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Digitalization Of Tax Administration As An Effort To Realize A More Efficient Tax System

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Abstract

The digitalization of tax administration is a crucial element in efforts to improve tax system efficiency through process simplification, data integration, and automation of administrative tasks. The implementation of digital systems such as Coretax, e-Filing, e-Billing, and e-Bupot has brought about changes in service processes, data management, and the implementation of tax obligations. This study employed a descriptive literature study method, exploring and analyzing scientific sources and official publications relevant to the digitalization of tax administration and tax system efficiency. The study's findings indicate that digitalization can accelerate administrative processes, improve reporting accuracy, reduce recording errors, simplify services, and support tax data integration. The implementation of digital systems also faces challenges such as technical disruptions, limited infrastructure, system access, digital literacy, and user readiness. Tax administration efficiency can be supported by a stable system, adequate infrastructure, data integration, and user capability in utilizing digital services. The digitalization of tax administration can be a means to realize a more efficient tax system through a more structured, accessible, and integrated service process.

Keywords:Tax Administration Digitalization; Coretax; Tax Efficiency; Tax Administration; Data Integration

INTRODUCTION

Taxes are a source of state revenue used to finance government administration and development. Tax revenues are derived from the fulfillment of tax obligations by individuals and businesses in accordance with applicable regulations (Simatupang et al.,

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2026). Managing these revenues requires a tax system capable of supporting the orderly collection, service, supervision, and information management processes. The effectiveness of the tax system is not only related to state revenues but also to the ease with which taxpayers exercise their rights and obligations (Halawa et al., 2025). A system that is easily accessible and has a clear administrative process can help reduce administrative burdens and support more effective tax services (Hanasi et al., 2026).

Tax administration is a crucial part of the tax system's implementation because it encompasses various processes directly related to taxpayers. These processes include registration, services, information delivery, reporting, payments, audits, and tax data management (Fitri et al., 2021). Manual administration can require more time and resources, especially as the number of taxpayers and the volume of data managed continues to increase. Physical document management can also add stages to the service and information storage process (Amrillah & Gusthomi, 2025). The need for faster and easier administration drives the use of information technology in tax management. The shift from manual administration to electronic systems provides opportunities to simplify service processes and increase the efficiency of tax data management (Alfira et al., 2026). The digitalization of tax administration is growing in line with the use of information technology in public services. Digital systems enable registration, reporting, payments, document delivery, and information management to be carried out electronically. Utilizing these systems can reduce reliance on physical documents and in-person services (Kusumaningrum et al., 2025). Data integration also allows tax information to be managed within a more structured system, allowing for faster and more coordinated administrative processes. Digitalization not only shifts service delivery from manual to electronic, but also transforms tax administration work processes. Its successful implementation is related to system quality, ease of access, data security, user readiness, and the system's ability to support tax administration needs (Zahra et al., 2026).

The implementation of digitalization of tax administration in Indonesia is increasingly developing through the Coretax Administration System as the Core System of Tax Administration. The Directorate General of Taxes (DGT), (2026) noted that as of March 5, 2026, 15,268,493 taxpayers had activated their Coretax DGT accounts and 12,514,829 individual taxpayers had registered for Authorization Codes/Electronic Certificates. In the same period, the number of Annual Income Tax Returns for the 2025 Tax Year that had been submitted reached more than 6 million SPTs, consisting of 5,872,158 SPTs for individual taxpayers, 129,231 SPTs for corporate taxpayers in rupiah, and 113 SPTs for corporate taxpayers in US dollars.

According to Isnaini et al., (2025) who studied the implementation of Coretax at the West Kalimantan Regional Tax Office, they found that document processing time was

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reduced by up to 85% and operational costs decreased by 42%. The study also found several obstacles in its implementation, especially in server capacity, interface, and access speed. Nugraha, (2025) through a study of 384 middle-class taxpayers in South Jakarta found that the implementation of Coretax had a significant effect on reducing tax compliance costs with a coefficient of -0.318 and p = 0.002. Armono et al., (2026) showed that the implementation of Coretax can support administrative efficiency through data integration and process automation, but its implementation still faces technical, infrastructure, and user readiness obstacles.

The research findings demonstrate that digitalization of tax administration is associated with processing time, compliance costs, data integration, and service processes. Implementation of digital systems also faces challenges related to technical aspects, infrastructure, and user readiness. The differences in research subjects and aspects examined demonstrate the need to examine the implementation of digitalization of tax administration from a broader perspective of system efficiency. The use of technology in tax administration is expected to support faster, more integrated, and more accessible processes, while reducing the administrative burden on taxpayers.

