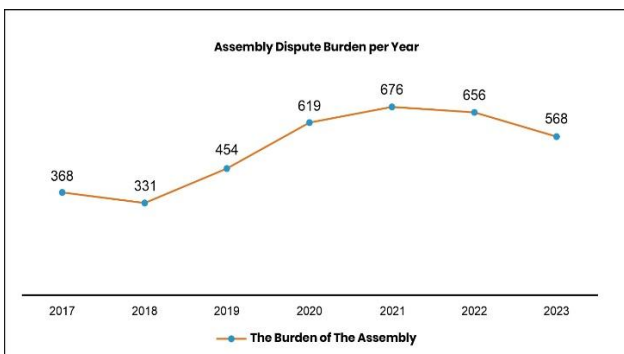


Figure 1. Graph of Assembly Dispute Burden per Year

Source: Tax Court Secretariat

There is an opinion that there needs to be more clarity and consistency in the Tax Court's decisions. This can create legal uncertainty and increase the risk of further tax disputes. If the number of cases to be resolved is manageable, judges are forced to reduce the time dedicated to examining a case, which will ultimately impact the quality of the decision (Rivera et al., 2016). The quantity and quality of decisions must receive balanced attention so that in addition to the quantity aspect, the "quality of the judge's decision" aspect must also be used as a benchmark in assessing the overall performance of the court (Vanberg, 2015).

A disproportionate and irrational case-handling load ratio can result in a decrease in the standard of decision quality and can also have an impact on the length of time for dispute resolution. Therefore, it is not surprising that the decision of the Tax Court judge exceeds the time limit for the tax dispute resolution process. This can be a burden for taxpayers who want to make a quick decision and can also ultimately create legal uncertainty for taxpayers. Based on a survey conducted by the International Monetary Fund (IMF) and the Organisation for Economic Co-

operation and Development (OECD) in 2017, the length of time for tax court decisions to be made is one of the main factors that hinders the resolution of tax disputes in a country (Falavigna et al., 2015).

Openness and transparency in Tax Court decision-making can also be a problem. Taxpayers and the general public need to feel confident that the court process is running fairly and transparently. For this reason, there is a need to increase the use of technology and information systems in the tax court process, and technology integration can help speed up the process and improve the efficiency of the Indonesian Tax Court.

Rapid advances in digital and computing technology have transformed public administration operations in many countries (Barter & Wangge, 2022). In areas such as tax collection, criminal justice, and public health, sophisticated computerized data processing systems are becoming an essential element in the implementation of public policy and the delivery of public services. For example, advanced computerized data processing has been used in Brazil to control tax evasion (Faúndez-Ugalde et al., 2020), in the United States to provide guidance on whether to detain or release defendants before criminal trials are held (Rizer & Watney, 2018), and Singapore to assist in contact tracing as part of the COVID-19 pandemic response (Goggin, 2020). The rapid development of technology in Indonesia has made it easier to carry out daily activities by connecting all components with various industries (Pratiwi et al., 2020). This rapidly developing technology is considered to be able to create new challenges for the country to grow and develop. Social changes resulting from this modernization process are perceived as having the potential to cause social unrest and tension (Adi & Saefudin, 2020). This tension is also felt by the Indonesian judicial body in order to adapt to this rapid technology. Rapid changes due to innovation require new standards in public activities that divert the attention of administrative bodies, questioning the determination of objectives (in and out of court) and efforts to integrate laws (Mulaldi, 1997).

Courts must face challenges by utilizing new technologies to provide efficient and effective justice. The United States Courts (Indianapolis and Los Angeles), in resolving disputes electronically, have been started since 1998 through the "Courtroom 21" program, which conducts examinations, payments, testimonies and evidence virtually (Sahuri, 2018). E-courts have also been implemented in European countries, namely the Supreme Court of Norway and the Criminal Court of Finland, which have implemented an electronic case management system, starting from prosecution, relations with the police, and court decisions (Ahmed et al., 2024). The E-court system has also been developed in Asian countries. Singapore implements an E-court which is integrated with the E-Litigation system, which is a development of the Electronic Filing Service (EFS) system, case information repository (CIR), sending case documents between law firms (E-Service), case notifications and notifications, case schedule information, case financial transaction reports, court answers and notifications, and case search applications (Taun et al., 2023). The Malaysia launched an electronic court application called e-court to overcome the problem of delays in dispute resolution, Malaysian court has an e-court with a Video Conferencing System feature for remote proceedings and a Case Management System developed to manage features as a planner that can be accessed by all staff, court officers, and judges so that the trial process becomes systematic and safer (Ghadas & Ariffin, 2019).

