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

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Abstract

Regional tax dispute resolution through administrative efforts is a mechanism provided by local governments to provide legal protection to taxpayers before disputes are resolved through judicial channels. However, in its implementation, there are still various obstacles that affect the effectiveness of dispute resolution. This research aims to analyze the obstacles faced in resolving regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency and examine its impact on legal certainty for taxpayers. The research method used is empirical legal research with an empirical juridical approach. Data was obtained through literature studies, interviews, and documentation, then analyzed qualitatively.

The results of the study show that the obstacles faced include the lack of optimal understanding of taxpayers on the procedure for submitting objections, the lack of complete supporting documents submitted by taxpayers, limited human resources handling dispute resolution, the lack of optimal administrative and service systems, and differences in interpretation of regional tax provisions. These obstacles cause the objection settlement process to take longer and have the potential to reduce the effectiveness of legal protection and legal certainty for taxpayers. Therefore, it is necessary to improve the quality of human resources, improve the information technology-based administrative system, intensify socialization to taxpayers, and prepare clearer technical guidelines in resolving regional tax disputes. Thus, dispute resolution through administrative efforts at the Deli Serdang Regency Regional Revenue Agency is expected to be carried out effectively, transparently, fairly, and provide legal certainty for all parties in accordance with the provisions of laws and regulations. The objection mechanism is a form of administrative effort recognized in the tax dispute resolution system in Indonesia.

***Keywords**:* Teamwork, Job Satisfaction, Role Conflict, Employee Performance, PLS-SEM

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Introduction

Taxes are one of the main sources of state and regional revenue that have a strategic role in financing the implementation of government and the implementation of national and regional development. In the context of regional autonomy, regional taxes are one of the important instruments for local governments to increase Regional Original Revenue (PAD) so that they can support the optimal implementation of public services.

Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, local governments are given the authority to collect regional taxes in accordance with the provisions of laws and regulations as a form of fiscal decentralization. Thus, regional taxes not only function as a source of regional revenue, but also as an instrument in realizing regional financial independence and improving community welfare.

The implementation of regional tax collection in practice does not always run smoothly. Differences in interpretation of tax provisions, errors in determining the amount of tax payable, and taxpayers' objections to decisions issued by local governments often cause regional tax disputes. The dispute is basically a consequence of the legal relationship between the local government as a tax collector and the taxpayer as a party who has the obligation to pay taxes. Therefore, a dispute resolution mechanism is needed that is able to provide legal protection for both parties while ensuring the creation of legal certainty (Mardiasmo, 2023).

In the Indonesian tax legal system, the settlement of tax disputes in principle begins through administrative efforts before legal action is taken to the Tax Court. Administrative efforts are a mechanism given to taxpayers to file objections to tax determination letters or other decisions issued by authorized officials. The mechanism aims to provide an opportunity for tax collection agencies to evaluate the decisions that have been issued so that disputes can be resolved more quickly, simply, and efficiently without having to go through a litigation process (Ispriyarso, 2018).

Dispute resolution through administrative efforts is also an implementation of the principle of legal protection and the principle of due process of law in state administrative law. According to Hadjon (2019), legal protection for the public against government actions can be realized through an administrative mechanism that provides an opportunity for citizens to obtain a review of a state administrative decision that is considered detrimental to their rights. In the context of regional taxation, the objection mechanism is an important means for taxpayers to obtain justice before disputes are brought to the courts.

The Regional Revenue Agency of Deli Serdang Regency as a regional apparatus that has authority in regional tax management plays an important role in resolving tax disputes through administrative efforts. The authority includes the receipt of objection applications, the examination of documents submitted by taxpayers, the analysis of the object of dispute, and the issuance of decisions on the objections submitted. The process must be carried out based on the principles of professionalism, objectivity, transparency, accountability, and legal certainty so that the rights and obligations of the parties can be protected in a balanced manner.

