

## ABSTRACT

Tax Court pursuant to Act No. 14 of 1970 on Basic Provisions of power that eventually undergo some changes, a recent change in the law No. 48 of 2009 and Law No. 51 Year 2009 on the Second Amendment to Law Number 5 Year 1986 On the State Administrative Court explicitly stated as special courts and the position was the State Administrative Court. To avoid any doubt about the position and existence of the Tax Court in the Judicial system in Indonesia should immediately be revision of Law. 14 of 2002 concerning the Tax Court so clear status, tax status and the existence of the court in the judicial system in Indonesia so as not to cause doubts about the position of the Tax Court. Development of organizational, administrative, and financial assistance to the Tax Court judges and clerks, should only be under the Supreme Court so that the independence of the judges can be more assured.

Hopefully, this thesis can be useful reading and add insight to the reader.

Keywords: Tax Court, Justice System, Independence

