

UNCOVERING THE POTENTIAL OF DIGITAL TAXATION: CHALLENGES AND OPPORTUNITIES IN THE AGE OF GLOBALIZATION

Loso Judijanto *¹

IPOSS Jakarta, Indonesia

losojudijantobumn@gmail.com

Jackson Yumame

Universitas Cenderawasih, Indonesia

jackson_yumame@yahoo.co.id

Aldrin Watson Gainau

Universitas Cenderawasih, Indonesia

aldrinwatsongainau@gmail.com

Abstract

It is hoped that the potential of a digital tax will provide a sense of justice, create a level playing field and healthy competition and increase economic growth. In the current era of the digital economy, countries with a high number of internet users such as Indonesia have to face many challenges. One of these challenges concerns digital taxes. Digital tax itself can generally be interpreted as a tax policy that is imposed or imposed on companies engaged in digital business globally. The toughest challenge in digitizing taxation is the quality of human resources. Ignorance or technology failure is a problem that must be overcome by the government so that this tax digitalization program is easy to implement. Tax digitalization is actually an initial step towards an increasingly improving economy while maintaining tax efficiency, transparency and fairness. This is to increase public awareness of taxes in order to achieve a stable economy. This research is research using the literature study method. This research discusses the definition of digital tax, the development of digital tax in the era of globalization, the challenges of digital tax, the benefits of digital tax for the government, the positive implications of digital tax for entrepreneurs, differences in regulations in various countries, compliance and supervision issues, collaboration between countries and digital tax system innovation.

Keywords: potential, challenges and opportunities, digital tax, era of globalization.

¹ Correspondence author.

INTRODUCTION

Facing the current era of globalization, technological developments cannot be denied. To maximize the positive potential that we can receive, we need to make a new breakthrough. One way is digital transformation of taxation to increase efficiency and transparency in tax administration.

According to Evans et al (2022), tax digitalization is a change in tax management which was initially paper based, where taxpayers were required to come to the tax office to input taxes manually, using a computer basis. It is hoped that these changes will make it easier for taxpayers to access and input taxes wherever and whenever they want.

Globalization has the impact of eliminating geographical boundaries of countries, technological advances in markets such as e-commerce cause the movement of goods, services and capital to move in and out quickly and complexly. Therefore, tax digitalization can be an effective step to monitor and manage cross-border financial flows, thereby preventing double taxation and maintaining fairness in taxation (Latif, 2020).

Digital tax in Indonesia is regulated in Corporate Income Tax (Corporate PPH) in Law no. 2 of 2000 and Value Added Tax through Minister of Finance Regulation no. 48 of 2020, where since July 1 2020 there has been a 10% VAT imposition on the use of intangible taxable goods/taxable services from outside the customs area within the customs area for trade via electronic systems.

It is hoped that the potential of a digital tax will provide a sense of justice, create a level playing field and healthy competition and increase economic growth (Larionova & Shelepov, 2021). However, the source said that there are a number of problems in digital tax, including the practice of tax avoidance and illicit financial flows through profit shifting practices, online companies not reporting who will be examined if the company's office is not domiciled in Indonesia and how disputes are resolved, the existence of gray matter. areas in efforts to tax digital objects and/or companies, related to the imposition of digital tax and income tax in Indonesia are still involved in international negotiations to face challenges regarding the imposition of these taxes.

In the current era of the digital economy, countries with a high number of internet users such as Indonesia have to face many challenges. One of these challenges concerns the issue of global digital tax. Global digital tax itself can generally be interpreted as a tax policy that is imposed or imposed on companies engaged in digital business globally (Sawyer, 2023).

Quoted from the tax.go.id website regarding taxation in the digital economy era, it states that according to the OECD BEPS Action 1 issues regarding direct tax (Income Tax) and indirect tax (Value Added Tax) are the two main issues faced in the digital economy era like today. This.

Income Tax or better known as PPh 25 is a tax imposed on the income of individuals, companies or other legal entities. Meanwhile, Value Added Tax or VAT is a tax charged on every increase in the value of a good or trade in its circulation from producer to consumer.