However, in practice, the settlement of regional tax disputes through administrative efforts still faces various obstacles that affect the effectiveness of its implementation. These obstacles can come from internal factors or external factors. Internal factors include the limited number and competence of human resources who handle tax objections, the lack of optimal administrative systems, limited supporting facilities, and the lack of detailed technical guidelines regarding the settlement of regional tax objections. Meanwhile, external factors include the low level of taxpayers' understanding of the objection submission

procedure, the incompleteness of the documents submitted, and the difference in perception between taxpayers and tax officials regarding the implementation of regional tax provisions (Waluyo, 2022).

The existence of these obstacles has the potential to slow down the dispute resolution process so that the main goal of administrative efforts as a simple, fast, and low-cost dispute resolution mechanism is not fully achieved. This condition can ultimately affect the level of taxpayer compliance and reduce the level of public trust in the implementation of regional tax administration. In addition, delays in dispute resolution can also have an impact on the delay in regional tax revenue, which is one of the sources of financing regional development.

Viewed from the perspective of legal certainty, the settlement of regional tax disputes must be able to provide guarantees that every taxpayer receives fair treatment based on the provisions of laws and regulations. Gustav Radbruch stated that legal certainty is one of the main goals of law besides justice and usefulness (Radbruch, 2006). Legal certainty requires that every government decision is based on clear, consistent, and predictable legal norms so that it does not cause uncertainty for the community. Therefore, the settlement of regional tax disputes through administrative efforts must be carried out professionally, objectively, and in accordance with procedures in order to provide a sense of justice as well as legal certainty for taxpayers.

Research on obstacles to resolving regional tax disputes is important considering the limited research that specifically examines the implementation of administrative efforts at the Regional Revenue Agency of Deli Serdang Regency. Most previous studies have focused more on resolving tax disputes at the Tax Court level, while studies on objection resolution mechanisms at the local government level are still relatively few. In fact, settlement through administrative efforts is the initial stage that greatly determines whether the dispute can be resolved without the need to proceed to the judicial process.

In addition to having academic value, this research also has practical value because it is expected to provide input for the Regional Revenue Agency of Deli Serdang Regency in improving the quality of regional tax dispute resolution services. The results of the study are expected to be able to identify various obstacles that have been faced as well as provide recommendations to increase the effectiveness of resolving tax objections through improving regulations, increasing the capacity of human resources, strengthening information technology-based administrative systems, and increasing socialization to the public regarding rights and obligations in resolving regional tax disputes.

Based on this description, it can be understood that the settlement of regional tax disputes through administrative efforts is an important part of realizing an effective, accountable, and legal certainty tax administration system. However, the various obstacles that arise in practice require serious attention so that the goal of dispute resolution can be achieved optimally. Therefore, research on Obstacles Faced in Resolution of Regional Tax Disputes Through Administrative Efforts at the Regional Revenue Agency of Deli Serdang Regency is relevant to be carried out as an effort to contribute to the development of tax administration law while improving the quality of public services in the field of regional taxation.

Literature Review

2.1 Legal Certainty Theory

Legal certainty is one of the main goals of law besides justice and utility. According to Gustav Radbruch, good law must be able to create a balance between the three basic values of law, namely justice, utility, and legal certainty. Legal certainty requires that every legal

rule be formulated clearly, firmly, and consistently so that it can be applied fairly without causing multiple interpretations (Radbruch, 2006).

According to Utrecht, legal certainty contains two meanings. First, there are general legal rules so that every individual knows their rights and obligations. Second, there is a guarantee that the government does not act arbitrarily against the community because every state administrative action must be based on the provisions of the applicable law (Utrecht, 1989).

In the context of regional taxation, legal certainty has an important meaning because the relationship between local governments as tax collectors and taxpayers is a public legal relationship that must be implemented based on laws and regulations. Legal certainty provides a guarantee that every tax determination or dispute resolution is carried out according to the predetermined procedure. Thus, taxpayers obtain legal protection against decisions that are considered detrimental to their rights.

