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## **Indonesia Core Tax System: Road Map to Implementation 2024**

Vincent Alexis Joselin<sup>1</sup>, Temy Setiawan<sup>2</sup>, Ernie Riswandari<sup>3</sup>

<sup>1,2,3</sup>Universitas Bunda Mulia, Departement of Accounting

Jl. Jalur Sutera Barat Kav. 7-9 Alam Sutera,

Kota Tangerang, Banten 14430, Indonesia

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### **Abstract**

This research aims to determine the effectiveness of implementing the core tax system in Indonesia which will soon be launched in 2024 by inviting several experts in the field of taxation to obtain a number of responses or explanations regarding the core tax system in Focus Group Discussion activities. This is a full qualitative research, primary data was obtained from a focus group discussion which was attended by more than 100 participants, followed by distributing questionnaires to FGD participants to find out how much knowledge they have in responding to this core tax system. As a result from the taxation experts say that it is very necessary to match NIK with NPWP so that all transactions can be automatically integrated at the tax office so that taxpayers do not need to bother taking care of their tax obligations because we only need to check or verify which is the source of income and which are objects or expenses. Meanwhile, the results of the questionnaire are that they are looking forward to seeing developments in the tax reform that will be implemented this year, where the essence of the tax system is clear, transparent and accountable. To deepen this research, researchers also searched for and summarized several countries that have successfully implemented tax reform. The outcome revealed a correlation between these reforms and an increase in taxpayer tax compliance, consequently leading to an enhancement in the Tax Ratio.

**Keywords:** core tax administration system, indonesia tax reform, tax compliance, PSIAP

### **1. Introduction**

Taxes play an important role in the progress of the Indonesian state because they provide a large contribution as a source of state income. The government is also expected to act wisely in managing this income (Sudirman et al., 2020). Indonesia's tax sector is one of the main sources of state income. Taxes have a crucial role in contributing to state revenue, with a contribution of almost 80% of total revenue in the current State Revenue and Expenditure Budget (APBN) (Qhorizon & Tanno 2023; Hardiana et al., 2023; Mimi & Mulyani 2022; Gracesiela 2021; Natalia & Riswandari 2021; Saifudin & Mauliynda 2020).

The imposition of taxes is indeed a source of state revenue that has great potential to support national development financing (Tambun & Ananda 2022). However, the Indonesian government revealed that the tax ratio in Indonesia has continued to decline over the last 20 years. In 2022, the tax ratio will reach 10.41% of GDP, and is expected to fall to 9.61% in 2023. Yon Arsal,

(Expert Staff to the Minister of Finance for Tax Compliance) explained that the tax ratio in 2022 is better than in 2020 which was low because it was driven by rising commodity prices. Meanwhile, he lowered the tax ratio in 2023 considering that commodity prices are expected to fall (CNBC Indonesia, 2023). Sri Mulyani in her 2024 report acknowledged that Indonesia's tax ratio is still low when compared to the Association of Southeast Asian Nations (ASEAN), Organization for Economic Co-operation and Development (OECD), and G20 countries. Sri Mulyani said that the Indonesian economy, which is largely informal, also has many facilities that are not yet taxed. Whether related to health, to education, many people enjoy many exceptions (detikfinance, 2024).

This of course creates problems in state funding because on the other hand, taxes according to the theory of absolute tax obligations (Bakti) teach that because of the nature of a country, there is an absolute right to collect taxes. Humans do not stand alone, without fellowship there would be no individuals (Resmi 2019). Based on this explanation, it means that every citizen is obliged to pay taxes. Thus, there is a gap between people's desire to pay taxes and the government's targeted expectations. Therefore, many companies carry out tax management or even tax evasion (Ng & Setiawan, 2023). Therefore, demands to increase state revenues, improve and change important aspects of the tax system are the main motivation for efforts to reform taxation and tax administration. The aim is to expand the tax base, so that potential tax revenues can be collected optimally, while maintaining the principles of social justice and providing optimal services to taxpayers (Qhorizon& Tanno 2023).