Quoted from national.kontan.co.id, one of the bases for the OECD in developing a global digital tax policy is for digital companies to pay taxes taking into account the economic benefits that have been taken or significant economic presence. If for conventional companies, the government will apply PPh 25, VAT, and perhaps also PPnBM or Sales Tax on Luxury Goods, but for digital-based companies there is no such tax implementation in Indonesia. The digital business model is relatively new, which is one of the reasons why a global digital tax cannot be determined at this time. Apart from that, considerations regarding how to implement it and what factors will be affected are still a consideration in determining the global digital tax policy.

The toughest challenge in digitizing taxation is the quality of human resources. Ignorance or technology failure is a problem that must be overcome by the government so that this tax digitalization program is easy to implement. Therefore, the government must aggressively provide outreach through various methods, even by using influencers, and also on the other hand, IT must provide a user-interface that is easy for the public to use (Tupamahu et al, 2024). Tax digitalization is actually an initial step towards an increasingly improving economy while maintaining tax efficiency, transparency and fairness. This is to increase public awareness of taxes in order to achieve a stable economy. Digitalization in the era of industrial revolution 4.0 and Society 5.0 is an important part of the government's task to maximize technology for the digitalization of Indonesian taxation.

RESEARCH METHOD

This research is research using the literature study method. A literature review is a comprehensive overview of research that has been conducted on a specific topic to show readers what is already known about the topic and what is not yet known, to find rationale for research that has been conducted or for ideas for further research (Denney & Tewksbury, 2013). Literature studies can be obtained from various sources, including journals, books, documentation,

the internet and libraries. The type of writing used is a literature review study which focuses on the results of writing related to uncovering the potential of digital taxes: challenges and opportunities in the era of globalization.

RESULT AND DISCUSSION

Digital Tax

According to Avi-Yonah et al (2022), digital tax is a phenomenon that gives rise to various opinions and debates among the public and policy makers. On the one hand, digital tax advocates emphasize the importance of adapting the tax system to technological developments, especially considering that large technology companies often exploit regulatory loopholes to avoid paying their fair share of taxes. They argue that by imposing digital taxes, countries can generate greater revenues to finance public services and infrastructure that are essential to society.

However, on the other hand, there are concerns that digital taxes could hinder innovation and growth in the technology sector. Some skeptics argue that burdening tech companies with additional taxes could deter investment in research and development, as well as make it harder for new startups to compete in a market already dominated by large companies. Additionally, there are also concerns that digital taxes could result in price increases for consumers as companies might transfer additional tax costs into the prices of their products and services (Bassey et al, 2022).

The development of digital technology has brought about major changes in business models, including changes in how transactions are conducted and how businesses operate globally. This affects the tax process, including data collection, tax reporting, and law enforcement.

Globalization has facilitated the growth of cross-border businesses and increased mobility of capital and labor. However, this also raises challenges in terms of taxation, including tax avoidance by multinational companies and difficulties in collecting fair tax revenues from cross-border transactions. The era of digitalization and globalization brings new challenges in taxation, such as gaps in tax regulations between countries, the rapid speed of technological change, and increasingly complex tax avoidance. Therefore, innovation is needed in the tax system to answer this challenge (Harpaz, 2021).

Computer bases can make tax data administration easier. Because the government can access information in real-time, it minimizes violations because it can mitigate tax evasion or violations of tax regulations. So that it can increase people's tax compliance indirectly. Nowadays, there are many applications of

tax digitalization in everyday life. Such as e-registration, e-billing, e-filing, e-form, e-bupot, and e-invoice. There are various positive impacts of the electronic taxation system according to Rodrigues (2022), namely:

1. Automation of data reported by taxpayers which is integrated with the DJP system
2. Minimize identity errors with a data matching system
3. Minimize costs by reducing physical documents
4. Help protect the environment by reducing paper use
5. Can be accessed anywhere and anytime as long as you are connected to the internet
6. Increase the efficiency of public service time, such as no more queuing to report taxes at the KPP
7. Easier, organized and systematic
8. Increase the tax ratio because it encourages people's compliance in paying and reporting taxes in an easier way
9. With a transparent and accountable system, corruption can be prevented in the taxation sector.

