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# DIGITAL TAXES AND THE CHALLENGES OF TAX ENFORCEMENT IN INDONESIA'S DIGITAL ECONOMY

**Fittry Megasari Sijabat**
Gunawan Widjaja Learning Centre
fittry_sijabat@yahoo.co.id

## Abstract
The development of the digital economy has significantly transformed transaction patterns and business models in Indonesia. These changes present new challenges for the national tax system, particularly regarding the imposition, collection and enforcement of tax laws on digital activities that are cross-border, intangible and highly dynamic. This study aims to analyse the legal framework for digital taxation in Indonesia and to identify the challenges of tax law enforcement in the digital economy era. The method employed is a literature review using a descriptive qualitative approach, involving the examination of various relevant literature, legislation, academic journals, and official sources. The findings indicate that Indonesia has established a legal foundation for digital taxation through various regulations, particularly those relating to the collection of tax on electronic transactions, digital services, and platform-based economic activities. However, its implementation still faces obstacles in the form of difficulties in identifying taxpayers, limited access to data, weak cross-jurisdictional oversight, and the potential for tax avoidance by digital businesses. Therefore, regulatory strengthening, modernisation of tax administration, and international cooperation are required so that digital tax enforcement can be effective, fair, and adaptable to developments in the digital economy.
**Keywords**: digital taxation, digital economy, tax enforcement, Indonesian taxation, literature review.

## Introduction

The development of the digital economy has significantly transformed the structure of economic activity in Indonesia. These changes are evident in the rise of transactions via marketplaces, app-based services, digital advertising, and various cross-border platforms that no longer rely on the physical presence of businesses. These conditions present significant opportunities for national economic growth, but at the same time pose new challenges for the tax system. Tax systems built on the foundations of a conventional economy are often not sufficiently adaptable to capture the nature of digital transactions, which are fast-paced, intangible, and involve different jurisdictions. Consequently, the issue of digital taxation is of critical importance for both academic and practical consideration. (Korolyuk et al., 2025)

In the Indonesian context, digital transformation is driving the government to adapt its tax policies to ensure it can continue to safeguard state revenue. The growth of e-commerce, the consumption of digital services, and the expansion of technology companies demand more responsive legal instruments. Taxation is understood not only as a source of state revenue but also as a regulatory tool that must be able to keep pace with changes in business models. If tax law lags behind economic innovation, this will lead to compliance loopholes, fiscal injustice and the potential loss of the tax base. Consequently, discussions on digital taxation cannot be separated from the national tax law reform agenda (Ananda et al., 2026) .

One of the main issues in digital taxation is the difficulty in determining the nexus, or tax relationship, between the taxpayer and the tax-collecting state. In the traditional economy, physical presence is a key basis for establishing tax liability. However, in the digital economy, businesses can generate substantial revenue from the Indonesian market without establishing an office, branch, or legal entity within Indonesian territory. This situation creates an imbalance between the state's ability to levy tax and the ability of digital businesses to avoid certain tax burdens. Consequently, the old tax regime is often deemed ineffective in addressing the cross-border nature of digital business (Amalia & Sudarna, 2025) .

The issue is further complicated by the fact that digital transactions generally involve data spread across various platforms and countries. Tax authorities must contend with limited access to information, low data transparency, and the difficulty of verifying taxable items in real time. On the other hand, technological developments have enabled increasingly sophisticated tax planning and tax avoidance practices. Multinational digital companies can shift profits to jurisdictions with lower tax rates through schemes that are difficult to detect. In such circumstances, tax enforcement requires stronger regulatory frameworks, technology and international cooperation. (Ridhoni et al., 2026)

Indonesia has, in fact, taken a number of steps to address these challenges. The government has begun to broaden the tax base to cover foreign digital services and to strengthen technology-based tax administration. These policies demonstrate that the state recognises the need to update tax laws to adapt to the changing digital economy. However, the implementation of these policies still faces various obstacles, such as regulatory harmonisation, limited oversight, and low compliance among some digital businesses. This means that the existence of regulations alone is not sufficient without adequate institutional capacity (Wijaya & Urbanisasi, 2025) .