RESEARCH METHODS

This research uses a literature review method with a descriptive approach. The literature review was conducted by searching, collecting, reading, and analyzing various scientific sources relevant to the digitalization of tax administration and the efficiency of the tax system. The sources used included scientific journal articles, official publications from the Directorate General of Taxes, and other sources directly related to the research topic. The selected literature discusses the application of digital technology in tax administration, the use of the Coretax Administration System, administrative process efficiency, tax compliance costs, data integration, and services to taxpayers (Sugiyono, 2022).

Data collection was conducted through a literature search based on the relevance of the source's title, objectives, and discussion to the research focus. The obtained literature was then read and selected based on the relevance of the required information. Data from each source were recorded and grouped by topic, including the implementation of tax administration digitalization, its benefits for efficiency, and the obstacles in implementing digital systems. The collected data were analyzed descriptively by comparing information from various sources to obtain an overview of the implementation of tax administration digitalization as an effort to improve tax system efficiency (Sugiyono, 2023).

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RESULTS AND DISCUSSION

Digitalization of Tax Administration in Indonesia

Tax administration digitalization is the shift from manual administrative processes to the use of digital technology in tax services and management. This technology is applied to taxpayer registration, tax return (SPT) reporting, tax payments, document submission, and tax data management. The use of digital services makes it easier for taxpayers to access services and reduces the need for in-person administrative processes. Electronic systems also enable tax information to be managed through a more structured system, allowing for faster and more integrated administrative processes (Rifansyah et al., 2026).

Nesa Mara et al., (2026), through a literature study on the digitalization of the tax system and the efficiency of tax services in Indonesia, found that the use of e-Filing, e-Billing, and e-Invoicing can accelerate the service process and reduce administrative errors. Digitalization is also related to increased taxpayer compliance because administrative processes can be carried out electronically. The results of this study indicate that the benefits of digitalization lie not only in changes in service media but also in changes in administrative processes that can affect the speed and accuracy of services. Different results also need to be considered in the implementation of digital systems. Nesa Mara et al., (2026) found that digital literacy, system disruptions, and infrastructure limitations are still factors that can hinder the efficiency of tax services. These findings demonstrate that the implementation of technology requires the support of user capabilities and adequate infrastructure. Digital systems can provide administrative benefits when services are well accessible and users are able to use available features as needed.

Digitalization in Improving Tax Administration Efficiency

Efficiency is one aspect evident in the implementation of digital tax administration. Digital systems can reduce administrative workloads, expedite document processing, and reduce resource use in service delivery. Isnaini et al. (2025) studied the implementation of Coretax at the West Kalimantan Regional Tax Office and found that document processing time was reduced by 85% and operational costs decreased by 42%. These results indicate changes in time and costs following the implementation of digital systems in tax administration.

Ahmadianissa et al., (2025) through research on the digitalization of the tax system in the e-Bupot era found that the implementation of e-Bupot has a positive impact on the efficiency of tax administration, accuracy and transparency of reporting, as well as reducing recording errors and the risk of data duplication. Putri & Triana, (2025) studied the implementation of e-Bupot Unification in the reporting of Income Tax Article 23 also

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placed administrative efficiency, data accuracy, and taxpayer compliance as aspects that experienced changes through digitalization. Latifah et al., (2026) through research on Coretax System education in the Semarang area showed that the use of digital systems is related to increased administrative efficiency and independent tax compliance.

Tax administration efficiency can be achieved through process simplification, service integration, increased data accuracy, and reduced administrative errors. The implementation of e-Bupot (e-tax) has transformed the tax withholding and reporting process, while Coretax integrates multiple tax processes into a single system. These changes demonstrate that digitalization of tax administration not only replaces manual processes with electronic systems but also transforms the way data, documents, and tax obligations are managed.

Data Integration and Automation in Tax Administration

The digitalization of tax administration involves not only transferring manual processes to electronic systems, but also data integration and automation of administrative tasks. An integrated system allows tax data to be managed within a single system, allowing information to be used to support various administrative processes. This integration can reduce repetitive data entry and facilitate the exchange of information in the tax process. Automation can also be used to handle routine administrative processes, allowing for more structured work (Wala & Tesalonika, 2024).