The government continues to strive to increase state revenues through the taxation sector by implementing a modern tax administration paradigm. One of the efforts made by the government is to carry out tax reform which implements modernization of the tax administration system, namely the Core-tax System (Regulation of the President of the Republic of Indonesia No. 40 of 2018 concerning Reform of the Tax Administration System). In 2021, the DJP together with stakeholders have completed the preparation of the high level design and detailed design of the core tax business processes. Then, the development of the core tax system module will be completed in 2022. The focus of activities in 2023 will be the completion of training, testing, as well as outreach and education to office units and DJP employees. The resources owned by the DJP will be carefully prepared to welcome the implementation of the core taxation system in 2024.

Based on this target, it is hoped that in 2024, the development of the Tax Administration Core System can be completely completed. This plan is based on Presidential Decree Number 18 of 2020, PMK Number 77/PMK.01/2020, and Director General Decree Number KEP-389/PJ/2020. Therefore, this research is useful: (1) providing an assessment of Indonesia's preparations for implementing the core tax system from various stakeholders involved or experts in their fields; (2) see the extent of socialization of the core taxation system in Indonesia; (3) explain the essence of the tax system that exists in several other countries; (4) This study is also useful for academics in looking for themes and deepening the discussion regarding the core tax system in Indonesia, which is a sustainable breakthrough in digitizing taxation so that it is more effective and monitored.

## **2. Theoretical Background**

### *2.1 Taxpayer Compliance Theory*

Taxpayer compliance theory refers to actions that are in accordance with their tax obligations, where taxpayers are obliged to pay and report taxes periodically. The reporting process, both for certain periods and annually, requires care in calculations and compliance with applicable regulations. (Rahmadika et al, 2020). The concept of taxpayer compliance can be explained as a tax collection system which in Indonesia is known as the Self-Assessment System. In this system, Taxpayers are considered compliant when they have a high level of understanding and discipline regarding taxation, where the Self-Assessment System possesses characteristics such as legal certainty, simple calculations, ease of implementation, fairness and equality, and self-calculated tax assessments by the taxpayers themselves..

Tax compliance reflects compliance and awareness of the rules regarding tax obligations, which includes regular tax payments and reporting in accordance with applicable regulations. The view that taxes can be detrimental is one of the causes of tax avoidance by individuals (Julianti& Kanti, 2020), and often also involves company managers (Indarti&Widiatmoko, 2023). Therefore, views regarding taxes can differ between society and the government. If society views taxes as a burden, then the government tends to view taxes as a source of income.

### *2.2 Tax*

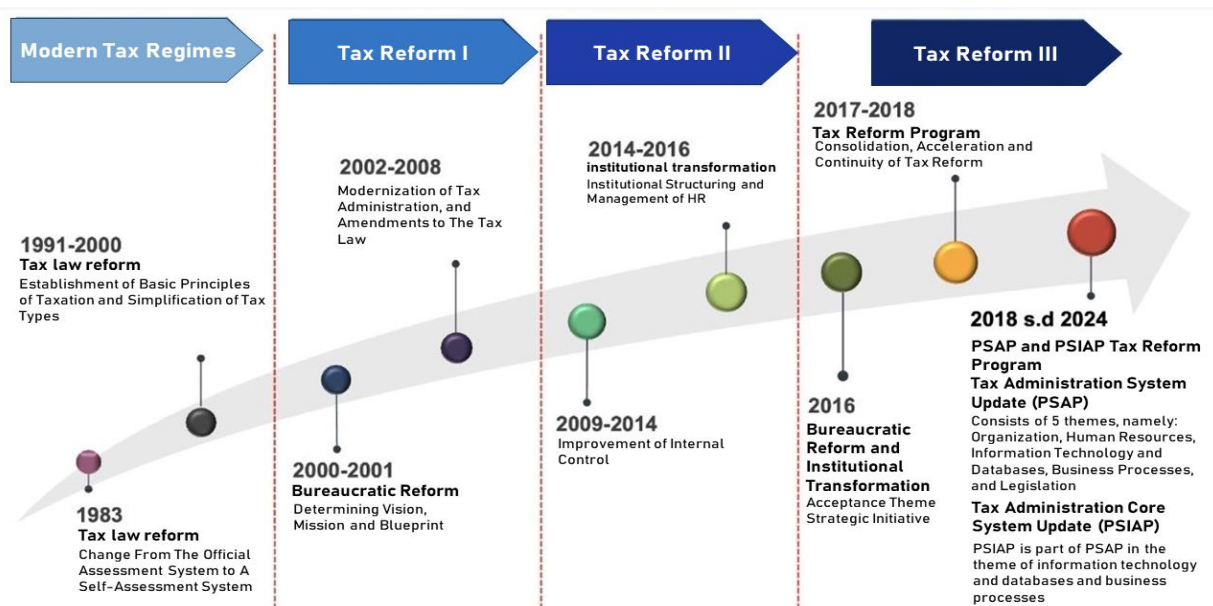
According to Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation, Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, without direct compensation and is used for state needs as much as possible. people's prosperity ([www.pajak.go.id](http://www.pajak.go.id)).