From the perspective of tax law theory, fairness, legal certainty and administrative efficiency are of paramount importance. Digital taxes must be designed so as not to cause excessive distortion to innovation and economic growth. At the same time, taxation must ensure fair treatment between conventional and digital businesses. When local companies bear the full tax burden, whilst foreign platforms can operate with a lighter burden, the principle of fiscal justice is undermined. Therefore, digital tax policy must strike a balance between state revenue interests and the protection of the business climate (Ridhoni et al., 2026) .

The issue of tax enforcement cannot be separated from global dynamics either. Many countries face similar problems because the digital economy is transnational in nature. International organisations such as the OECD have been promoting new approaches to tackle tax base erosion and profit shifting. Indonesia needs to position itself strategically within this current of change so as not to be left behind in the formation of global tax norms. Indonesia's involvement in international cooperation is crucial to strengthening the country's bargaining position in the taxation of the digital economy (Siswanto et al., 2024) . Furthermore, the challenges of tax law enforcement in the digital age are also linked to voluntary compliance by taxpayers. In practice, compliance depends not only on the threat of sanctions, but also on understanding, trust and perceptions of fairness regarding the tax system. When the public perceives the tax system as lacking transparency or being unfair, resistance to tax obligations may increase. Therefore, the enforcement of digital tax laws must be accompanied by education, public awareness campaigns and improvements to administrative services. A purely repressive approach will not be sufficient to build sustainable compliance (Amalia & Sudarna, 2025) .

From a public economics perspective, digital taxation also has implications for the distribution of the economic burden. Taxation of digital services and transactions can affect prices, consumption patterns, and business strategies. This calls for careful policy-making to ensure that taxation does not hinder emerging digital innovation. The government needs to ensure that tax policies remain proportionate and do not place an excessive burden on small businesses. Consequently, digital taxes must be designed to be selective, measured and data-driven (Rahayu & Suaidah, 2025) .

Based on the above, the discussion on digital taxation in Indonesia is highly relevant to assessing the extent to which tax law is capable of responding to economic changes. The main focus of this study lies on two aspects: the legal framework for digital taxation and the challenges of tax law enforcement in the digital economy. These two aspects are interrelated, as the effectiveness of tax policy is largely determined by the quality of legal norms and the capacity of institutions to implement them. Without regulatory updates and strengthened law enforcement, it will be difficult to maximise the tax potential of the digital economy (Wijaya & Urbanisasi, 2025) .

Accordingly, this article has been written to analyse how Indonesia regulates digital taxation and the obstacles that arise in its implementation. It is hoped that this discussion will provide a more comprehensive picture of the direction of tax law reform in the digital age. Furthermore, this article aims to provide a conceptual foundation for policymakers, academics and legal practitioners in formulating a more equitable, effective and adaptive taxation model. Consequently, digital taxation is understood not merely as a technical fiscal issue, but also as a vital component of national legal reform.

**Research Methodology**

This research employs a literature review using a descriptive qualitative approach. This method involves the search, selection and analysis of various relevant sources, such as books, national and international journals, legislation and policy documents relating to digital taxation and the enforcement of tax law in Indonesia's digital economy. The analysis was carried out systematically to identify concepts, theories, findings from previous research, and relevant regulatory developments, which were then organised into a coherent and logical scientific argument. Using this method, the study is able to explain the issue conceptually and normatively without conducting direct field data collection (Psomas, 2021) ; (Eliyah & Aslan, 2025) .

