

ABSTRACT

The principles of administrative law underlying the procedure of Tax Court is *rechtmatig* presumption principle, *vrij bewijs* principle, *dominus litis* principle, *erga omnes* principle. The procedural of Tax Court which is based on these principles :

1. The *rechtmatige* presumption is the provision of article 43 Act No. 14 of 2002.
2. *Vrij bewijs* principle is the provisions of article 76 Act No. 14 of 2002.
3. *Dominus litis* principle is the provisions of article 50 Act No. 14 of 2002.
4. *Erga omnes* principle is the provision of article 77 Act No. 14 of 2002.

Indonesia's judiciary is the Supreme Court and judicial bodies underneath it in the general courts, religious courts, military courts and state administrative courts. The significance of the Tax Court is to provide legal protection for taxpayers against tax assessments issued by the competent authority adverse taxpayers. Status of the Tax Court is outside the judicial system as provided in article 24 UUD 1945 and Law Number 48 Year 2009 regarding judicial power.

The nature of the tax dispute was based on the provisions of article 31 of Law No. 14 of 2002 is a legal dispute public. Characteristic first public law, tax dispute relating to the use tax is imposed by the state authority and the second, thus the applicable substantive law is public law, in this case tax law which is basically characterized by administrative law.

Based on the analysis of characteristics of the Tax Court, the function of the Tax Court and the nature of the tax dispute, the Tax Court should be included in the state administrative courts.

Keywords : Tax Court, rechtmatig presumption, vrij bewijs, dominus litis, erga omnes, legal protection, the state authority, the state administrative courts.