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Analysis of Personnel in the Field of Taxation by the Minister of Finance through the Tax Supervisory Committee

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Abstract: The Ministry of Finance as one of the State Ministries is responsible for managing government affairs in the financial sector. It operates under the authority of and is accountable to the President, with leadership vested in the Minister of Finance. In executing its responsibilities, the Ministry of Finance performs various functions, including the formulation, determination, and implementation of taxation policies. This study aims to examine the position and authority of the Minister of Finance in overseeing taxation matters through the Tax Supervisory Committee. The research employs a normative legal approach, utilizing both statutory and conceptual analyses, with secondary sources such as laws and reference literature obtained through document and library studies. The findings indicate that the Minister of Finance, as the head of the Ministry and superior to the Director General of Taxes, holds supervisory authority over subordinates, including the Director General. Supervision conducted via the Tax Supervisory Committee focuses on tax policies and administration, but does not extend to overseeing the resolution of tax disputes through administrative measures determined by the Director General of Taxes.

Keywords: Supervision, Taxation, Tax Supervision.

INTRODUCTION

The fourth paragraph of the Preamble to the 1945 Constitution of the Republic of Indonesia outlines the state's objectives, which include protecting all Indonesian citizens and their homeland, promoting public welfare, advancing national education, and participating in the establishment of a world order founded on independence, lasting peace, and social justice (Simamora, 2014). To achieve these state objectives, it is the responsibility of the government to actively work toward improving the welfare of its citizens. Consequently, to realize the welfare aspired for, the state must take a proactive role, particularly by intervening and engaging directly in areas of public life, especially in the economic sector.

The aspirations of the state to achieve the goals that have been set above will only become mere legal ideals if they are not supported by state finances that are sourced from state revenues with the collection carried out based on the provisions of laws and regulations (Fakhruzy, 2020; Najicha, 2022). In this case, state revenue as a source of state finance will be used to finance

the implementation of government tasks in order to achieve the goals of the state (Adrian Sutedi, 2022; Amtiran & Molidya, 2020). According to Article 1 point 13 of Law Number 17 of 2003 on State Finance, state revenue refers to the central government's entitlement, recognized as an increase in net assets (S. Negara, 2003). State revenue is composed of tax income, non-tax income, and grants (Putri & Ardini, 2020).

Revenue derived from taxes is still very dominant as a source of state revenue (Salmon et al., 2025; Sutrisno, 2016). Thus, it can be concluded that taxes play a crucial role in the functioning of the state, particularly in the context of development, as they serve as a source of state revenue to fund government expenditures, including development spending. As a key source of state income, taxes possess the following characteristics: (T. A. S. Negara, 2017)

1. levy by the state by force.
2. Taxpayers do not obtain direct achievements.
3. Used to finance general expenses.

The difference between state revenue sourced from tax revenue and state revenue sourced from non-tax revenue, is due to the increasingly important role of taxation in state finance (Adhitama & Joshua, 2023). Especially at this time, taxes are the main source of financing state spending. Therefore, it is not surprising to say that almost all countries in the world rely on their source of revenue from taxation. (Zuraida & Advianto, 2011)

Based on the principle of legality, every authority of government officials, including in terms of collecting taxes from the people, must be able to show its legal basis. Thus, the authority of the Director General of Taxes to collect central taxes must be able to be shown the legal basis (Davinci, 2021; Taufik & MM, 2022). Similarly, the authority of the Regional Head to collect regional taxes must also be able to show a legal basis. This is a manifestation of the principle of the validity of government actions.

In practice, interactions between the Directorate General of Taxes and taxpayers frequently involve disagreements concerning the interpretation and application of tax laws and regulations (Pracasya, 2021). Moreover, instances of unfair treatment toward taxpayers arising from tax collection practices that do not comply with the applicable laws often lead to tax disputes between the authorities and taxpayers.