## Results and Discussion

### The Legal Framework for Digital Taxation in Indonesia

The digital economy has driven significant changes in Indonesia's tax system, as economic transactions now take place via electronic platforms, applications and cross-border services that often do not require the physical presence of businesses within the country. This situation renders conventional tax concepts—which rely on physical location, business branches and a permanent presence—inadequate for capturing the value of the digital economy fairly and effectively. In this context, the Indonesian government has responded through various legal instruments aimed at broadening the tax base and adapting tax administration to the rapidly changing nature of the digital economy. These changes demonstrate that the legal framework for digital taxation is not merely a technical fiscal issue, but part of a broader legal reform (Ananda et al., 2026)

One of the key conceptual foundations of digital taxation is the recognition that economic activities can generate value in a country without the need for a physical presence by the company deriving the profits. This principle stems from the shortcomings of the traditional approach, which links tax obligations solely to forms of physical presence. In the digital economy, technology companies can generate substantial revenue from the Indonesian market through digital advertising, service subscriptions, app sales, or the utilisation of user data without establishing a permanent entity within Indonesian territory. Consequently, Indonesian tax law needs to move away from the concept of physical presence towards an approach more in line with the realities of the digital economy (Aristiyanto & Khoiri, 2025) .

Normatively, Indonesia's digital tax legal framework is evolving through amendments to the Tax Regulation Harmonisation Act and various implementing regulations governing digital transactions. These regulations form the basis for the collection of tax on e-commerce, digital services from abroad, fintech, and other digital activities. The government is also strengthening the collection of value-added tax on digital products consumed by users in Indonesia. This policy demonstrates that the state is endeavouring to close the tax loopholes that have long arisen due to the cross-border nature of digital transactions (Rahayu & Suaidah, 2025) .

In practice, Value Added Tax (VAT) has become the primary instrument for taxing the digital economy as it is relatively easier to apply to the consumption of digital goods and services. This approach is considered more effective in the initial stages as it focuses on consumption in the domestic market, rather than solely on the location of the company's establishment. Research by Miftahudin & Irawan indicates that VAT can serve as a practical alternative for addressing cross-border digital consumption, although issues regarding collection costs, compliance and fairness remain. Consequently, digital VAT plays a crucial role as a bridge between the old tax system and new fiscal requirements (Miftahudin & Irawan, 2020) . In addition to VAT, Indonesia has also begun to regulate the taxation of other digital economic activities, such as technology-based financial services and cryptocurrencies. This expansion of the tax base indicates that Indonesian tax law is no longer confined to the trade in conventional goods, but is beginning to respond to new forms of economic value arising from technology. The steadily increasing revenue from the digital sector demonstrates that this policy has a strong fiscal basis. However, the development of regulations must continue to prioritise legal certainty so that businesses clearly understand their obligations (Siswanto et al., 2024) .

One key feature of Indonesia's digital tax legal framework is the use of a third-party collection mechanism, or tax collectors. This mechanism is employed to facilitate the monitoring of transactions that occur on a massive scale and are spread across various digital platforms. Marketplaces, digital service providers and certain platforms may be assigned the responsibility of collecting tax from users or traders conducting transactions via their systems. This model is considered more efficient as the tax authorities do not have to monitor every transaction directly. However, its effectiveness remains dependent on the readiness of the data infrastructure and the compliance of platform operators (Gaol et al., 2024) .

From the perspective of tax administration law, digital transformation is also driving the modernisation of tax service and reporting systems. The implementation of systems such as Coretax demonstrates that the government aims to strengthen its database, improve information integration and enhance administrative efficiency. The digitisation of tax administration enables the authorities to obtain data more quickly and accurately to support oversight. However, digitisation does not automatically resolve all issues, as sophisticated systems still require competent human resources and effective inter-agency coordination (Handayani & Tannar, 2024) .

Indonesia's legal framework for digital taxation must also be viewed in relation to the principle of legal certainty. Digital businesses require clear rules regarding who is liable for tax, how tax is collected, and when the liability arises. Ambiguity in the regulations can lead to disputes, increase compliance costs, and undermine business confidence in the tax system. Therefore, digital tax legislation must be drafted in a manner that is precise, straightforward and easy to implement. Legal certainty is a key prerequisite to ensure that fiscal policies do not impose an excessive burden on the business sector (Kanel & Tiopan, 2025) .

