Jurnal Pembaharuan Hukum
Volume 13, Number 1, April 2026
E-ISSN : 2355 – 0481 (Print)
ISSN : 2580 – 3085 (Online)

THE URGENCY OF IMPLEMENTING A CORE TAX ADMINISTRATION SYSTEM IN TAX LAW REFORM IN THE FINTECH ERA

Hary Kesowo Wibowo
Universitas Wahid Hasyim, Semarang, Indonesia
bowo.hkw@gmail.com

Anto Kustanto
Universitas Wahid Hasyim, Semarang, Indonesia
akustanto.unwahas26@gmail

Ainul Masruroh
Universitas Wahid Hasyim, Semarang, Indonesia
ainulm.unwahas26@gmail.com

ARTICLE INFO

Keywords:
Core Tax Administration System; Financial Technology Era; Legal Reform; Tax.

ABSTRACT

The rapid expansion of Financial Technology (FinTech) has transformed digital economic transactions and created challenges for tax administration, requiring reforms that ensure legal certainty, effective supervision, and equitable tax collection. This study examines the legal urgency of implementing the Core Tax Administration System (CTAS) as part of Indonesia's tax law reform in the FinTech era. Using a qualitative descriptive design with a normative legal approach, the research analyzes Law Number 6 of 1983 as amended by Law Number 7 of 2021 on the Harmonization of Tax Regulations, Government Regulation Number 55 of 2022, policy documents, institutional reports, and relevant legal literature. The findings identify three legal urgencies. First, tax regulations require reconstruction to support an integrated digital administration system that provides legal certainty and accommodates technological developments. Second, CTAS strengthens tax collection by integrating taxpayer data, improving compliance, increasing administrative efficiency, and reducing tax avoidance. Third, modernization of tax administration promotes tax justice through transparent, accountable, and proportional tax obligations across conventional and digital sectors. The study concludes that successful CTAS implementation requires harmonization between tax regulations, digital governance, and personal data protection to establish an adaptive and equitable tax administration system supporting sustainable fiscal governance.

A. INTRODUCTION

The implementation of the core tax administration system constitutes a strategic instrument in tax law reform in the FinTech era, as it enables the integration of tax administration, supervision, and services based on digital technology. Pali & Rama state that the modernization of digital-based tax administration is key to improving taxpayer compliance, as well as optimizing state revenue amid the growth of the digital economy.[1] The implementation of the core tax administration system can improve real-time tax data validation, accelerate tax reporting and payment processes, and minimize tax avoidance practices in the FinTech era. Norawati et al.[2] also state that the system can support transparency and legal certainty in modern national tax administration. In other words, the implementation of the core tax administration system represents a form of structural reform in tax governance that connects regulation, technology, and digital supervision as an integrated fiscal administration system that is efficient and sustainable in the FinTech era.

Conceptually, the core tax administration system can be understood as a digital-based core tax administration system that integrates registration, reporting, payment, and tax supervision processes within a single digital platform.[3] The normative foundation of Indonesia's tax administration is set out in Law Number 6 of 1983 concerning General Provisions and Tax Procedures, as most recently amended by Law Number 7 of 2021 on the Harmonization of Tax Regulations. This legal framework requires tax administration to be conducted in an orderly, efficient, and accountable manner while ensuring legal certainty and the protection of taxpayers' rights.[4] Regulations concerning electronic systems in tax administration also reflect legal recognition of the use of digital technology as a means of managing data

---

[1] Anisa Pali, and Shezeina Rama, "Digital Transformation and Its Impact on Public Services: The Case of the Tax Administration Services," *Interdisciplinary Journal of Research and Development* 12, no. 1 S1 (2025): 40.

[2] Suarni Norawati, Muhammad Luthfi Hamzah, Akmal Andri Yantama, M. Zacky, and Diva Nazla Zaira, "Leveraging Intelligent Digital Payment Systems for Tax Compliance Enhancement: Evidence from Indonesia's Motorized Tax Sector using SEM-PLS," In *2025 8th International Seminar on Research of Information Technology and Intelligent Systems (ISRITI)*, IEEE, 2025, 117.

[3] Ayatulloh Michael Musyaffi, Rochma Sudiati, Wahyu Wastuti, Putri Haryani, Ellis Annisa, and Amilia Siti Raudoh, "Evaluating the Effectiveness of Core Tax Administration System (CTAS) in Tax Education: Evidence from a Quasi-Experiment," In *2025 5th International Conference on Electrical, Computer, Communications and Mechatronics Engineering (ICECCME)*, IEEE, 2025, 3.