Tax disputes that occur between the Director General of Taxes and taxpayers can be resolved by 2 (two) ways of settlement. First, the tax dispute is resolved by the party involved in the dispute itself, namely the Director General of Taxes. Second, tax disputes that are resolved by parties/agencies that are not involved in the dispute, namely the Tax Court in the form of appeals and lawsuits. Furthermore, against the appeal decision and lawsuit, the disputing parties can take extraordinary legal remedies to the Supreme Court by filing a review.

As the head of the Ministry of Finance and the superior of the Director General of Taxes, the Minister of Finance holds the authority to supervise all subordinates, including the Director General. According to Article 36C of Law Number 6 of 1983 on General Provisions and Tax Procedures, as amended most recently by Law Number 6 of 2023 regarding the Ratification of Government Regulations in Lieu of Law Number 2 of 2022 on Job Creation, the Minister of Finance is empowered to form a Tax Supervisory Committee.

Based on the above, the legal issue in this study is the position and authority of the Minister of Finance in conducting supervision in the field of taxation. This study tries to analyze the position and authority of the Minister of Finance in conducting supervision in the field of taxation through the Tax Supervisory Committee. It is hoped that from this research a normative formulation will be obtained that can provide legal knowledge about employment in the field of taxation.

METHODS

This study employed normative legal research methods, utilizing both a statutory approach and a conceptual approach, with data sourced from secondary materials, including laws and regulations as well as reference books, obtained through document and literature review (Ahmad et al., 2024; Armia, 2022).

Normative legal research involves examining legal norms in terms of justice, legal certainty, order, utility, efficiency, authority, and established doctrines, which form the basis for applying these elements to both procedural and substantive law in public and civil law contexts (Aulia et al., 2024).

The statutory (legislative) approach entails analyzing laws and regulations relevant to the legal issue under study. This approach allows researchers to assess the consistency and alignment between laws and the Constitution, or between regulations and laws, providing a foundation for formulating arguments to address the issue.

The conceptual approach draws on prevailing legal doctrines and theoretical perspectives. By examining these doctrines, researchers can identify ideas that inform legal understandings, concepts, and principles pertinent to the issue. This theoretical foundation then serves as the basis for constructing well-grounded legal arguments in resolving the problem at hand.

RESULTS AND DISCUSSION

The Position of the Minister of Finance in Supervision in the Field of Taxation

A State Ministry is a government institution responsible for specific areas of public administration, with an organizational structure composed of:

1. The element of the leader;
2. The element of assistant leaders;
3. Implementing elements;
4. Supervisory elements;
5. Supporting elements; and
6. Elements of implementing the main duties in the region and/or foreign representatives in accordance with the provisions of laws and regulations.

The Minister serves as the leadership element responsible for directing the State Ministry, while the Secretariat General functions as the leadership's supporting element, reporting to and led by the Minister through the Secretary General. The Secretariat General is tasked with coordinating the implementation of duties, providing guidance, and delivering administrative support to all organizational units within the State Ministry.

The Directorate General represents the implementing element of the State Ministry, operating under the authority of the Minister and led by the Director General. Its responsibilities include formulating and executing policies within its designated fields, which align with the core duties and strategic objectives of the Ministry. The Inspectorate General serves as the supervisory element, reporting to the Minister under the leadership of the Inspector General, and is responsible for conducting internal oversight within the Ministry.

Supporting elements of the State Ministry include agencies and/or centers. Agencies report directly to the Minister and are led by agency heads, while centers operate under the Secretary General on behalf of the Minister, led by the head of the center. These units provide substantive support to achieve the Ministry's strategic goals and contribute to the national development agenda. Vertical agencies function as regional implementers of the Ministry's core tasks, established through ministerial regulations with written approval from the minister responsible for state apparatus affairs.

The Ministry of Finance, as one of the State Ministries, is responsible for managing government affairs in the financial sector and operates under the authority of, and is accountable to, the President, with leadership vested in the Minister. In carrying out leadership duties, the Minister of Finance may be assisted by a Deputy Minister, appointed by the President. The Deputy Minister of Finance, who can also be dismissed by the President, reports to the Minister and assists in overseeing the implementation of the Ministry's responsibilities. Together, the Minister and Deputy Minister of Finance form the leadership unit of the Ministry.