The principle of fairness is also a fundamental consideration that cannot be overlooked in the regulation of digital taxation. Conventional businesses often feel that their tax burden is heavier than that of large digital companies, particularly those operating across jurisdictions. This disparity can create distortions in competition and undermine tax neutrality. Therefore, digital tax legislation must be designed to ensure balanced treatment between local and foreign businesses. Fiscal justice is not only important for government revenue but also for the sustainability of the digital business ecosystem (Saragih et al., 2023) .

Another important aspect is the ability of digital tax legislation to align with international standards. Through the BEPS framework, the OECD has promoted the modernisation of global taxation concepts to better suit the digital economy. Indonesia cannot act alone, as many digital transactions involve companies and data located overseas. International cooperation, the exchange of information, and the harmonisation of tax standards are therefore crucial factors. Without these, the effectiveness of national digital tax legislation will be limited (Kanel & Tiopan, 2025)

Within a normative framework, Indonesia must also anticipate the emergence of new business models. The digital economy is not static; it is evolving from e-commerce and digital finance to subscription-based services, virtual assets and data-driven transactions. Regulations that are too narrow will quickly become obsolete and difficult to enforce. Therefore, the digital tax legal framework must be adaptive and allow for periodic updates. This approach is essential to ensure that tax laws remain relevant in the face of rapid technological change (Pardomuan & Wijaya, 2022) .

Institutional factors are another key determinant of the effectiveness of the digital tax legal framework. Good regulations will not function optimally if the tax authorities lack the capacity to enforce the rules, analyse digital data, and monitor cross-platform transactions. Previous research indicates that Indonesia's challenges lie not only at the regulatory level but also in the organisational capacity to implement such policies. Consequently, digital tax reform must encompass both the updating of regulations and the strengthening of institutions (Fajriyah, 2025) .

From the perspective of government revenue, the latest data indicates that the digital economy sector has become an increasingly important source of income. Revenue from VAT on PMSE, crypto tax, fintech tax and SIPP tax demonstrates that digital tax policies are already generating tangible fiscal impacts. This reinforces the argument that the digital tax legal framework is not merely a concept, but a real revenue-generating instrument. However, the size of the revenue should not lead the government to neglect an evaluation of the effectiveness, fairness and administrative costs (Fiqkri et al., 2023)

Nevertheless, the existing legal framework still faces challenges regarding the harmonisation of regulations, jurisdictional boundaries, and the oversight of highly dynamic transactions. Some provisions remain oriented towards older business models and are therefore not yet fully capable of accommodating data- and platform-based transactions. This highlights the need for more comprehensive reform so that digital tax law is not merely reactive, but also proactive. Such reform must prioritise fairness, certainty, efficiency and competitiveness as its core principles (Wibowo, 2025) .

Thus, the legal framework for digital taxation in Indonesia has shown significant progress, but still requires continuous strengthening. Existing regulations have paved the way for the taxation of the digital economy, particularly through digital VAT, collection by platforms, and the expansion of new taxable items. However, their effectiveness is highly dependent on administrative capacity, regulatory certainty, and international cooperation. Therefore, the digital tax legal framework must continue to be developed so that it can address the increasingly complex challenges of the digital economy.