Tax digitalization in Indonesia is certainly not free from various challenges. Some of the challenges are quite serious, namely related to the security of the technology used, regulations that are not yet adequate, and the quality of human resources still needs to be improved (Suntsova, 2021).

We often hear news about data leaks in a system. This is not good news for Indonesian people. This is one of the evaluations, in this case the DGT can collaborate with cyber security agencies to provide guarantees that Taxpayer data is safe from data leaks. So that their data is not misused. Appropriate and appropriate regulations can overcome problems with WP from irresponsible parties. Because, in the current era, it is quite easy to sabotage the system to support tax avoidance or tax evasion. So it is hoped that this regulation can maintain public order and protect tax fairness.

The toughest challenge in digitizing taxation is the quality of human resources. Ignorance or technology failure is a problem that must be overcome by the government so that this tax digitalization program is easy to implement. Therefore, the government must aggressively provide outreach through various methods, even by using influencers, and also on the other hand, IT must provide a user-interface that is easy for the public to use (Rahmi et al, 2021). Tax digitalization is actually an initial step towards an increasingly improving economy while maintaining tax efficiency, transparency and fairness. This is to

increase public awareness of taxes in order to achieve a stable economy. Digitalization in the era of industrial revolution 4.0 and Society 5.0 is an important part of the government's task to maximize technology for the digitalization of Indonesian taxation (Haslehner et al, 2019).

Digital Tax Potential

The Indonesian government certainly does not want to be left behind in adopting technology in public services, in order to provide effective and efficient public services. One of the public service sectors that is actively adopting technology is the taxation sector.

The taxation sector, as one of the most important sectors of development in Indonesia, must always move quickly in adapting to current developments. Tax reforms have been carried out several times by the tax authorities in order to create a conducive and harmonious tax climate in this country.

The potential for digital taxes in Indonesia plays a very important role in increasing state revenues which can be used to finance national development. This increased state revenue will also be able to support economic equality and social welfare by financing social programs, such as education and health. In addition, digital taxes can encourage digital economic growth. This is because digital tax can provide legal certainty and a conducive business climate for digital business actors (Bassey et al, 2022).

According to Pylypenko et al, (2022) the digital economy has the potential to have a significant impact on the Indonesian economy. The Indonesian government needs to continue to take steps to support the development of the digital economy, so that it can provide maximum benefits for the Indonesian people.

1. The advantages or benefits of digitizing taxation are:

Ease of reporting tax obligations. This convenience is realized from the change from conventional paper methods to digital methods. Reporting tax obligations can be easily done via the website, application or page provided by the DJP independently, without assistance from tax officers. The e-reg service, namely online NPWP registration, helps taxpayers reduce the energy and time spent on obtaining a NPWP. The e-invoice and e-bupot applications respectively help taxpayers fulfill their obligations in making tax invoices and withholding receipts so that they are more efficient and reliable.

2. ease of paying taxes, especially Value Added Tax and underpayment of Income Tax. By integrating tax databases with financial institutions, tax payments can be processed and verified quickly. Taxpayers can now also print their own payment bills via e-billing on the DJP online page and can then make payments on their respective gadgets via internet banking or m-banking. In addition, taxpayers can now also make payments via various digital wallet applications by entering the billing code obtained via e-billing. This certainly makes it easier for the current generation who are very familiar with digital wallet applications in their daily activities. This ease of payment certainly increases the motivation and enthusiasm of taxpayers who tend not to want the hassle of fulfilling their tax obligations.
3. Ease of use of facilities and consultation with tax officials. Applying for various facilities can be done easily via DJP online, for example the facility for using Net Income Calculation Norms for Taxpayers who carry out business and/or freelance work, the final PPh facility borne by the Government as well as reporting its realization, and so on. If you want to ask various questions with a tax officer, Taxpayers can contact Kring Tax which is available at any time, or use the Tax Visit service to make appointments and consultations more efficiently. The ease of submitting this facility certainly provides convenience and stimulation for Taxpayers to comply with taxes. . If taxpayers have questions, tax officers are ready to help both online and offline, of course in accordance with applicable procedures and regulations.