The Judicial Institution in India divides its E-Court framework into two interconnected applications. Case Information System (CIS) and E-Court are the two applications. As an E-Filing, E-Payment, and E-Process application, CIS is the primary case administration tool. Meanwhile, E-Court is an application that is capable of being a data framework where the general public can follow the status of cases, court choices, and case records on the web (Susanto, 2020).

The Malaysian court has an e-court that also has a feature called "Personalized My Page", which is used to resolve all problems in court more systematically and includes all data and information. In addition, there is a Queue Management System feature that is used to manage the presence of lawyers so that it is easier for lawyers to find out when the trial schedule will start. One of the most supportive features of e-court is e-filing, where the feature functions as an online case registration. In addition to making it easier, this feature also minimizes the use of paper. In addition to these features, Malaysia's e-court system has a Community and Advocate Portal System (CAP), which facilitates communication between the court and the public. Case recording and transcription are also features that greatly support the ease of litigation. This feature makes it easier for judges to avoid having to write details of the trial because electronic devices have recorded the trial, which saves time and the trial process. The implementation of this e-court has really received a positive response from the public and makes the trial process much more effective.

The e-court system in Indonesia began to be developed based on the mandate of Law Number 19 of 2016 concerning Amendments to Law Number 11 of 2008 concerning Information and Electronic Transactions so that the government supports the development of information technology in its legal infrastructure. Along with the development of the times and the sophistication of technology, the Chief Justice of the Supreme Court, Prof. Dr. M Hatta Ali S.H., M.H. finally launched the e-court application in 2018, the implementation of which is regulated in Supreme Court Regulation Number 1 of 2019 concerning Electronic Administration of Cases and Trials in Court (Aidi, 2021). The use of information technology in tax courts began in the early decades of the establishment of the tax court with a program called CM CAS (Case Management and Court Administration System). In accordance with technological developments at that time, technology was more intended for office automation. In line with the increasing number of disputes, many applications or modules were created, but their nature was only partial and used internally by the Tax Court, as stated by Ali Hakim, S.H., S.E., Ak., M.Sc., CA. As the Chief Justice of the Tax Court:

"The use of information technology in tax courts has begun since the early decades of the tax court's establishment with a program called CM CAS (Case Management and Court Administration System). In accordance with technological developments at that time, technology was more intended for office automation. In line with the increasing number of disputes, many applications or modules were created but were partial in nature and used internally by the Tax Court." (Remarks by Ali Hakim, S.H., S.E., Ak., M.Sc., CA., as the Head of the Tax Court at the webinar on the Socialization of the Regulation of the Head of the Tax Court Number Per-1/PP/2023, July 28, 2023).

With the issuance of Supreme Court Regulation No. 3 of 2018 concerning Electronic Case Administration, which was later expanded into Electronic Case Administration and Trial through

Supreme Court Regulation Number 1 of 2019, the Tax Court began to develop and integrate existing modules through an application known as Tax Court One (TC ONE). TC One is a digitalization process for tax dispute administration, starting from pre-trial, trial, and post-trial, and it is more integrated (Tax et al., 2019). The COVID-19 pandemic in early 2020 has encouraged the Tax Court to accelerate the Tax Court One program. The COVID-19 emergency conditions forced the implementation of electronic tax courts to avoid the transmission of the COVID-19 outbreak and social restrictions. At that time, referring to Supreme Court Regulation Number 1 of 2019, the Tax Court issued Regulation Number 16 of 2020 concerning Electronic Trials at the Tax Court. Initially, the Tax Court implemented Electronic Trials for the trial process of the Outside Domicile Trial (SDTK), which was held in the cities of Yogyakarta and Surabaya, but then the Tax Court also implemented it in tax dispute trials in Jakarta.