(Selistiaweni et al., 2020) explain that tax is an obligation that must be fulfilled by individuals or legal entities to the state which is coercive in accordance with the provisions of laws and regulations, which is imposed without direct and necessary compensation. carried out by the state to improve the welfare of its people. Taxes have a very important role in the development of a country, especially in supporting government spending that can meet people's needs.

### *2.3 Tax Integration in Indonesia*

In accordance with Article 8 of Presidential Regulation Number 40 of 2018 concerning Updating the Tax Administration System. The PSIAP project was carried out because the existing DJP core system is more than 15 years old, was built with an outdated design and technological architecture so it cannot be upgraded and does not cover all existing business processes at DJP (Notika et al, 2023). The following is an overview of the journey of tax reform in Indonesia to date:

Figure 1. Tax Developments in Indonesia



Source: Directorate General of Taxes 2022

As reported on the official website Pajak.go.id, there are 5 problems which are the background to why the government implements the Core tax administration system: (1) Low taxpayer compliance, (2) The level of tax revenue which increases every year, (3) The number of sources human resources that are not commensurate with the increase in the number of Taxpayers, resulting in difficulties in monitoring and enforcing the law, (4) The development of the digital economy and technological progress is very rapid, (5) Regulations that anticipate the development of trade transactions

#### 2.4 Core-Tax System

The development of the Core-Tax System is part of efforts to update the tax administration system which is planned in stages since 2018, where tax integration is the development of a technological system that provides integrated support for tax collection tasks, covering various aspects such as service, audit, supervision, information. data management, and law enforcement. The related regulation is Presidential Regulation no. 40 of 2018 concerning Updating the Tax Administration System, regulates the implementation of the tax administration updating system so that it is in accordance with applicable laws and regulations. The core Tax Administration System is expected to provide at least four benefits, including the creation of a strong, credible and accountable tax institution with effective and efficient business processes.

**Conceptual Framework**

The ideas from this research are presented in outline form below:

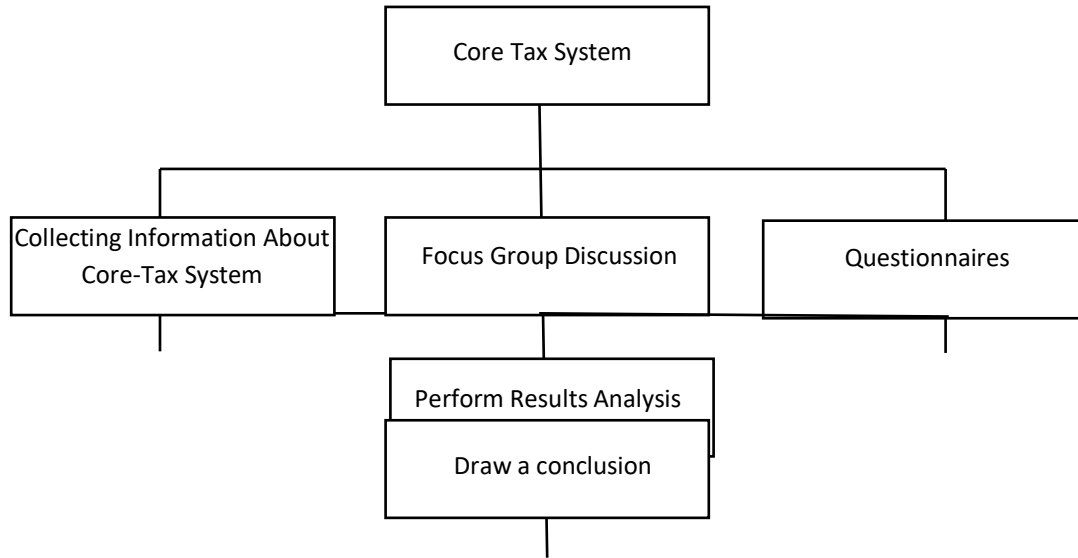


Figure 2. Conceptual Framework Source: Data processed by researchers, 2024

**3. Method**

The research method that researchers used for this research was a qualitative method with a descriptive approach. According to (Notika et al (2023), descriptive research aims to provide an overview or description of the facts, characteristics and relationships between the phenomena being studied. This includes the relationship between activities, attitudes, views and ongoing processes, as well as the impact of other objectives is to determine the frequency distribution of a symptom or the frequency of a particular relationship between a symptom and other symptoms. This research uses several data collection methods with a qualitative approach, including focus group discussions (FGD) and questionnaire collection. From various sources such as journal articles, books, working papers, proceedings, as well as information from websites about taxation and other relevant online sources to support research synthesis, questionnaire results regarding the core understanding of the tax system, and FGD conclusions.

**4. Result**

*4.1 Comparison of successful tax reform from several countries China*

In 1998, Project II consists of six sub-systems and a central tax administration information system called the China Taxation Administration Information System (CTAIS). The CTAIS was launched in 2001 and 2003, respectively. It supported essential tax administration functions such as registration, tax filings, payment processing, and taxpayer accounts. Additionally, it served as a platform for managing all tax categories, including Corporate Income Tax (CIT) and Value Added Tax (VAT), overseen by national tax bureaus (NTB). The CTAIS, along with the Golden

Tax Project II, formed the backbone of IT-based tax administration systems. However, effective information exchange between CTAIS, the Golden Tax Project II, the State Administration of Taxation (SAT), and the Local State Taxation (LST) was lacking.

### **Togo**

Togo has implemented important tax reforms. Indeed, based on the law of 14 December 2012 voted unanimously by the people's representatives in the National Assembly (NA), the Directorate General of Customs and Taxes (GDCTs) was integrated into a single structure of public administration institutions named 'Togo Revenue Authority'. equipped with administrative and financial management autonomy. Responsible for collecting taxes and duties on behalf of state and local governments. Therefore, this reform, for Togo, is an important tax administration. The main argument of this tax reform is its impact on state tax revenues, where tax reform improves tax performance by eradicating fraud, tax avoidance, corruption and increasing the efficiency of state tax administration. Although Togo initiated this tax administration reform in 2012, after 9 years, little is known about the performance of the reform in terms of increasing the revenue mobilization capacity of the goods taxation system. This research analyzes the impact of the 2012 tax reform on Togolese tax revenues using the synthetic control method (SCM) and propensity score matching (PSM), which are experimental methods used in the case study. The overall summary shows that, when considering indirect tax revenues, the percentage of observed GDP between 2013 and 2018 was 15.38%, while the percentage of Togo's synthetic GDP in the same period was 13.97%. This means that profits in the form of indirect state tax revenues during the 2013–2018 period were 1.41%, while direct tax revenues were 1.43%. In addition, these findings indicate that approximately 2.8% of the impact of GDP on total tax revenue each year is due to the implementation of this tax reform.

### **New Zealand**

The collaboration between revenue authorities worldwide, notably through the G20 and OECD initiatives on Base Erosion and Profit Shifting (BEPS) 1.0 and more recently BEPS 2.0, has showcased an unprecedented degree of cooperation. While previous endeavors have enhanced information sharing and fostered collaboration in cross-border inquiries. These developments have resulted in improvements, some of which are currently undergoing policy refinement, aimed at broadening the tax base, including granting new taxing authority in jurisdictions where value has been generated, and reinforcing fundamental tax principles (Core Tax) such as residency and source. In the context of New Zealand, this reform explores and evaluates the impact of these policy advancements on revenue authorities, with a particular focus on administrative trends and political influences over the past six to eight years. This examination takes place within the broader framework of the completion of the Inland Revenue's Business Transformation project (BT) in 2022. Digitalization has played a crucial role in how the Inland Revenue has addressed the challenges it encounters, many of which are shared by tax administrations worldwide. Broadly speaking, New Zealand is a strong advocate of the G20/OECD efforts regarding BEPS, although it is not regarded as a frontrunner in this field. Due to its small size, New Zealand is less affected by BEPS concerns, but it still contends with its own set of administrative obstacles, including the continuing influence of COVID-related fiscal reforms on tax administrations.