These various conveniences are a very good step for the tax climate in Indonesia. With everything digital, taxpayers no longer have a reason to be reluctant to pay taxes.

Challenges of Digital Tax Implementation

Digitalization in modern economic activities not only raises potential, but also risks in terms of tax revenues. It is not surprising that the digital economy era raises challenges in terms of taxes. KPMG United States released data regarding the development of digital tax implementation in various countries. In this publication, digital taxes are divided into direct and indirect taxes. Furthermore, the status of digital tax implementation is divided into implementation, proposal, or simply announced to the public (Bunn et al, 2020).

In digital tax, there is the term equalization levy, which is a form of taxation that has the intention of taxing digital transactions that are subject to

foreign taxation. Countries that apply equalization levies and electronic transaction taxes are combined into the transaction column. In India, the equalization levy rate is 6% for payments for digital advertising from residents who have BUT in that country. In Mexico, the government requires parties to withhold and collect taxes on digital tax payments to nonresidents such as downloads of films, games, music and multimedia content. Still digital taxes that can be extracted. The majority of countries whose digital taxes have implementation status are only limited to the provision of digital services and tax deductions (Mbhele, S. N. (2022))

Even though there are no international references that can be used as guidelines, empirically several countries have started to implement tax collection regulations, such as the UK, India and the European Union. The UK targets digital business activities in the form of social media, search engines and online marketplaces as taxpayers. The tax is designed to cover UK-sourced income. All income from third parties derived from business activities in cyberspace and related to UK users will be taxed, whether online advertising, subscription fees, sales of data or other forms. Meanwhile, the business value that will be taxed is limited to a range of more than 500 million pounds a year, including more than 25 million pounds a year which is income related to the participation of British users. The value limits are intended to protect small businesses and startups. India has implemented an equalization levy since 2016 to tax gross income from digital services, such as online advertising, whose value is limited to a minimum of US\$1,400. The rate is set at 6% and is charged to the service recipient. The European Union sets a tax rate of 3% of the taxpayer's income in the form of an entity or company providing digital services. To protect startups, only companies with international revenues of up to 750 million euros per year or 50 million euros per year from the European Union will be subject to digital tax (Latif, 2019).

Tax compliance can be formulated as an act of obeying and complying with tax provisions. According to (Rahayu, 2017) tax compliance is divided into formal and material compliance. If a Taxpayer registers himself to obtain a NPWP, calculates the tax owed and pays it according to the provisions, and submits his periodic SPT and Annual SPT reports without being late in accordance with tax regulations, then the Taxpayer has met formal tax compliance. Fulfilling formal compliance is not enough, taxpayers must also fulfill material compliance. Material compliance is a condition when a taxpayer substantially implements all material tax provisions, namely calculating and depositing tax correctly and filling out the SPT correctly and completely in

accordance with applicable tax provisions, then reporting it before the deadline ends.

Tax Services (Keller, 2013) defines service as when a party provides something to another party which in principle is not in material form and does not give rise to any ownership. According to PMK no. 79 of 2015, the service function to Taxpayers assigned to AR is processing Taxpayer requests, proposing corrections to tax bills, conducting tax consultations, guiding Taxpayers so that they can fulfill their tax obligations and completing the process of applying for Land and Building Tax deductions.

Tax Supervision (Daulay et al., 2017) states that supervision is setting standards for the implementation of planning objectives, designing mutual information systems, comparing actual activities with predetermined criteria, identifying and measuring deviations and taking necessary corrective steps so that all sources The company's existing resources function as they should to achieve predetermined company goals. PMK No. 79/PMK.01/2015 article 4 explains that in carrying out the supervisory function the Account Representative has the task of creating a Taxpayer profile, updating Taxpayer data, analyzing Taxpayer performance and supervising Taxpayer tax implementation compliance. If a discrepancy is found, the Taxpayer can provide an appeal to fulfill their obligations.