[4] M. Rikhardus Joka, "Tindak Pidana Perpajakan Dalam Pelaporan Surat Pemberitahuan Tahunan Pajak Menurut Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan," *Justice Voice* 1, no. 2 (2022): 97. See too, Palti Raja Nainggolan, "Sengketa Pajak pada Wajib Pajak Badan dan Penyelesaian atas Pemeriksaan menurut Ketentuan Umum Perpajakan," PhD diss., Universitas Kristen Indonesia, 2025.

and supervising tax transactions in an integrated manner.[5] Thus, normatively, the core tax administration system functions as an implemented instrument of the principles of effectiveness, transparency, and accountability in modern tax law in the FinTech era.

The dynamics of taxation in the FinTech era normatively demonstrate a fundamental shift in how the state regulates, supervises, and collects taxes from increasingly complex digital economic activities. Its constitutional foundation can be traced to Article 23A of the 1945 Constitution of the Republic of Indonesia, which affirms that taxes and other compulsory levies for state purposes shall be regulated by law. These normative provisions are further elaborated in Law Number 6 of 1983, as amended by Law Number 7 of 2021, which provides the legal framework for modernizing tax administration through the adoption of digital-based administrative systems.[6] Anugrah et al.[7] argue that the development of FinTech requires system integration, electronic data validation, and strengthened supervision of digital transactions that are difficult to reach through conventional mechanisms. This context is also related to the need for legal certainty, transparency, and fairness in the distribution of tax obligations within the digital economy. The implementation of the core tax administration system becomes a potential strategy in reforming tax law by providing an integrated administrative system, as well as increasing the effectiveness of services and taxpayer compliance in the FinTech era.

So far, tax law studies discussing tax transformation in the digital era tend to focus on three dominant themes. First, studies that focus on evaluating the effectiveness of regulations related to state legal certainty.[8] Second, studies that focus on analyzing the modernization of tax administration

[5] Rahmat Hidayat, Moch Lukman Hakim, Sri Dwi Lestari, and Bayu Suratman, "Challenges in Enforcing Islamic Law on the Misuse of Ummah Philanthropic Funds," *Criminology & Islamic Law* 1, no. 1 (2026): 44. See too, Rifka Nadya Heviana, Fahnun Nisa, and Levana Dhia Prawati, "Tax Digitalization and Transparency: The Role of Core Tax Administration System (CTAS) In Indonesia's Tax Reform," In *2024 International Conference on Information Technology Systems and Innovation (ICITSI)*.

[6] M. Rikhardus Joka, "Tindak Pidana Perpajakan Dalam Pelaporan Surat Pemberitahuan Tahunan Pajak Menurut Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan," *Justice Voice* 1, no. 2 (2022): 96.

[7] Surya Anugrah, Sabo Hermawan, Christian Wiradendi Wolor, Eka Septariana Puspa, Windy Permata Suyono, and Dwi Handarini, "Evaluating the Effectiveness of Indonesia's Core Tax Administration System: Challenges, Early Impacts, and Lessons for Digital Tax Reform," In *World Conference on Information Systems for Business Management*, Cham: Springer Nature Switzerland, 2025, 414.

[8] Bogumił Brzeziński, and Agnieszka Franczak, "In Search of a Strategy for the Interpretation of Tax Law by Courts," *Krytyka Prawa. Niezależne Studia nad Prawem* 16, no. 4 (2024): 67. See too, Krzysztof Lasiński-Sulecki, "Legal Certainty in Tax and Customs Judgments of the Court of Justice," *EC Tax Review* 33, no. 2 (2024): 72; Siti Nuryanah, Fauziah Mahabbatussalma, and Aditya Agung Satrio, "Evaluation of government reform in tax administration: Evidence from micro, small and medium enterprises (MSMEs) in Indonesia," *International Journal of Public Administration* 46, no. 5 (2023): 319.

through system digitalization, including data integration and service automation, as well as the implementation of electronic systems to improve the efficiency of tax bureaucracy (Vargas Huapaya et al., 2025).[9] Third, studies that focus on technology-based tax supervision, particularly in detecting tax avoidance, increasing transparency, and strengthening the validation of economic transactions conducted through digital platforms.[10] From these three tendencies, it can be observed that tax law studies still tend to be fragmented between regulatory, administrative, and supervisory aspects, so that they have not fully integrated these three aspects into a comprehensive analytical framework in the context of tax reform in the FinTech era.