**Challenges in Tax Law Enforcement in the Digital Economy**

Tax enforcement in the digital economy faces far more complex challenges than in the conventional economy. Digital business activities are fast-paced, cross-border, and often do not require a physical presence in the market country. These conditions make it difficult for tax authorities to determine when a transaction gives rise to a tax liability and which party is most appropriately liable. In many cases, traditional tax law is not flexible enough to cover ever-changing platform-based business models. Consequently, tax enforcement in the digital age requires a more adaptive, data-driven and cross-agency approach. (Saragih et al., 2023)

One of the main issues is the identification of taxable entities in cross-jurisdictional digital transactions. Many global digital companies can serve the Indonesian market without establishing a branch office or a permanent establishment within the country. This poses difficulties for tax authorities in accurately determining tax liabilities, particularly when revenue is derived from Indonesian users but the legal entity is based in another country. This situation means that the state must seek a tax base that is more relevant to the digital economy, rather than relying solely on physical presence (Fajriyah, 2025) . In addition to identifying taxable entities, significant challenges also arise in the collection and validation of transaction data. The digital economy generates vast volumes of data, but this data is often scattered across various platforms, payment systems and servers across national borders. Tax authorities require rapid, accurate and verifiable access to information to ensure compliance. Without effective data integration, tax oversight becomes slow and reactive. In this context, the digitalisation of tax administration is indeed important, but it is not sufficient without the support of data interoperability and cooperation with platform operators (Supriyadi, 2024) .

Another issue of equal importance is the high potential for tax avoidance through complex digital business structures. Multinational companies can shift profits to jurisdictions with lower tax rates, using transfer pricing, licensing or contractual arrangements that are difficult to detect. This strategy narrows the tax base of the source country and creates unfairness amongst businesses. In the Indonesian context, such practices pose a serious threat because the digital market is growing rapidly, yet enforcement capabilities do not always keep pace with the speed of digital business innovation (Supriyadi, 2024) .

The next challenge lies in the lack of regulatory harmonisation. In practice, digital tax rules often intersect with regulations on e-commerce, data protection, payment systems and platform regulation. If each set of rules operates in isolation, this will lead to overlapping jurisdictions and legal uncertainty. Several analyses indicate that Indonesia still needs to clarify the division of roles between agencies in the enforcement of digital taxation to prevent gaps or duplication of oversight. This harmonisation is essential so that businesses can enjoy certainty and the state can enforce the law effectively (Miftahudin & Irawan, 2020)

The enforcement of digital tax laws is also hampered by limited institutional capacity. Tax authorities must have human resources who understand technology, digital business models and platform data architecture. Without such capacity, even sound regulations will be difficult to implement consistently. Previous research indicates that one of Indonesia's main obstacles lies not in the absence of regulations, but in the organisations' ability to implement those regulations operationally. Consequently, digital tax reform must encompass the strengthening of tax officials' capacity, information systems, and risk-based supervision (Fadhilah et al., 2025) .

Compliance issues also pose a serious challenge in the digital economy. Some digital businesses, particularly small and medium-sized enterprises, still do not fully understand their tax obligations. On the other hand, digital platforms and service providers may have an incentive to delay or minimise the administrative burden. When levels of understanding are low and oversight is not yet optimal, voluntary compliance becomes difficult to achieve. Therefore, tax enforcement must be accompanied by education, procedural simplification, and easily accessible administrative services (Fiqkri et al., 2023)

Jurisdictional issues also give rise to complex problems. The digital economy often creates legal relationships that no longer follow traditional national borders. A single transaction may involve a consumer in Indonesia, a company in another country, a server in a third country, and a payment system from a global provider. In such a structure, determining taxing rights becomes complex and prone to disputes. If national laws are incompatible with these cross-border mechanisms, tax enforcement will face serious obstacles (Rahman et al., 2024) .

Furthermore, tax disputes in the digital sector tend to increase due to differing interpretations of the taxable object, the tax base, and the role of the platform as a collector. Digital business models often do not fit perfectly into existing legal categories. Consequently, there is considerable scope for interpretation between tax authorities and taxpayers. Recent literature indicates that digital disputes often stem from the unclear legal status of platforms, discrepancies in transaction data, and reporting delays caused by technical issues. This suggests that the quality of regulation is a key determinant of the burden of future disputes (Korolyuk et al., 2025) .