By digitizing tax administration, the Directorate General of Taxes will be able to quickly detect Taxpayer non-compliance because it has an integrated information technology system with high data accuracy. Account Representatives who carry out supervision will easily find out the risk profile and non-compliance of each Taxpayer from the data available at the tax office. Digitalization will strengthen supervision in every tax procedure because every incoming data or transaction will have digital traces. One of the reasons why a technology can be accepted according to TAM theory is the usefulness of the technology, so that by digitizing tax administration an Account Representative can improve its performance. Research (Joman et al., 2020) states that the implementation of e-SPT shows a positive direction towards corporate taxpayer compliance. The use of e-SPT makes it easier for Account Representatives to monitor Taxpayers who have not reported their taxes so that AR can issue invoices and notification letters regarding the amount of unpaid tax bills, provide an appeal to remit taxes, report SPTs and provide proposals for tax audits or investigations in accordance with existing regulations as stated in research (Widomoko & Nofryanti, 2017). Research (Deli

& Murtani, 2019) states that effective AR supervision plays an important role in increasing corporate taxpayer compliance.

Opportunities in the Era of Globalization

According to Avi-Yonah, et al (2022) taxes have 2 main functions in a country's economy. Where taxes are a source of funding for the government in carrying out state development. Furthermore, tax is a tool that can regulate government policies and regulations in the social and economic fields.

In general, the role of taxes is an important part in the survival of a country, especially in the implementation of national development because as intended, namely as a source of funds for the state to finance all expenditures in the interests of the nation. At the same time, taxes also have an important role in regulating economic growth through the policies contained in its regulations.

Based on the aim of establishing ASEAN, namely to assist in various fields, especially in the social and economic fields. In this case, ASEAN will strive to create economic progress, such as expanding trade and investment, tourism and science, as well as technology. Not only that, countries that are part of the ASEAN organization also make tax agreements. Meanwhile, at least 3 efforts to make an agreement on taxation according to Subramanian, M. (2022) include:

1. Tax Harmonization Through the ASEAN Tax Forum

Tax harmonization is the result of a meeting of all state finance ministers gathered in the ASEAN organization. The meeting took place in Indonesia, precisely in Bali in April 2022. The agreement that was reached was on tax harmonization through the formation of the ASEAN Tax Forum. The creation of the ASEAN Tax Forum certainly has the aim of strengthening cooperation between countries in Southeast Asia, especially in the world of taxation, exchanging information, and regulating withholding taxes or tax deduction systems from third parties to make countries in Southeast Asia more competitive. By agreeing to these agreements, it is hoped that a more harmonious taxation system can be built for each country that is part of the ASEAN organization, so that ASEAN can become an organization that creates countries that are able to compete with countries in other economic regions.

2. Suppress Illegal Activities

In this case, the countries that are part of the ASEAN organization have agreed to cooperate in the field of taxation and customs. This agreement was made between the Minister of Finance and the Governor of the ASEAN

Central Bank in Thailand, precisely in Chiang Rai at a joint meeting held from 2 to 5 April 2019. The meeting went well and resulted in an agreement to minimize or suppress all illegal practices, such as terrorism financing and money laundering.

3. Avoid Double Taxation

Starting from the meeting held in 2019 in Chiang Rai, Thailand until now, Indonesia and the nine other countries that are part of ASEAN have made an agreement regarding the avoidance of double taxation (tax treaty) or P3B. This agreement has the aim of preventing double taxation and tax avoidance. Not only that, the P3B agreement also has an important impact as a tool to support cross-border investment and trade in Southeast Asia, and has become the basis for international tax cooperation.

The development of digital technology has brought about major changes in business models, including changes in how transactions are conducted and how businesses operate globally. This affects the tax process, including data collection, tax reporting, and law enforcement (Lagodiienko & Yakushko, 2021). The government can utilize information technology and digitalization to update tax administration. This includes the use of electronic systems for tax reporting, electronic payments, and electronic exchange of data between the government and taxpayers. Electronic tax reporting and e-filing allow taxpayers to report taxes online quickly and efficiently. This can reduce bureaucracy, filing errors, and increase transparency. Collaboration between countries in exchanging tax information is becoming increasingly important in overcoming tax avoidance that crosses national borders. Effective and fair exchange of information can help ensure better tax compliance.