### **Georgie**

Georgie is a clear example of successful tax reform. Reform was carried out by revising various laws and regulations. Tax laws that reoriented the tax system, lowered rates, and eliminated a number of small local taxes that generated little revenue (for example, from pollution and gambling). Based on data taken from the Tax Foundation website, only 7 of the 21 taxes remain, and many of them have experienced reduced rates. The progressive personal income tax rate (12 to 20 percent) was replaced by a flat rate of 20 percent. Revenue lost due to lower tax rates is covered through a broader tax base, better compliance, and stricter enforcement. The government is also making tax payments easier by introducing measures such as an electronic tax filing system. In this way, Georgia's tax revenue to GDP ratio doubled to 25%.

### **U.S (TCJA)**

The US government is trying to review their newest tax reform system, namely the Tax Cut and Jobs Act (TCJA). The TCJA included a cut in the corporate tax rate from 35% to 21%. Supporters of the TCJA claim that these tax rate cuts are necessary to make US companies more competitive because US corporate tax rates are among the highest in the world. On the other hand, opponents point out that American companies pay far less than the regulated corporate tax rate and that US corporate tax revenues are low as a percentage of gross domestic product. Opponents also doubt that the US tax system provides companies with a competitive disadvantage. To date, studies assessing the “winners” and “losers” of the TCJA have focused on the response of the U.S. stock market to developments in tax reform. But tax cuts can have a tremendous impact. In a competitive global market with scarce resources, tax reforms that strengthen U.S. companies may harm foreign companies through increased competition. Conversely, tax reform could help foreign firms by lowering taxes on their US operations or by increasing US welfare and in turn increasing demand for foreign goods. Ultimately, positive and negative foreign impacts may balance each other out and result in US tax reform having no net effect on foreign firms.

### **Indonesia**

Efforts to increase the tax ratio in Indonesia face various challenges, one of which is the inefficiency of the tax administration system amidst the increase in the number of taxpayers and developments in global digitalization (DDTC, 2021). To overcome this problem, the government continues to strive to carry out digital transformation in the taxation sector to reach all taxpayers throughout Indonesia. Currently the Directorate General of Taxes (DJP) is updating the tax administration system known as the Core Tax Administration System. According to the official DJP website (2023), the Tax Core is a reform of the information technology system that makes it easier for the DJP as a tax authority to automate business processes, including processing notification letters, tax documents, tax payments, inspection and collection support for taxpayers. registration and accounting records. tax payer. This system provides higher quality service to taxpayers, reduces the potential for tax disputes, and lowers compliance costs. In addition, the Tax Core is designed to detect taxpayers who do not pay taxes on time, thereby assisting the DGT in providing fines or outreach to improve tax compliance. Minister of Finance Sri Mulyani said that Indonesia will operate Core Tax as the most advanced tax technology that will be presented in Indonesia. The Core Tax will begin operating in 2024. The implementation of the

Core Tax has been regulated in Presidential Regulation no. 40 of 2018 concerning Modernization of the Tax Administration System (CNBC, 2023). DJP has planned the implementation of a new Tax Core called Tax Administration Core System Update (PSIAP). Renewal of the Tax Core is necessary because the system currently used by the DJP, namely SIDJP (Directorate General of Tax Information System) is not yet integrated.

4.2 Questionnaire Results and Discussion

After the article has been reviewed and literature analysis is carried out, the next step is to confirm it using a questionnaire distributed to participants after the completion of the FGD event. This questionnaire aims to find out how much respondents respond to the implementation of the Core-Tax system that will be implemented in Indonesia, with a maximum rating scale of 5, where 1 indicates strongly disagree and 5 indicates strongly agree.