In addition to responding to the shortcomings of previous studies, this study also focuses on explaining the urgency of implementing the core tax administration system in tax law reform in the FinTech era. In explaining this urgency, the study focuses on three main questions In addition to addressing the shortcomings of previous studies, this study focuses on explaining the legal urgency of implementing the Core Tax Administration System (CTAS) in Indonesia's tax law reform in the Financial Technology (FinTech) era. To achieve this objective, the study is guided by the following research questions:

1. How should tax regulations be reconstructed within tax administration reform to accommodate an integrated digital system and provide adaptive legal certainty in response to technological developments?
2. How can the optimization of tax collection through digital-based supervision improve taxpayer compliance, enhance state revenue, and minimize tax avoidance practices in digital economic transactions?
3. How can the modernization of the tax administration system realize the principle of tax justice through transparent, accountable, and proportional tax administration?

This study aims to analyze the legal urgency of implementing the Core Tax Administration System (CTAS) as an integral part of tax law reform in the Financial Technology (FinTech) era. Specifically, it examines the reconstruction of tax regulations needed to support an integrated digital tax administration

---

[9] E. Yu Grabareva, and Alexander I. Pogorletskiy, "The Impact of Tax Administration Digitalization on Tax Systems in Latin America," *Journal of Tax Reform* 12, no. 1 (2026): 11. See too, Qiao Zhao, and Wangqing Wang, "Tax digitization and earnings management," *International Review of Economics & Finance* 100, no. 4 (2025): 104077.

[10] Astri Warih Anjarwi, "The digital transformation of tax audits: how AI, big data, blockchain, and advanced analytics are reshaping tax evasion detection," *Journal of Business Analytics* 2, no. 1 (2026): 6. See too, Jonatan Jesus Cárdenas-López, "Integración de tecnologías digitales en sistemas tributarios: revisión de estrategias para la mejora de la recaudación de impuesto," *Revista Científica de Sistemas e Informática* 6, no. 1 (2026): 691; Muhammad Younus, Halimah Abdul Manaf, Achmad Nurmandi, Dyah Mutiarin, Imron Sohsan, Abdul Rehman, Muliany Rosa, and Rashid Minhas, "The role of e-government in mitigating tax evasion through behavioral profiling of non-compliant taxpayers," In *Modeling and profiling taxpayer behavior and compliance*, IGI Global Scientific Publishing, 2025, 289.

system, analyzes the optimization of tax collection through digital-based supervision to enhance taxpayer compliance and state revenue, and evaluates the role of tax system modernization in realizing the principle of tax justice through transparent, accountable, and proportional tax administration. Ultimately, the study formulates a normative framework for strengthening adaptive, technology-based, and equitable tax governance in response to the challenges of the digital economy.

This study aims to analyze the legal urgency of implementing the Core Tax Administration System (CTAS) as an integral component of tax law reform in the Financial Technology (FinTech) era. Specifically, the study examines the reconstruction of tax regulations required to support an integrated digital tax administration system that ensures legal certainty and responds to technological developments. It further analyzes how digital-based tax supervision through CTAS can optimize tax collection by improving taxpayer compliance, enhancing administrative efficiency, strengthening state revenue, and reducing tax avoidance. Finally, the study evaluates how the modernization of tax administration contributes to the realization of the principle of tax justice through transparent, accountable, and proportional tax governance. Based on these analyses, the research formulates a normative framework for strengthening adaptive, technology-based, and equitable tax administration in Indonesia's digital economy.

B. RESEARCH METHODS

This study employs a qualitative descriptive research design with a normative legal approach to examine the legal urgency of implementing the Core Tax Administration System (CTAS) as an integral component of tax law reform in the Financial Technology (FinTech) era.[11] The qualitative descriptive design enables a systematic interpretation of legal norms and regulatory developments, while the normative approach focuses on analyzing legal principles, statutory provisions, and policy frameworks governing digital tax administration. The object of the research is the legal framework regulating CTAS implementation and its implications for tax administration modernization, legal certainty, taxpayer compliance, and fiscal governance within Indonesia's digital economy.

This research employs secondary legal materials as its sole source of data, consisting of primary, secondary, and tertiary legal materials. The primary legal materials include the 1945 Constitution of the Republic of Indonesia, Law Number 6 of 1983 concerning General Provisions and Tax

[11] Handayani Tri Wijayanti, and S. Sriyanto, "Exploring the impact of Fintech innovation on financial stability and regulation: a qualitative study," *Golden Ratio of Finance Management* 5, no. 1 (2025): 27.