The Ministry of Finance is tasked with managing government affairs in the financial sector to assist the President in administering the country. In carrying out its responsibilities, the Ministry performs the following functions:

1. Formulating, determining, and implementing policies related to economic and fiscal strategies, budgeting, non-tax state revenue, taxation, customs and excise, state treasury, state assets, financial balance, state financing and risk management, as well as maintaining stability and development in the financial sector;
2. Providing technical guidance and supervision over the Ministry's regional operations;
3. Coordinating duties, offering guidance, and delivering administrative support to all organizational units within the Ministry;
4. Managing state property and assets under the Ministry's responsibility;
5. Overseeing the implementation of tasks within the Ministry;
6. Developing and managing information and communication technology, as well as handling data, information, and financial intelligence;
7. Conducting education, training, and competency certification in state finance, along with knowledge management;
8. Implementing technical activities from the central office to the regions;
9. Providing substantive support to all organizational units within the Ministry; and
10. Performing other functions assigned by the President.

The organizational structure of the Ministry of Finance consists of:

1. The General Secretariat;
2. Directorate General of Economic and Fiscal Strategy;
3. Directorate General of Budget;
4. Directorate General of Taxes;
5. Directorate General of Customs and Excise;
6. Directorate General of Treasury;
7. Directorate General of State Assets;
8. Directorate General of Financial Balance;
9. Directorate General of Financing and Risk Management;
10. Directorate General of Financial Sector Stability and Development;
11. Inspectorate General;
12. The Financial Technology, Information and Intelligence Agency;
13. Financial Education and Training Agency;
14. Expert Staff for Tax Regulation and Law Enforcement;
15. Expert Staff for Tax Compliance;
16. Expert Staff in the Field of Tax Supervision;
17. Expert Staff in the Field of State Revenue;
18. Expert Staff in the Non-Tax State Revenue Sector;
19. Expert Staff in the field of National Production;
20. Expert Staff for Macroeconomics and International Finance;
21. Expert Staff in the Field of Financial Services and Capital Markets; and
22. Expert Staff in the Field of Law and Institutional Relations.

The Minister of Finance, as the head of the Ministry and superior to the Director General of Taxes, holds the authority to supervise all subordinates, including the Director General. According to Article 36C of Law Number 6 of 1983 on General Provisions and Tax Procedures, as amended most recently by Law Number 6 of 2023 concerning the Ratification of Government Regulations in Lieu of Law Number 2 of 2022 on Job Creation, the Minister is empowered to establish a Tax Supervisory Committee.

The Tax Supervisory Committee is a non-structural, independent body tasked with overseeing strategic aspects of the tax sector. While it operates under and reports to the Minister of Finance, the Committee carries out its duties, functions, and authorities free from any influence by the agency it supervises.

The Tax Supervisory Committee is tasked with assisting the Minister of Finance in overseeing and providing strategic recommendations regarding tax policies and administration. However, the Committee's supervisory role does not extend to the process of resolving tax disputes through administrative measures determined by the Director General of Taxes. In this context, the Minister of Finance does not possess the authority to overturn decisions made by the Director General in handling such administrative tax disputes.

Under the authority granted by Law Number 6 of 1983 on General Provisions and Tax Procedures, as amended most recently by Law Number 6 of 2023 concerning the Ratification of Government Regulations in Lieu of Law Number 2 of 2022 on Job Creation, the Director General of Taxes is empowered to resolve tax disputes through administrative efforts. Such resolution by the Director General takes the form of a formal decision on:

1. Application for correction;
2. Application for reduction or elimination of administrative sanctions;
3. Application for reduction or cancellation of tax determination letters and tax bill letters; and
4. An application for objection.