Satjipto Rahardjo explained that the law must provide protection for the interests of the community through the consistent implementation of legal norms. Legal certainty is not only related to the existence of written regulations, but also concerns the consistency of the apparatus in implementing these rules (Rahardjo, 2006). Therefore, the settlement of regional tax disputes through administrative efforts must be carried out objectively, professionally, and transparently so that the goal of legal certainty can be realized.

Based on this theory, this study uses the theory of legal certainty as a basis to analyze whether obstacles in resolving regional tax disputes through administrative efforts at the Deli Serdang Regency Regional Revenue Agency have affected legal protection and legal certainty for taxpayers.

2.2 The Concept of Regional Tax Disputes and Administrative Efforts

Regional taxes are mandatory contributions to the region that are owed by individuals or entities that are coercive based on the law, without receiving direct rewards, and are used for regional purposes for the greatest prosperity of the people (Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments).

In the implementation of regional tax collection, there are often disputes between taxpayers and local governments. These disputes generally arise due to differences in interpretation regarding the basis for imposing taxes, the amount of taxes owed, and the application of administrative sanctions. Tax disputes are disputes that arise in the field of taxation between taxpayers and tax officials as a result of the issuance of a decision that can be objected, appealed, sued, or reviewed in accordance with the provisions of laws and regulations (Waluyo, 2022).

Before disputes are resolved through the Tax Court, the Indonesian legal system recognizes the existence of administrative efforts in the form of objections. Administrative efforts are a dispute resolution mechanism carried out in the government administration environment with the aim of providing opportunities for agencies that issue decisions to reassess the decision (Hadjon, 2019).

According to Ispriyarso (2018), objections are a form of preventive legal protection because they provide an opportunity for taxpayers to submit legal reasons and facts that support their application without having to directly file a case with the Tax Court. Settlement through administrative efforts is expected to be able to reduce the number of disputes that continue to the courts while creating a faster, simpler, and more efficient settlement process.

In practice at the Regional Revenue Agency, the objection resolution process includes accepting applications, administrative examinations, document research, analyzing the

substance of objections, and issuing decisions on objections. All of these stages must be carried out based on the principles of legality, the principle of prudence, the principle of openness, and the principle of legal certainty in order to provide legal protection to taxpayers.

2.3 . Obstacles in Resolving Regional Tax Disputes Through Administrative Efforts

The implementation of regional tax dispute resolution through administrative efforts is inseparable from various obstacles that affect the effectiveness of its resolution. These obstacles can come from internal factors or external factors.

Internal factors include the limited number of apparatus that have competence in the field of tax law, the lack of optimal information technology-based administrative system, the lack of complete technical guidelines for resolving objections, and limited coordination between fields within the Regional Revenue Agency. According to Mardiasmo (2023), the quality of tax administration greatly determines the success of the implementation of the tax system because good administration will accelerate services while increasing taxpayer compliance.

On the other hand, external factors come from the taxpayer himself. The low public understanding of the procedure for submitting objections, the lack of complete supporting documents, the delay in submitting the application, and the lack of legal awareness cause the dispute resolution process to take longer. This condition often hinders the audit process because tax officials must ask for additional documents before they can make a decision.

In addition, differences in interpretation of regional tax provisions are also quite dominant obstacles. In some cases, taxpayers have different interpretations from tax officials regarding the tax object, the basis for imposing taxes, and the amount of tax payable. These differences have the potential to cause prolonged disputes if not resolved through an objective and professional mechanism (Waluyo, 2022).

These obstacles affect the achievement of legal certainty in the settlement of regional tax disputes. The longer the objection settlement process, the greater the legal uncertainty felt by taxpayers. Therefore, it is necessary to improve the quality of human resources, improve regulations, digitize tax administration, and increase socialization to the public so that the dispute resolution mechanism through administrative efforts can run effectively, efficiently, transparently, and provide optimal legal protection.

Research Methodology

3.1 Nature of Research

This research is descriptive and analytical, which is a research that 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 the applicable legal provisions and the principle of legal certainty. This study not only describes the process of resolving regional tax disputes, but also examines the conformity 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.