Tabel 4.1 Questionnaire Result

No.	Question	Result
1	After attending this FGD, is there any new understanding regarding the Core tax system?	4,3
2	Do you think that the tax information system in Indonesia is already sufficient to support the improvement and tightening of tax collection in the country?	3,9
3	Do you believe that present-day technology can be trusted to develop tax information systems in Indonesia?	4,2
4	Do you support the implementation of a clear, transparent and accountable tax system that will soon be implemented in Indonesia?	4,6

Source: Data processed from 117 respondent

**Based on the interview with several people who are experts in the field of taxation**

Information from source A, who is the Chairman of Perkoppi (Association of Tax Practitioners Consultation throughout Indonesia), states that this reform is a development of the tax office system to encompass all transactions conducted by taxpayers outside of the tax office, thus integrating everything into the existing system in the tax office known as the Core-Tax System. The essence of this system is centralization, where all transactions carried out by taxpayers within one tax year will be directly merged into our National Identity Number (NIN). Therefore, Indonesia will undergo several changes starting from matching the NIK to the Taxpayer Identification Number (NPWP). Consequently, all transactions outside the control of the Tax Office will automatically be included in each tax return (SPT), and it is hoped that by 2024, taxpayers will not have difficulty in finding transaction data for one year because the data can be directly connected to the core tax system. In this way, taxpayers only need to check or verify all transactions that occur and identify which ones are sources of income and which ones are objects or expenses. Therefore, it is hoped that this will also result in an increase in the tax ratio in Indonesia due to the integration of all financial transactions collected by the tax office. For example, if taxpayers want to purchase vehicles, houses, groceries, and other items using their NIK, it will be directly integrated into their asset reports.



According to information from Source B, who is a staff member of the Indonesian House of Representatives (DPR RI), the benefits of having a Core tax system include assisting in establishing a credible, accountable, up-to-date tax institution, as well as making business processes more effective and efficient. In practice, many business processes already utilize technology, so taxation will also follow suit through technology adoption. Consequently, taxpayers are expected to encounter fewer difficulties in fulfilling their tax obligations. Furthermore, Resource Person C, a lecturer and researcher in the field of taxation, explained that the Core-Tax System is an integration innovation in the taxation system in Indonesia which aims to increase taxpayer compliance by changing the National Identity Number (NIN) into a Taxpayer Identification Number (NPWP). The discussion will also discuss the legal aspects underlying compliance (Big Data), which is mandated by Article 35A in the Law on General Provisions and Tax Procedures (UU KUP). Apart from that, the discussion will concern tax compliance strategies, which are key in ensuring taxpayer compliance with their tax obligations.

Then, based on information from Resource Person D who is a lecturer and researcher in the field of taxation, he also discussed the government's preparations for implementing the Core Tax System, including a series of steps starting from general planning, procuring the necessary hardware. and software, and other stages. Apart from that, the government has also started the implementation phase by conducting system trials and finally the government is currently preparing to carry out full implementation in 2024. And finally, based on information from Resource Person E who is a registered tax consultant and is also a lecturer and researcher in the field of taxation explains the history of tax reform in Indonesia has reached the third stage which includes five main pillars: Organization, Human Resources, Information Technology and databases, Business Processes, and Legislation. Then, he explained, the core of this tax system will be based on Commercial Off-the-Shelf (COTS) which is characterized by simplicity, noise, integration and accuracy. On the other hand, she also explained that currently there are 3 crucial problems in global taxation :(1) Reporting a decrease in income by multinational companies (2) Base Erosion & Profit Shifting (3) High Compliance Cost. Therefore, the Core tax system is here to overcome the problem of high compliance costs in order to minimize costs so that taxpayer compliance will increase. Apart from that, she also actively discusses the benefits that taxpayers will experience, such as ease of administration processes which will have an impact on increasing the tax ratio in Indonesia because our tax ratio is very low, namely 10.1% compared to other countries in Asia. One of the requirements for Indonesia to become a developed country in 2045 is that it must have a tax ratio above 15%, because as we know, the tax ratio in developed countries ranges between 25% - 30%.

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