With real learning due to COVID-19, the Supreme Court made changes to Supreme Court Regulation Number 1 of 2019 by issuing Supreme Court Regulation Number 7 of 2022 concerning Amendments to Supreme Court Regulation Number 1 of 2019 concerning Electronic Administration of Cases and Trials in Court. With Supreme Court Regulation Number 7 of 2022, considering the different characteristics of the services, the tax court has been given the authority to issue its own regulations regarding electronic trial administration services at the Tax Court. This authority is emphasized by the Supreme Court through Article 36 A, paragraph 2 of PERMA NO. 7 of 2022, which reads (2) Provisions for Electronic Administration and Trial Services at the Tax Court are further determined by the Chairman of the Tax Court.

Along with granting this authority, the Tax Court has begun to develop Tax Court One into an E-tax court. The Tax Court issued Regulation of the Head of the Tax Court Number 1 of 2023 concerning Electronic Tax Dispute Administration and Trials at the Tax Court. The issuance of this regulation marks that the Tax Court has entered the Implementation stage of the E-tax court, which began on July 1, 2023, with the E-tax court providing the option for resolving tax disputes electronically from the beginning of the application to the issuance of the decision. Of course, there are many advantages to this E-tax court, including easy access for justice seekers in Indonesia, simplification and acceleration of trial administration services, encouraging efficiency in the implementation of trials as a manifestation of the commitment to integrity that limits direct interaction, as well as more concise, efficient and easy handling of archives. The implementation of the E-Tax Court from July 2023 to December 2023 has not been widely utilized by taxpayers as a legal remedy for submitting appeals or lawsuits to the tax court. Taxpayers still use the manual method of submitting Appeals/Lawsuits amounting to 81.36%, and only 18.64% submit online via E-Tax Court, as illustrated in graph 1.2 below:

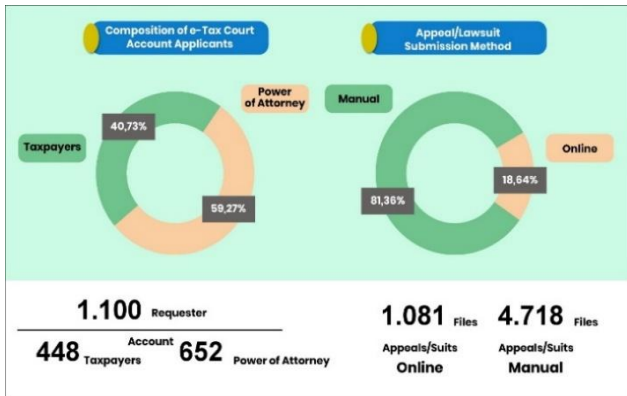


Figure 2. E-Tax Court Statistics (July 31, 2023 to December 31, 2023)

Source: Source: Tax Court Secretariat

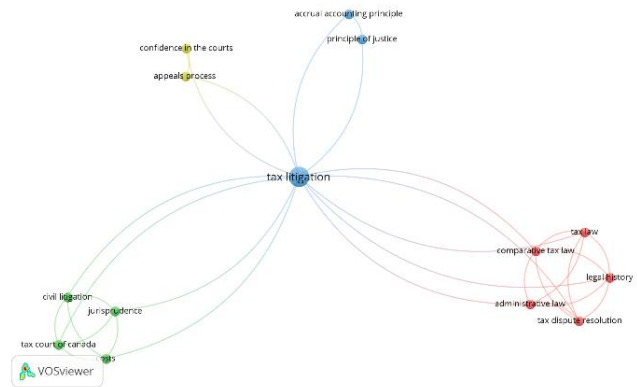
Seeing the factual conditions of the problem above, improving the performance of the Tax Court in the form of electronic-based trials in order to achieve simple, fast, and cheap trials through the implementation of Electronic Tax Dispute Administration and Trials (e-Tax Court) requires appropriate strategies as a priority effort that must be carried out. To conduct this research, the author realizes that no organization is competent because every organization must have strengths and weaknesses as well as opportunities and threats. For this reason, in order for the author to get a clear picture and conduct an analysis of internal (strengths and weaknesses) and external (opportunities and challenges) environmental problems, the author uses a SWOT analysis, as expressed by Sari & Oktafianto (2017), that organizational performance can be determined by a combination of internal and external factors, and both factors must be considered in the SWOT analysis.