3.2 Types of Research

The type of research used in this study is empirical juridical law 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 was conducted 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, an empirical approach is used to obtain an overview of the implementation of dispute resolution procedures, obstacles faced, and the application of the principle of legal certainty in regional tax administration practices.

3.3 Data Collection Methods

The data collection method in this study was 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 was 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 are 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 is used to obtain a comprehensive picture of the conformity between the applicable legal provisions and the practice of resolving regional tax disputes in the field.

3.4 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 the authorities at the Deli Serdang Regency Regional Revenue Agency related to the implementation of regional tax dispute resolution through administrative efforts. Primary data is used to obtain information on 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 was obtained through literature studies which included 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.

3.5 Data Analysis

The data analysis in this study was 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 Regional Revenue Agency of Deli Serdang Regency. The data that has been collected is then analyzed through several stages, namely data reduction, data presentation, and drawing conclusions. 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 compatibility 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

Settlement of regional tax disputes through administrative efforts is a form of legal protection provided to taxpayers before the dispute is resolved through a judicial mechanism. Administrative efforts, especially objections to regional tax provisions, are intended to provide opportunities for local governments to re-evaluate the decisions that have been issued so as to create faster, simpler, and more efficient dispute resolution. In practice, the Regional Revenue Agency (Bapenda) of Deli Serdang Regency as the agency authorized to handle regional taxes has the responsibility to resolve objection applications objectively, professionally, and in accordance with the provisions of laws and regulations.

However, the implementation of regional tax dispute resolution through administrative efforts has not been fully running optimally. Based on a study of regional tax administration practices, there are various obstacles that affect the effectiveness of dispute resolution, both from internal agency factors and external factors related to taxpayers. These obstacles not only prolong the dispute resolution process, but also have the potential to reduce the realization of legal certainty and legal protection for taxpayers.

The first obstacle is the limitation of human resources (HR) who have competence in the field of taxation and administrative dispute resolution. Tax dispute resolution requires officials who understand state administrative law, tax law, document examination techniques, and the ability to analyze objections submitted by taxpayers. In practice, not all employees at the Regional Revenue Agency have special expertise in this field. As a result, the research process on objection applications often takes longer because it has to go through coordination with several fields or officials who have certain competencies. According to Mardiasmo (2023), the quality of tax administration is greatly influenced by the professionalism of the apparatus, because the apparatus is the main element in providing services while ensuring legal certainty to taxpayers.

In addition to the quality of human resources, obstacles also arise from the limited number of employees who handle regional tax dispute resolution. The increase in the number of tax objects and taxpayers every year is not always offset by the addition of personnel handling tax objections. This condition causes the workload of employees to be higher so that the resolution of objection applications has the potential to be delayed. From a public service perspective, this condition can affect the quality of administrative services and reduce the level of taxpayer satisfaction with local government performance.

The second obstacle is the lack of optimal regional tax administration system. In the process of resolving objections, authorized officials need various supporting documents, such as Regional Tax Notification Letter (SPTPD), Regional Tax Determination Letter (SKPD), proof of payment, audit report results, and other documents related to the object of dispute. If the archive management is still done manually or has not been thoroughly digitized, the process of searching and verifying documents will take longer. This condition can hinder the resolution of objections within the time limit set by laws and regulations.

In addition, coordination between fields within the Regional Revenue Agency is also a factor that affects the effectiveness of dispute resolution. Resolving objections often requires information from the fields of data collection, determination, collection, and tax audit. If

coordination has not been carried out effectively, the process of collecting data and preparing recommendations for objection decisions will be delayed. Therefore, strengthening the information technology-based administrative system is a very important need to improve the efficiency of tax administration services.

The third obstacle stems from the low level of taxpayer understanding of dispute resolution procedures through administrative efforts. In practice, there are still taxpayers who do not understand the procedure for submitting objections, the submission period, administrative requirements, and documents that must be attached. As a result, the objection applications submitted often do not meet the formal requirements so the Regional Revenue Agency must first request the completeness of the documents before conducting a substance examination. According to Waluyo (2022), the low level of taxpayer administrative compliance is one of the factors that hinder the effectiveness of the tax system because it can prolong the administrative service process.