Tax law enforcement faces new challenges in the era of digitalization, such as tax avoidance through the use of technology, the complexity of cross-border transactions, and difficulties in identifying and punishing tax violations. Governments can use technology to detect and prevent tax evasion. This includes the use of data analytics, electronic transaction monitoring, and the development of early warning systems to identify suspicious behavior. International cooperation in tax law enforcement is important to combat cross-border tax evasion. Information exchange and coordination between countries can help track and prosecute tax violations involving global transactions (Hyams-Ssekasi, D., & Song, W. (2020).

Business models and transactions continue to evolve along with technological developments and market trends. Therefore, the tax system needs to be flexible and adaptive to accommodate these changes.

Tax policy must be responsive to changes in the business and technological environment. The government must be prepared to adjust tax rates, collection methods, and other tax policies to remain relevant and effective.

The government must have the ability and flexibility to respond to changes and innovation in business and technology. This involves increasing administrative capacity, enhancing the skills of tax officials, and investing in information technology. In collecting tax information in the digital era, data protection and privacy are important. The government must ensure that the data collected is secure and used only for legitimate tax purposes.

In the era of digitalization, encouraging tax compliance is key. The government must strengthen efforts to prevent tax evasion, improve monitoring, and provide incentives for compliant taxpayers. Innovation in the tax system is important to face challenges and take advantage of opportunities in the era of digitalization and globalization. This innovation involves the use of information technology, policy adjustments, and international cooperation. Facing the era of digitalization and globalization, challenges in the tax system are increasingly complex. However, with the right innovation, flexibility and responsive capabilities, the government can build a tax system that is adaptive and responsive in facing challenges and achieving effective tax goals (Maksimchuk et al, 2021).

CONCLUSION

It is hoped that the potential of a digital tax will provide a sense of justice, create a level playing field and healthy competition and increase economic growth. In the current era of the digital economy, countries with a high number of internet users such as Indonesia have to face many challenges. The toughest challenge in digitizing taxation is the quality of human resources. Ignorance or technology failure is a problem that must be overcome by the government so that this tax digitalization program is easy to implement. Therefore, the government must aggressively provide outreach through various methods, even by using influencers, and also on the other hand, IT must provide a user-interface that is easy for the public to use.

The potential for digital taxes in Indonesia plays a very important role in increasing state revenues which can be used to finance national development. This increased state revenue will also be able to support economic equality and

social welfare by financing social programs, such as education and health. In addition, digital taxes can encourage digital economic growth.

REFERENCES

- Avi-Yonah, R., Kim, Y. R., & Sam, K. (2022). A new framework for digital taxation. *Harv. Int'l LJ*, 63, 279.
- Bassey, E., Mulligan, E., & Ojo, A. (2022). A conceptual framework for digital tax administration-A systematic review. *Government Information Quarterly*, 39(4), 101754.
- Bunn, D., Asen, E., & Enache, C. (2020). Digital taxation around the world. *Tax foundation*, 20(1).
- Daulay, R. P., K, P. H., P, P. L., & R, A. (2017). Manajemen.
- Deli, L., & Murtani, A. (2019). Dampak kualitas pelayanan dan pengawasan terhadap kepatuhan wajib pajak pada KPP Pratama Medan. *Jurnal Riset Akuntansi Dan Bisnis*, 19(2), 229–240.
- Denney, A. S., & Tewksbury, R. (2013). How to write a literature review. *Journal of criminal justice education*, 24(2), 218-234.
- Evans, C., Taghizadeh-Hesary, F., Hendriyetty, N., & Kim, C. J. (2022). Introduction: New frontiers for tax in the digital age. In *Taxation in the Digital Economy* (pp. 1-18). Routledge.
- Harpaz, A. (2021). Taxation of the digital economy: Adapting a twentieth-century tax system to a twenty-first-century economy. *Yale J. Int'l L.*, 46, 57.
- Haslehner, W., Kofler, G., Pantazatou, K., & Rust, A. (Eds.). (2019). *Tax and the digital economy: challenges and proposals for reform*. Kluwer Law International BV.
- Hyams-Ssekasi, D., & Song, W. (2020). EU Tax Competition and the Innovation of the Digital Economy. *European Finance, Business and Regulation*, 579-92.
- Joman, J. M. C. De, Sastri, I. I. D. A. M., Satsri, M., & Datrini, L. K. (2020). Pengaruh biaya kepatuhan, pemeriksaan pajak dan penerapan E-SPT terhadap kepatuhan wajib pajak badan pada KPP Pratama Denpasar Barat. *Jurnal Riset Akuntansi Warmadewa*, 1(1), 50–54. <https://doi.org/10.22225/jraw.1.1.1544.50-54>
- Keller, K. L. (2013). *Marketing Management* (Issue October). <http://books.google.cz/books?id=pkWsyjLsfGgC>
- Lagodiienko, N., & Yakushko, I. (2021). Digital innovations in taxation: bibliometric analysis. *Marketing i menedžment innovacij*, (3), 66-77.

