



CONSTITUTIONAL COURT
OF THE REPUBLIC OF INDONESIA

SUMMARY OF DECISION
FOR CASE NUMBER 14/PUU-XX/2022

Concerning

Formal Examination of the Law on the Harmonization of Tax Regulations

Petition	: Priyanto
Type of Case	: Formal Examination of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (Law 7/2021) against the 1945 Constitution of the Republic of Indonesia (UUD 1945).
Subject Matter	: Law 7/2017 is in contrary to Article 22A of the 1945 Constitution.
Verdict	: To declare that the Petitioner's petition is inadmissible.
Date of Decision	: Wednesday, April 20, 2022.
Overview of Decision :	

Whereas the Petitioner is an individual Indonesian citizen who submits a request for a formal review of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (Law 7/2021);

Regarding the authority of the Court, since the Petitioner petition for a formal review of the law, *in casu* Law 7/2021 against the 1945 Constitution, then based on Article 24C paragraph (1) of the 1945 Constitution, Article 10 paragraph (1) letter a of the Constitutional Court Law, and Article 29 paragraph (1) letter a of the Judicial Powers Law, the Court has the authority to hear the *a quo* petition;

In relation to the grace period for the formal examination, the Court is of the opinion that by referring to the Decision of the Constitutional Court Number 27/PUU-VII/2009, what is meant by the phrase "45 (forty five) days after the Law is published in the State Gazette shall be sufficient time to submit a formal review of the Law" which was then emphasized in Article 9 paragraph (2) of the Regulation of the Constitutional Court Number 2 of 2021 concerning Proceedings in Judicial Review Cases as "the Petition for a formal review as referred to in Article 2 paragraph (2) shall be submitted within a maximum period of 45 (forty five) days after the law or *Perppu* is promulgated in the State Gazette of the Republic of Indonesia";

Whereas the Petitioner has submitted a petition for a formal review of Law 7/2021 to the Constitutional Court on January 21, 2022 based on the Deed of Acceptance of the Petition of the Petitioner Number 10/PUU/PAN.MK/AP.3/01/2022 and recorded in the Constitutional Case Registration Book on January 26, 2022 under the Number 14/PUU-XX/2022. Because Law 7/2021 was promulgated on October 29, 2021, the 45-day deadline since the promulgation of the *a quo* Law in the State Gazette shall be on December 12, 2021. Accordingly, the petition for a formal review of Law 7/2021 submitted by the Petitioner in the petition dated January 21, 2022, was submitted past the deadline for submitting the petition as specified above;

Accordingly, the Court issued a decision which verdict states that the Petitioner's petition is inadmissible.