Salamah et al., (2019), this study highlights the importance of efficiency and transparency in the administration of tax dispute resolution. The results of the study indicate that although the Tax Court has provided a fair space for taxpayers to resolve disputes, there are several obstacles, such as the length of the settlement process, lack of transparency in decisions, and limited access for small taxpayers to legal assistance. Pratama & Lestari, (2020), study emphasizes the need for modernization of the tax administration system to accelerate the dispute resolution process. The results of the study indicate that the lack of human resource capacity, lack of coordination between units, and limited use of technology hinder effective and timely dispute resolution.

Nugroho (2019), this study provides insight into the potential for alternatives to resolve tax disputes that are faster and more efficient. The results show that mediation can accelerate the dispute resolution process and reduce the burden on the tax court, although there are still challenges in terms of acceptance by the tax authorities and taxpayers. Research from Wibowo (2022), on the importance of regulatory harmonization and increasing the capacity of judges in resolving tax disputes. Legal certainty in resolving tax disputes in Indonesia, especially in the context of decisions taken by the Tax Court. This study found that legal certainty is still a significant issue due to differences in the interpretation of tax regulations at the administrative and court levels.

Putri & Nugroho (2023), the role of information technology in improving the efficiency of tax dispute resolution administration in Indonesia. This study highlights the

importance of utilizing technology in improving the performance of tax dispute administration. The results of the study indicate that the implementation of a web-based electronic system can accelerate the process of filing objections, appeals, and cassation, as well as increase transparency in the dispute resolution process.



Source: Application VosViewer

Based on the data found through the VOSViewer application, it shows that research is still dominated by tax violations that are still widely found. Meanwhile, through this research, researchers will see more about how the tax court processes tax disputes that have occurred so far. To answer all of that, researchers will use the SWOT approach to obtain answers. Departing from the above conditions, the study entitled "SWOT Analysis of the Implementation of Tax Dispute Administration and Electronic Trials (E-Tax Court) at the Indonesian Tax Court" aims to provide a comprehensive picture of the strengths, weaknesses, opportunities and challenges of implementing tax dispute administration and electronic trials (E-Tax Court) at the Indonesian Tax Court

METHOD

Research methods can use quantitative or qualitative methods that emphasize objective measurement and statistical, mathematical, or numerical analysis. Data are collected through polls, questionnaires, and surveys, or by other computational techniques. Quantitative research focuses on collecting numerical data and generalizing it to an entire group of people or to explain a particular phenomenon. Quantitative research emphasizes measuring and analyzing causal relationships between variables. Then, more descriptive qualitative research is very appropriate to be used as a method in this research because this research aims to provide a comprehensive picture of the strengths, weaknesses, opportunities and challenges of implementing E-Tax Court in the Indonesian Tax Court and analyze using SWOT analysis. Data collection carried out in this research uses two methods: (1) literature study and (2) field study through in-depth interviews with sources/key informants. The informants in this research are five people, consisting of the Tax Court, the Directorate General of Taxes, and academics. Data analysis is carried out when the data has been collected, taking some data that are the primary keys to this research, and then the researcher will draw conclusions from the data that has been obtained.

RESULTS AND DISCUSSION

Analysis of the Implementation of E-Tax Court in the Implementation of Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court Reviewed from a SWOT Analysis

SWOT (Strength, Weakness, Opportunity, Threat) analysis is a means to systematically identify factors in order to determine a strategy so that a goal can be realized (Stern, 2011). In the context of the Implementation of E-Tax Court in implementation of Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court, internal factors are seen from the conditions of the organization, Human Resources, Production, Finance, and Information Systems, while external factors are seen from political, social, economic, cultural and technological

conditions. Furthermore, in conducting a SWOT analysis, identification stages are needed before a strategy is determined. The stages will be explained further in this chapter. The assessment of internal factors is intended to identify various strengths and weaknesses in the SWOT analysis. It is important to know the internal factors that influence the implementation of the E-Tax Court. Based on field research and library research conducted, there are several issues related to the strengths and weaknesses of the implementation of the E-Tax Court in the implementation of tax dispute administration and electronic trials at the Indonesian tax court. The following are the results of the SWOT analysis of the implementation of E-Tax Court in the implementation of Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court:

	Strength	Weakness
IFAS	1. Modernization and digitalization of the tax court system in Indonesia. 2. A secure platform for information exchange and transparency and accountability through easily accessible digital records. 3. Easier access to seek justice 4. Socialization of E-tax Court 5. Time and cost efficiency	1. Legal umbrella of procedures and technical aspects of the implementation of e-tax court 2. Technology Competence 3. Technology Infrastructure 4. Data Security 5. Business Process Constraints Procedures and Technical aspects of the implementation of e-tax court
EFAS		
Opportunity	Strategi S-O	Strategi W-O
1. Accelerating the process of digitalization and modernization of the legal system in Indonesia 2. Development of new services integrated with E-Tax Court 3. Opportunities to improve service quality 4. Increasing public trust and efficiency 5. International Cooperation and Support	Improving the Tax Court service that is transparent, accountable, fast, simple, and low-cost through electronic trials by utilizing policies and facilities that have been provided to increase Taxpayer trust in the Tax Court.	Leveraging information technology to create an administrative infrastructure that can automate document verification'
Threat	Strategi S-T	Strategi W-T
1. Regulation and Policy 2. Resistance to Change 3. Technical and Security Issues	E-tax court provides flexibility in access to justice, so adaptation and socialization are needed for the implementation of E-tax court in the Tax Court.	Improving the performance of human resources and technology that can fix technical problems in the form of network disruptions, as well as adding a legal umbrella regarding file verification and evidence testing.

Figure 2. SWOT analysis of the implementation of E-Tax Court

From the results of the SWOT analysis above, the strategies that can be applied in the implementation of E-Tax Court in the implementation of Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court include:

- a. Strength - Opportunity: Improving transparent, accountable, fast, simple, and low-cost Tax Court services through electronic trials by utilizing policies and facilities to increase Taxpayer trust.
- b. Weakness - Opportunity: Utilizing information technology to create an administrative infrastructure that can automate document verification.
- c. Strength - Threat: Electronic trials provide flexibility in access to justice, so adaptation and socialization are needed for the implementation of electronic trials at the Tax Court.

- d. Weakness - Threat: Improving the performance of human resources and technology that can fix technical problems in the form of network disruptions, as well as adding a legal umbrella regarding file verification and evidence testing.

The formation of this strategy is expected to help optimize the implementation of the E-Tax Court in the implementation of Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court.

Analysis of supporting factors for the success of the implementation of E-Tax Court in the administration of tax disputes and electronic trials at the Indonesian Tax Court

Based on secondary data in the form of survey results conducted by the Secretariat of the Indonesian Tax Court, information was obtained regarding the results of a survey conducted on E-Tax Court users to see the factors that support the success of the implementation of E-Tax Court. From the study conducted by the Secretariat of the Indonesian Tax Court, information was obtained, namely the supporting factors for success with the SI DeLone and McLean 2003 Success Model. The data obtained were subjected to distribution analysis to see the influence of each factor on the success of the implementation of the E-Tax Court. The following are the results of the data obtained:

1. System Quality

Based on the data from the Tax Court survey below, users agree with all indicators of the quality of the system in the E-Tax Court. This indicates that the quality of the system has been

considered in supporting the successful use of the E-Tax Court because the system is easy to use in supporting the administration of Appeals and Lawsuits. The system interface design is quite informative and user-friendly. The system has a menu and display that is easy to understand, and the system can be accessed when you want to use it. The features of the system are in accordance with user needs for the administration of Appeals and Lawsuits. The system can be accessed using any user device (laptop/PC), and the system can only be accessed by users who are in charge of the administration of appeals and lawsuits. The time required (response time) to run the menus on the system is acceptable to users (not too long). The appearance/layout and arrangement of the menus on the system are ideal. With all these indicators, it is able to facilitate and support the successful implementation of the E-Tax Court in the Indonesian Tax Court. System quality can be significantly measured in terms of usability, functionality, reliability, flexibility, data quality, portability, integration, and relevance, while individual impact is measured by the quality of the work environment and work performance.

