

## ABSTRACT

The existence of the Tax Court has caused controversy in law for some of its regulations are considered evasive from article 24 Undang-Undang dasar 1945 (constitution), article 10 point (1) Undang-Undang Number 14 Year 1970 juncto Undang-Undang Number 35 Year 1999 about the basic rules on judiciary.

As the result of normative research was done, it can be described that the Tax Court was a jurisdiction in administration which has its own specially and its existence is not under Administrative Jurisdiction. The existence of the Tax Court had a relationship with the history of the tax jurisdiction which its existence had been acknowledged in Indonesia's jurisdiction; therefore, based on the regulation of article 13 Undang-Undang Number 14 year 1970 about the existence of the Tax Court could be justified.

In order to gain the unity of the jurisdiction's system in Indonesia in the future, it would be better if the Tax Court could be revised.

Key words: Jurisdiction's circle, Jurisdiction's system, Tax Court, Special jurisdiction