Authority of the Minister of Finance in Supervision in the Field of Taxation

In government administration, supervision plays a crucial role in realizing the objectives of the Indonesian state as outlined in the Preamble to the 1945 Constitution of the Republic of Indonesia. With effective supervision, it can be known more quickly or obstacles that occur or a problem so that they can be immediately overcome and anticipated. Supervision is a process that is carried out systematically to monitor the implementation of a task or activity in the organization by seeing and ensuring that the processes that have been carried out and the results achieved are in accordance with the plan and standards that have been set beforehand. In the event of irregularities or discrepancies, corrective action can be taken immediately to ensure that organizational goals can be achieved effectively and efficiently. Surveillance can also help organizations take appropriate precautions and detect problems that may arise in the future.

Supervision is an instrument and scheme that is needed in the context of the implementation of government in a state of law. This is related to the control of the use of government power, through efforts, actions, and activities carried out in order to ensure what has been limited or determined in accordance with its corridor, namely as regulated in laws and regulations so that it does not cause losses to the people caused by the arbitrary use of government power. When there is an abuse or misuse of government authority, the state's accountability is exercised based on the principle of legality, encompassing both formal aspects related to authority and procedures, as well as material aspects concerning the objectives of governance.

The purpose of supervision is to observe and comprehend the actual implementation of tasks or activities, ensuring that they are carried out according to plan and operate effectively and efficiently. Through supervision, it can be known whether there are obstacles, errors, or

deviations in the implementation of the work, so that corrective actions can be taken immediately. In addition, supervision also aims to ensure that the resources used in the implementation of the work are used as well as possible and achieve the goals that have been set.

Basically, supervision is a process to ensure that every program that has been planned can run as it should. The legal aspect has a very important role in the implementation of supervision. The role of the legal aspect in this case contains elements of binding force and coercive nature which are identical to the consequences in the form of certain sanctions if there is a violation of the regulated matters, this role is very necessary in order to encourage the implementation of technical and procedural supervision to be more effective. Therefore, in the implementation of supervision, especially in the government environment, it is important to have a combination of juridical and non-juridical aspects in order to achieve accountability, accuracy, effectiveness, and optimization of supervision.

In the field of taxation, the Minister of Finance supervises tax policies and administration through the Tax Supervisory Committee. The Tax Supervisory Committee is a non-structural committee that is independent in carrying out the function of supervising strategic aspects of the tax sector. The Tax Supervisory Committee is located under and responsible to the Minister of Finance.

In executing its duties, functions, and authorities, the Tax Supervisory Committee operates independently, free from any influence by the agencies it oversees. The Committee assists the Minister of Finance by supervising and offering strategic recommendations on tax policies and administration across the Fiscal Policy Agency, the Directorate General of Taxes, and the Directorate General of Customs and Excise. The Committee's responsibilities are carried out with the aim of:

1. Encouraging the realization of good tax governance;
2. Improving the quality of tax policies and administration;
3. Encourage fairness in tax policies and administration; and
4. Increase taxpayers' voluntary compliance.

The Tax Supervisory Committee has the following functions:

1. The study of policies, systems, and laws and regulations in the field of taxation;
2. Strategic risk evaluation related to tax policy and administration;
3. Providing input on tax strategic plans and strategies to achieve them;
4. Forwarding all complaints related to taxation and monitoring of follow-up handling of complaints;
5. Communication and/or publication of the duties and functions of the Tax Supervisory Committee; and
6. Other functions given by the Minister of Finance or the Deputy Minister of Finance.

In carrying out its duties and functions, the Tax Supervisory Committee has the authority to:

1. Request information from the Fiscal Policy Agency, the Directorate General of Taxes, the Directorate General of Customs and Excise, and the Inspectorate General in accordance with their duties and functions;
2. Collecting information, suggestions, inputs, and/or aspirations from parties other than those referred to in letter a in the context of carrying out the review function;
3. Receive tax complaints from external parties of the Ministry of Finance;
4. Monitoring the follow-up of the recommendations of the study results approved by the Minister of Finance;

5. Monitoring the follow-up of complaint settlement by the Fiscal Policy Agency, the Directorate General of Taxes, the Directorate General of Customs and Excise, and the Inspectorate General; and
6. Cooperate with other parties to carry out duties and functions as long as they do not conflict with the code of ethics, the principles of conflict of interest, and independence.