Table 1. Results of the Quality Factor Analysis of the E-Tax Court Implementation System

Indicator	N	Mean	Min	Max	Sum
Easy to use system to support Appeal and Lawsuit administration	113	4.20	2	5	475
The system interface design is quite informative and user friendly for users	113	4.00	1	5	452
The system has an easy to understand menu and display	113	4.13	2	5	467
The system can be accessed when you want to use it	113	4.10	2	5	463
The features on the system are in accordance with user needs for Appeal and Lawsuit administration	113	4.04	2	5	457
The system can be accessed using any user device (laptop/PC)	113	4.34	2	5	490
The system can only be accessed by users related to Appeal and Lawsuit administration	113	4.26	1	5	481
The time required (response time) in running the menus on the system is acceptable to users (not too long)	113	4.05	2	5	458
The appearance/layout and menu arrangement on the system is ideal	113	3.92	2	5	443

Source: Results of the Indonesian Tax Court Secretariat Survey (2024)

Data quality is measured in terms of accuracy, timeliness, completeness, relevance and consistency. Individual impact can be measured by decision-making, work efficiency and work quality. In this study, it can be concluded that the Tax Court Secretariat has guaranteed the security of user data and system security by working directly with PUSINTEK, and cooperation with PUSINTEK is not only in terms of security but also in terms of internet network to maintain that the network remains stable so that the system can continue to operate correctly. In addition, the Tax Court Secretariat itself has also verified user data so that it is not misused even though it is still done manually.

2. Information Quality

From the data obtained, it can be seen that users agree with all indicators on the quality of information; although there are

answers that disagree, it does not affect the average answer for the quality of information contained in the E-Tax Court application. This means that the quality of information has been considered in supporting the success of implementing the use of the E-Tax Court at the Indonesian Tax Court because the format of the data and information displayed by the system is informative, the content of the data and information presented by the system is in accordance with what users need for Appeal and Lawsuit administration. The accuracy of the data and information presented can be relied on/trusted by users. The data and information displayed by the system is complete. The data and information displayed on the system are the latest data (up to date).

Table 2. Results of Analysis of Information Quality Factors for the Implementation of E-Tax Court

Indicator	N	Mean	Min	Max	Sum
The format of data and information displayed by the system is informative	113	4.15	2	5	4
The content of data and information presented by the system is in accordance with what users need for Appeals and Lawsuits administration	113	4.14	2	5	4
The accuracy of the data and information presented can be relied on/trusted by users	113	4.25	2	5	4
The data and information displayed by the system is complete	113	4.10	2	5	4

The data and information displayed on the system is the most recent data (up to date). Data and information on the system are always available when the system is used by the user.	113	4.23	2	5	4
The data and information displayed on the system is the most recent data (up to date). Data and information on the system are always available when the system is used by the user.	113	4.17	2	5	4

Source: Results of the Indonesian Tax Court Secretariat Survey (2024)

Data and information on the system are always available when the system is used by the user. So, with all of these things, the quality of information is able to support the resolution of tax disputes with the implementation of the E-Tax Court at the Indonesian Tax Court. The quality of information is one way to measure the features of the e-service system used and whether it is in accordance with expectations. It is necessary to be able to see the ease of use, readiness, proficiency, skills in adapting, and time in taking action (such as loading time) in this dimension of information quality.

3. System Usage

Based on the data bellow, users agree with the indicators that build the use of the system. Although there are answers that disagree, the average final answer of users agrees, which indicates that the system usage factor has been considered in supporting the success of the implementation of the E-Tax Court at the Indonesian Tax Court because users use the system only for Appeal and Lawsuit administration, so it is only specifically for tax disputes and users feel that by using the e-Tax Court system, the implementation of Appeal and Lawsuit administration is more targeted because it is only specifically for resolving tax dispute administration so that it supports the implementation of tax dispute trials at the Indonesian Tax Court.