- Larionova, M., & Shelepov, A. (2021). Emerging regulation for the digital economy: Challenges and opportunities for multilateral global governance. *International Organisations Research Journal*, 16(1), 29-63.
- Latif, L. (2020). 'The evolving 'thunder': the challenges around imposing the digital tax in developing African countries. *International Journal of Digital Technology & Economy*, 4(1), 34-50.
- Maksimchuk, O., Maznitsa, E., & Chizho, L. (2021). The role of tax potential in stimulating the effectiveness of innovation in the digital economy. In *E3S Web of Conferences* (Vol. 274, p. 10003). EDP Sciences.
- Mbhele, S. N. (2022). *An international comparison of digital service tax* (Doctoral dissertation, University of Johannesburg).
- Pylypenko, O., Matviienko, H., Putintsev, A., Vlasenko, I., & Onyshchuk, N. (2022). Government tax policy in the digital economy. *Cuestiones Políticas*, 40(72), 279-296.
- Rahayu, S. K. (2017). *Perpajakan : konsep dan aspek formal*. Rekayasa Sains
- Rahmi, N., Arimbhi, P., Wulandari, W., Ramdan, A., & Rachmatulloh, I. (2021). Opportunities and Challenges Digital Tax in Indonesia. *Transparansi: Jurnal Ilmiah Ilmu Administrasi*, 4(2), 148-154.
- Rodrigues, T. C. T. S. (2022). From Economic Globalization to the Digital Economy: Challenges Facing Tax Policy and Legislation. *Revista Científica Disruptiva*, 4, 67.
- Sawyer, A. (2023). Globalisation and tax administration--a New Zealand perspective. *eJournal of Tax Research*, 21(2).
- Subramanian, M. (2022). The Role of International Collaboration in Digital Services and Tax Compliance in India. *Taxation in the Digital Economy*, 150-165.
- Suntsova, O. (2021). Digitalization and globalization in taxation in the context of modern practice of introduction of blockchain technologies. *Financial and credit systems: prospects for development*, 3(3), 27-35.
- Tupamahu, K. H., Purnawirawan, A. C., & Mohamad, M. T. (2024). NAVIGATING THE DIGITAL FRONTIER: A COMPREHENSIVE ANALYSIS OF DIGITAL TAXATION AND ITS IMPLICATIONS ON GLOBAL ECONOMIC STABILITY. *INTERNATIONAL JOURNAL OF ECONOMIC LITERATURE*, 2(4), 1031-1051.
- Widomoko, & Nofryanti. (2017). Pengaruh Kualitas Pelayanan , Pengawasan Dan Konsultasi Oleh Account Representative (Ar) Terhadap Kepatuhan Wajib Pajak (Studi Kasus Pada Kpp Menteng Satu Jakarta Pusat). 2(01), 132-146.