The Tax Supervisory Committee holds regular coordination meetings at least 1 (one) time in 3 (three) months with the Fiscal Policy Agency, the Directorate General of Taxes, the Directorate General of Customs and Excise, and the Inspectorate General. The coordination meeting aims to:

1. Communicate the results of studies in the field of taxation;
2. Communicate the results of strategic risk evaluations related to tax policies and administration;
3. Communicate input on the tax strategic plan and its achievement strategy;
4. Monitor the follow-up of handling complaints and recommendations of the Tax Supervisory Committee;
5. Harmonize the report materials to the Minister of Finance; and
6. Received responses and inputs from the Fiscal Policy Agency, the Directorate General of Taxes, the Directorate General of Customs and Excise, and the Inspectorate General.

Forwarding complaints related to taxation, submitted to:

1. Fiscal Policy Agency, Directorate General of Taxes, and/or Directorate General of Customs and Excise, for complaints related to tax policies and the implementation of tax administration; and
2. Inspectorate General, for complaints related to Ministry apparatus.

The results of the follow-up on handling complaints for letter a are submitted by the Fiscal Policy Agency, the Directorate General of Taxes, and/or the Directorate General of Customs and Excise to the complainant and forwarded to the Tax Supervisory Committee. The results of the follow-up on handling complaints for letter b are submitted by the Inspectorate General to the relevant parties in accordance with the complaint handling provisions applicable to the Ministry of Finance and can be informed to the Tax Supervisory Committee.

Follow-up monitoring of complaint handling is carried out in the form of:

1. Coordination meetings; and/or
2. Correspondence.

Communication and/or publication of the duties and functions of the Tax Supervisory Committee is carried out within the framework of communication and information services of the Ministry of Finance and in coordination with the Secretariat General, the Fiscal Policy Agency, the Directorate General of Taxes, the Directorate General of Customs and Excise, and/or other related units.

In order to support the implementation of the duties and functions of the Tax Supervisory Committee, the Fiscal Policy Agency, the Directorate General of Taxes, the Directorate General of Customs and Excise, and the Inspectorate General have the responsibility to provide information related to:

1. Tax policy and administration; and
2. Complaints related to taxation and follow-up handling.

The Fiscal Policy Agency, the Directorate General of Taxes, the Directorate General of Customs and Excise, and the Inspectorate General, in accordance with their authority, submit information at least 1 (one) time in 3 (three) months or at any time based on the request of the Tax Supervisory Committee.

The Tax Supervisory Committee reports the results of the implementation of duties to the Minister periodically at least 1 (one) time in 1 (one) semester. The Tax Supervisory Committee may submit a report (attention) on the implementation of duties immediately to the Minister of Finance in the event that there is important information and/or is an evaluation of current issues or events that are of concern to the leader at the Ministry of Finance and/or the public.

CONCLUSION

Based on the description above, it can be concluded that the Ministry of Finance, as one of the State Ministries, is responsible for managing government affairs in the financial sector under the authority of and accountable to the President, led by the Minister. The Minister of Finance, as the head of the Ministry and superior to the Director General of Taxes, has the authority to supervise subordinates, including the Director General, through the Tax Supervisory Committee. This Committee assists the Minister in overseeing and providing strategic recommendations on tax policies and administration. However, supervision conducted by the Minister via the Tax Supervisory Committee does not extend to the resolution of tax disputes through administrative efforts determined by the Director General of Taxes. In this regard, the Minister does not have the authority to overturn the Director General's decisions in resolving tax disputes administratively.

In terms of superior-subordinate supervision, the Minister of Finance, as the superior of the Director General of Taxes, should be granted the authority to resolve tax disputes through administrative efforts. Such resolution represents a form of internal government oversight, enabling the Minister to ensure that decisions made by the Director General on administrative efforts submitted by taxpayers comply with applicable laws and regulations. Furthermore, allowing the Minister to participate in resolving tax disputes administratively provides preventive legal protection for taxpayers. This protection is achieved by addressing tax issues internally within the government, thereby reducing the likelihood of disputes escalating to the judiciary.

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