

ABSTRAK

Indonesia sebagai negara *welfare state* berkewajiban memberikan pelayanan publik yang berkualitas kepada warganya. Berkaitan dengan hal tersebut, pajak menjadi sumber penting pendanaan program pembangunan, dengan DJP sebagai pengelolanya di bawah Kementerian Keuangan. Muncul wacana pemisahan DJP dari Kemenkeu sejak 2015 untuk meningkatkan akuntabilitas dan penerimaan pajak, seperti yang diterapkan Singapura dan AS. Namun, upaya pemisahan ini, termasuk melalui Putusan MK No. 155/PUU-XXI/2023 yang diajukan oleh Sangap Tua Ritonga, ditolak oleh Mahkamah Konstitusi pada 31 Januari 2024. Permohonan Pengujian Undang-Undang (PUU) tersebut dilatarbelakangi bahwa Pasal 5 ayat (2), Pasal 6, Pasal 15 UU 39/2008 dan Pasal 6 ayat (1) dan ayat (2) huruf a UUU 17/2003 dianggap oleh Pemohon telah bertentangan dengan Pasal 17 dan 23A UUD NRI Tahun 1945.

Penelitian ini ditujukan guna menguraikan dasar pertimbangan Majelis Hakim dalam memutus perkara serta menganalisis pelaksanaan Putusan MK tersebut berdasarkan prinsip-prinsip *good governance*.

Metode penelitian yang digunakan adalah metode penelitian hukum doktrinal. Spesifikasi penelitian yang digunakan ialah deskriptif. Selanjutnya, bahan hukum yang digunakan berupa bahan hukum primer, sekunder, dan tersier dengan memanfaatkan teknik kepustakaan *atau study literature*.

Berdasarkan hasil penelitian, menurut pertimbangan Majelis Hakim bahwa pembentukan kementerian baru merupakan kebijakan *open legal policy* yang dapat dilakukan sewaktu-waktu sepanjang tetap mematuhi batasan dan ketentuan dalam undang-undang. Kemudian, pelaksanaan Putusan MK No. 155/PUU-XXI/2023 telah mencerminkan asas kepastian hukum, keterbukaan/transparansi, dan akuntabilitas yang sesuai dengan prinsip *good governance*.

Kata Kunci: DJP; Good Governance; Pengujian Undang-Undang (PUU); Mahkamah Konstitusi.

ABSTRACT

Indonesia as a welfare state is obliged to provide quality public services to its citizens. In this regard, taxes are an important source of funding for development programs, with DJP as the manager under the Ministry of Finance. There has been a discourse on the separation of DJP from the Ministry of Finance since 2015 to improve accountability and tax revenue, as implemented by Singapore and the US. However, this separation effort, including through Constitutional Court Decision No. 155/PUU-XXI/2023 filed by Sangap Tua Ritonga, was rejected by the Constitutional Court on January 31, 2024. The application for judicial review was motivated by the fact that Article 5 paragraph (2), Article 6, Article 15 of Law 39/2008 and Article 6 paragraph (1) and paragraph (2) letter a of Law 17/2003 were considered by the Applicant to be contrary to Articles 17 and 23A of the 1945 Constitution.

This research is aimed at describing the basis of consideration of the Panel of Judges in deciding the case and analyzing the implementation of the Constitutional Court Decision based on the principles of good governance.

The research method used is doctrinal legal research method. The research specification used is descriptive. Furthermore, the legal materials used are primary, secondary, and tertiary legal materials by utilizing library techniques or literature study.

Based on the results of the research, according to the consideration of the Panel of Judges, the formation of a new ministry is an open legal policy that can be carried out at any time.

Keywords: DJP; Good Governance; Judicial Review; Constitutional Court.