Table 3. Results of Factor Analysis of E-Tax Court Implementation System Usage

Indicator	N	Mean	Min	Max	Sum
I use the system only for Appeal and Lawsuit administration.	113	4.44	3	5	5
I feel that by using the e-Tax Court system, the implementation of Appeal and Lawsuit administration is more targeted	113	4.42	2	5	5

Source: Secretariat of the Indonesian Tax Court (2024)

4. Customer Satisfaction

The results of the user satisfaction survey show that users agree with all indicators of user satisfaction. Users are satisfied because they are comfortable with the features and menus available on the system. Users are also happy with the performance of the system, so users are willing to recommend the E-Tax Court system for administering Appeals and Lawsuits because user satisfaction is one of the supporting factors for the

success of the implementation of E-Tax Court in resolving disputes at the Indonesian Tax Court. This user satisfaction is an important means of measuring the opinions of e-Tax Court service users about the e-service system provided and covers the entire cycle of user experience from retrieving information through service requests, implementing requests, receiving service results.

Table 4. Results of User Satisfaction Factor Analysis of E-Tax Court Implementation

Indicator	N	Mean	Min	Max	Sum
I feel comfortable with the features and menus available in the system	113	4.14	2	5	4
I am satisfied with the performance of the system	113	4.09	2	5	4
I recommend the e-Tax Court system for administering Appeals and Lawsuits	113	4.31	2	5	5

Source: Secretariat of the Indonesian Tax Court (2024)

5. Benefits for Users

Benefits of impacts are the most critical measure of success because they look at the results of the balance of positive and negative effects of using e-tax court on service users, application managers, service provider employees, organizations, and even the entire community, which will then be used as evaluation material to improve service quality. In terms of benefits for users, respondents also answered in agreement with all indicators of benefits for users. This is because the system used in the E-Tax Court is able to improve the performance, quality, and quantity

of the implementation of Appeals and Lawsuits administration. In addition, the system in the E-Tax Court facilitates the administration of appeals and lawsuits. The impact of implementing the system in the E-Tax Court is significant on the quality of Appeals and Lawsuit administration because users are not hindered by distance and time in resolving tax disputes at the Indonesian Tax Court, so it can be concluded that the benefit factor for users supports the implementation of E-Tax Court at the Indonesian Tax Court.

Table 5. Results of Benefit Factor Analysis for Users of E-Tax Court Implementation

Indicator	N	Mean	Min	Max	Sum
The system improves the performance, quality, and quantity of the implementation of Appeals and Lawsuits administration	113	4.30	2	5	3
The system facilitates the implementation of Appeals and Lawsuits administration	113	4.35	1	5	3

Source: Secretariat of the Indonesian Tax Court (2024)

CONCLUSION

Based on the research results, it can be concluded that: The implementation of E-Tax Court in the implementation of Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court based on the results of the SWOT Analysis, namely: (1) Strength: the implementation of E-Tax Court is able to provide efficiency in terms of time and cost, easy accessibility for users so as to increase transparency and accountability in the implementation of Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court, in addition, the implementation of E-Tax Court has been supported by the use of modern technology that is safe in the exchange of information regarding tax disputes; (2) Weaknesses: the implementation of E-Tax Court is still constrained by the technology infrastructure that is still not evenly distributed in Indonesia so that it cannot be applied in all regions, requires readiness of human resources in order to adapt technology in online tax dispute trials, as well as security risks that may occur due to cyber attacks that can cause data leaks and privacy from users; (3) Opportunity: the implementation of E-Tax Court is a form of innovation and modernization of the legal system in Indonesia, so that it will be able to improve services for taxpayers, in addition the implementation of E-Tax Court is an opportunity to obtain technical and financial support from international organizations that support legal and technological reform, as well as increase cooperation both domestically and abroad; (4) Threat: in the implementation of e-tax court there are still limitations in regulations governing the implementation of electronic trials and tax dispute administration so that it will create the potential for policy changes, parties who are more comfortable with conventional systems and less accustomed to technology, threats to the stability and integrity of the system due to cyber attacks or technical failures that can cause the risk of data breaches and vulnerability to information leaks that can damage public trust in the E-Tax Court system. Then, the supporting factors for the success of the implementation of the E-Tax Court in Tax Dispute Administration and Electronic Trials at the Indonesian Tax Court have been considered by the Indonesian Tax Court. The supporting factors for the success of the implementation of the E-Tax Court include system quality, information quality, service quality, system use, user satisfaction and benefits for users.

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