This lack of understanding is generally caused by the lack of optimal socialization regarding the mechanism for resolving regional tax disputes. Some taxpayers understand their tax payment obligations better than their rights to file objections if there is a discrepancy in tax determination. Therefore, local governments need to increase education to the public through counseling, digital media, and tax consulting services so that taxpayers understand the correct dispute resolution procedures.

The next obstacle is the difference in interpretation of regional tax provisions. Tax disputes generally arise due to differences in interpretation between taxpayers and tax officials regarding the tax object, the basis for imposing taxes, tax rates, and the application of administrative sanctions. These differences in interpretation can occur due to the complexity of tax regulations or the lack of clarity of legal norms that govern certain tax objects. Ispriyarso (2018) explained that the objection mechanism basically aims to provide an opportunity for the tax administration to re-evaluate the decision that has been issued so that the difference in interpretation can be resolved administratively before proceeding to the Tax Court.

In addition to these factors, obstacles can also be in the form of a lack of coordination between local governments and taxpayers during the objection resolution process. Less effective communication often causes taxpayers not to immediately know the lack of documents or the development of the objection resolution process. This condition can extend the time to resolve disputes and cause a negative perception of regional tax administration services.

When viewed from the perspective of legal certainty theory, these various obstacles show that the settlement of regional tax disputes has not fully met the element of legal certainty as stated by Gustav Radbruch. According to Radbruch, the law must be able to provide certainty through the application of rules that are clear, consistent, and predictable by the community (Radbruch, 2006). If the settlement of objections takes too long due to administrative constraints, limited human resources, or lack of coordination, then taxpayers will experience uncertainty regarding the legal status and the amount of tax obligations that must be met.

This opinion is in line with the theory of legal protection put forward by Philipus M. Hadjon, who states that preventive legal protection is realized by giving the public the opportunity to file objections to government decisions before disputes arise in the courts (Hadjon, 2019). Therefore, the objection mechanism functions not only as an administrative procedure, but also as an instrument for the protection of taxpayers' rights. In order for this function to run optimally, the objection resolution process must be carried out transparently, objectively, and based on the general principles of good governance.

Based on the discussion above, it can be understood that obstacles in resolving regional tax disputes through administrative efforts at the Regional Revenue Agency of Deli Serdang Regency are influenced by internal factors and external factors. Internal factors include limited quality and quantity of human resources, the lack of optimal administrative systems, and coordination between fields that still need to be improved. Meanwhile, external factors include taxpayers' low understanding of objection procedures, incomplete supporting documents, and differences in interpretation of regional tax provisions. To overcome these obstacles, it is necessary to increase the capacity of the apparatus through education and training, digitize tax administration, improve standard operating procedures, and increase socialization to the public regarding rights and obligations in resolving regional tax disputes. Thus, dispute resolution through administrative efforts can be carried out more effectively, efficiently, transparently, and is able to provide legal certainty and legal protection for taxpayers in accordance with the provisions of laws and regulations.

Conclusion

Based on the discussion of obstacles in resolving regional tax disputes through administrative efforts at the Deli Serdang Regency Regional Revenue Agency, it can be concluded that the effectiveness of dispute resolution is still influenced by various internal and external factors. Internal factors include limited quality and quantity of human resources, the suboptimal system of administration and document digitization, and coordination between fields that have not run optimally. Meanwhile, external factors include low understanding of taxpayers on the procedure for submitting objections, incompleteness of supporting documents, and differences in interpretation of regional tax provisions. These obstacles have implications for the slow process of resolving objections so that the goal of administrative efforts as a fast, simple, efficient, and legal certainty dispute resolution mechanism has not been fully achieved. Therefore, it is necessary to increase the capacity of the apparatus, improve the information technology-based administrative system, strengthen internal coordination, and intensify socialization to taxpayers so that the settlement of regional tax disputes through administrative efforts can be carried out more effectively, transparently, accountably, and able to provide legal protection and legal certainty for all parties in accordance with the provisions of laws and regulations.

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