Another challenge is the use of sanctions that are effective yet proportionate. In the digital economy, overly harsh sanctions can stifle innovation and provoke resistance from businesses. However, sanctions that are too lenient will lead to low compliance and open the door to systematic non-compliance. Therefore, tax enforcement policy must strike a balance between repressive and educational functions. A phased approach, such as warnings, guidance and risk-based enforcement, may be a more appropriate option than a one-size-fits-all approach (Jadidah et al., 2025) .

Issues of fairness cannot be ignored either. Local businesses often feel that their tax burden is heavier than that of foreign digital companies, which are able to exploit jurisdictional loopholes. This injustice can undermine the legitimacy of the tax system and trigger resistance to tax obligations. If the state fails to ensure balanced treatment, tax enforcement may itself be perceived as unfair. Therefore, reforms to digital tax enforcement must take the principle of fairness into account so that compliance can grow sustainably (Rahman et al., 2024)

Limitations in monitoring technology also remain an issue. Although the digitalisation of tax administration has progressed, the monitoring of electronic transactions still requires robust system integration, adequate data analytics, and sophisticated digital audit mechanisms. Without these, many transactions risk going unrecorded or being difficult to verify. Recent reports and studies indicate that strengthening systems such as Coretax and utilising third-party data are crucial to closing oversight gaps. However, their implementation still requires time and institutional readiness (Arifatunnisa & Witono, 2022) .

At the international level, the challenges of tax law enforcement are also influenced by the limitations of cross-border cooperation. Many large digital companies operate globally, meaning the Indonesian government requires cross-jurisdictional information exchange and coordination to collect tax effectively. Without such cooperation, tax authorities will struggle to trace the revenue streams and ownership structures of digital companies. Consequently, the enforcement of digital tax law must be situated within a broader framework of international cooperation (Fadhilah et al., 2025) .

The next challenge is the need for dispute resolution mechanisms that are more relevant to the digital economy. Conventional tax dispute mechanisms are often slow and unresponsive to changes in electronic transactions. In practice, digital businesses require swift certainty as their business models are highly dynamic. If dispute resolution takes too long, the burden of compliance and legal uncertainty will increase. Therefore, tax dispute resolution bodies need to adapt to the fast-paced, data-driven nature of digital transactions (Kanel & Tiopan, 2025) .

Ultimately, the challenges of tax enforcement in the digital economy demonstrate that the main issue lies not only in the rules, but also in their implementation. Effective regulation must be underpinned by data, institutional frameworks, international cooperation and adequate tax literacy. Without these elements, digital taxation will face serious obstacles at both the collection and enforcement stages. Consequently, the success of tax law enforcement in the digital age is largely determined by a country's ability to build an adaptive, fair and technology-based system.

## Conclusion

Digital taxation is a crucial response by the state to the shifting economic structure, which is increasingly moving into the digital sphere. In Indonesia, digital tax policies reflect the government's efforts to broaden the tax base, safeguard state revenue, and ensure fairer treatment between conventional and digital businesses. As digital transactions are cross-border, intangible and highly rapid, the tax system can no longer rely solely on the concept of physical presence.

On the other hand, tax enforcement in the digital economy still faces serious obstacles. Key challenges include difficulties in identifying taxpayers and taxable items, limited access to data, the potential for tax avoidance by multinational digital companies, and sub-optimal tax administration capacity. Furthermore, regulatory harmonisation, international cooperation and public tax literacy are also crucial factors determining the effectiveness of digital tax policies in Indonesia.

Consequently, the success of digital taxation depends not only on the existence of regulations but also on the quality of implementation and oversight. The government needs to continue strengthening the legal framework, developing technology-based administrative systems, and improving inter-agency coordination to ensure more effective tax enforcement. Ultimately, digital taxation must be directed towards creating a tax system that is fair, certain, efficient, and adaptable to the development of Indonesia's digital economy.

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