Safrizon & Rahman (2026) examined the implementation of Coretax in the banking sector, focusing on data integration and tax services. The results showed that Coretax built an integrated data-based administration system through access to financial information that supports automation and data pre-population in the reporting process for corporate taxpayers in the banking sector. The study also showed that data integration can reduce the administrative burden in the SPT submission process. Data integration and automation provide changes to administrative processes that previously required separate processing. Data already available in the system can be reused to support the reporting process, thereby reducing the need for repeated information input. Automation can also help speed up the administrative process and improve the accuracy of information used in reporting. Data integration is one of the foundations of Coretax's implementation in building more integrated tax services (Safrizon & Rahman, 2026).

Obstacles in the Implementation of Digitalization of Tax Administration

The implementation of digital tax administration still faces obstacles that can impact the smoothness of services and the fulfillment of tax obligations. The transition from a manual system to a digital system requires readiness in technology, infrastructure, human resources, and the ability of users to adapt to the new system (Kantiningrum &

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Ramdan, 2024). System disruptions can hamper the administrative process when taxpayers or officials need access to tax services. User readiness is also a crucial factor to consider, as using a digital system requires an understanding of available procedures and features (Hanasi et al., 2026). Wijayanto et al., (2025) analyzed the implementation of Coretax in the palm oil plantation sector. The results showed that Coretax implementation is still in a transitional stage because some tax obligations have been integrated, but some processes still run parallel with the manual system. The study identified obstacles such as limited technological infrastructure in plantation areas, low digital literacy among accounting staff, and system disruptions that cause reporting delays. Companies address these obstacles through internal training, tax consultant assistance, and duplicate record keeping.

Airawaty & Andita (2025) also found that Coretax faced obstacles in the early stages of implementation. The study, which used a qualitative approach based on literature analysis, identified technical glitches, system slowdowns, limited user training, and accessibility issues as obstacles to the tax digitalization process. These findings indicate that the success of digital tax administration depends not only on system availability but also on technological stability, user training, and ease of access. Strengthening infrastructure and improving user capabilities are necessary for the administration process to run more smoothly.

Digitalization as an Effort to Realize an Efficient Tax System

Digitalization of tax administration brings changes to service processes, data management, and fulfillment of tax obligations. The use of electronic systems allows administrative processes to be carried out through a more structured flow and reduces reliance on manual processes (Samosir, 2025). Efficiency can be achieved through ease of service, simplification of administrative processes, accuracy of reporting, and the system's ability to manage tax information. A system capable of connecting various administrative processes can also reduce repetitive work (Alfira et al., 2026). Tashya et al., (2026) examined the implementation of Coretax on tax compliance with administrative efficiency as a mediating variable at the Madiun Tax Office (KPP Pratama). The results showed that Coretax implementation had a positive and significant effect on tax administration efficiency. Administrative efficiency also had a positive and significant effect on taxpayer compliance. These results indicate that increased administrative efficiency is one mechanism linking the implementation of digitalization with tax compliance. Pamungkas et al., (2026) examined the effectiveness of digitalization of tax administration through Coretax at the Jakarta National Disaster Management Agency. The results showed that Coretax implementation can support the effectiveness of tax administration governance. User competence, ease of use, and system quality are

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factors related to successful system implementation. These results demonstrate that digitalization efficiency is determined not only by the technology used, but also by user capabilities and the quality of the systems supporting administrative processes.

CONCLUSION

Digitalization of tax administration can support the creation of a more efficient tax system through streamlined service processes, accelerated administrative management, data integration, and automation of administrative work. The use of digital systems also makes it easier for taxpayers to fulfill their tax obligations and helps manage tax information in a more structured manner. Literature studies indicate that the implementation of digitalization, including Coretax, e-Filing, e-Billing, and e-Bupot, is associated with increased administrative efficiency, reporting accuracy, and ease of service. The implementation of digitalization is not free from technical constraints, infrastructure, and user readiness. System disruptions, limited access, digital literacy, and training needs can impact the smooth use of digital tax services. Tax system efficiency needs to be supported by quality technology and user capabilities so that the benefits of digitalization can be optimally implemented. Digitalization of tax administration can be a means to increase tax system efficiency through easier services, more structured administrative processes, and integrated data management. Successful implementation requires the support of a stable system, adequate infrastructure, and user readiness to utilize digital services. tax article.

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