Procedures, as last amended by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, as well as other implementing regulations related to the administration of digital taxation.[12] Secondary legal materials comprise government policy documents, institutional reports, peer-reviewed journal articles, and scholarly publications discussing CTAS, digital taxation, tax administration reform, and FinTech regulation. Supporting legal dictionaries and legal encyclopedias serve as tertiary materials to strengthen conceptual interpretation.

Data collection was conducted through systematic legal document analysis involving the identification, selection, classification, and evaluation of legal materials according to their relevance, authority, and academic credibility. Legal sources directly addressing digital tax administration, tax supervision, taxpayer compliance, legal certainty, and fiscal modernization were prioritized to ensure consistency with the research objectives.

The collected legal materials were analyzed using statutory, conceptual, and comparative approaches through normative legal interpretation. The analysis examined the consistency between statutory provisions, legal principles, policy developments, and scholarly arguments to formulate coherent legal conclusions regarding CTAS implementation. To enhance the credibility and reliability of the findings, this study applied source triangulation by systematically comparing statutory regulations, government policy documents, institutional publications, and peer-reviewed academic literature. The triangulation process ensured consistency of legal interpretation, minimized subjective bias, and strengthened the validity of the normative analysis concerning the reconstruction of tax administration in the FinTech era.

C. RESULT and DISCUSSION

1. Reconstructing Tax Regulations to Support an Integrated Digital Tax Administration System

The implementation of the core tax administration system constitutes a strategic instrument in tax law reform in the FinTech era, as it provides the integration of tax administration, supervision, and services based on digital technology. This context can be observed through the findings and discussion presented below.

Reconstructing tax regulations within administrative reform has become a crucial issue in the era of digital economic and FinTech development, as the national tax system faces rapidly changing transaction characteristics. Conventional tax administration mechanisms are deemed inadequate to

[12] M. Rikhardus Joka, "Tindak Pidana Perpajakan Dalam Pelaporan Surat Pemberitahuan Tahunan Pajak Menurut Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan," *Justice Voice* 1, no. 2 (2022): 98.

accommodate the needs of modern tax oversight and services, which demand legal effectiveness. According to Misbahuddin & Kurniawati, strengthening regulations through digitalization of tax administration is a crucial part of national fiscal governance reform to enhance oversight capacity and integrate tax services.[13] In other words, the implementation of a core tax administration system demonstrates the need for legal reconstruction capable of connecting administrative systems and sustaining the effectiveness of the tax bureaucracy. The development of the digital economy has also encouraged the state to build a more modern tax administration system that is responsive to the dynamics of national electronic transactions. This context can be seen in Table 1.

Table 1. Reconstruction of tax regulations in administrative reform

Urgency of regulation	Tax administration	Reconstruction
Law Number 6 of 1983 strengthens the legality of national electronic digital tax administration.	Integration of taxpayer data increases the effectiveness of national electronic-based tax supervision.	Reconstruction of the digital system strengthens the legal certainty of modern national tax administration.
Law Number 7 of 2021 supports adaptive tax administration reform for the digital economy.	Automatic validation of tax transactions accelerates national technology-based tax administration services.	Regulatory reconstruction clarifies the electronic tax administration mechanism across economic sectors.
Law Number 6 of 1983 regulates electronic tax supervision to increase national compliance.	Digitalization of tax administration minimizes manipulation of tax data in the national electronic system.	Policy reconstruction strengthens transparency of tax administration based on modern national technology integration.
Law Number 7 of 2021 emphasizes the transformation of electronic data-based tax administration.	Integrated tax administration accelerates sustainable national monitoring of digital economic transactions.	Reconstruction of tax law supports synchronization of electronic administration between national tax agencies.
Law Number 6 of 1983 provides the legal basis for national accountable digital tax services.	Electronic administration systems improve the efficiency of modern national taxpayer tax reporting.	Reconstruction of tax administration encourages the effectiveness of modern national digital-based public services.

[13] M. Hafidz Misbahuddin, and Yuli Kurniawati, "Analisis Implementasi Penerapan Pajak di Indonesia Melalui Sistem Coretax Administration System," *RIGGS: Journal of Artificial Intelligence and Digital Business* 4, no. 2 (2025): 1285.

Law Number 7 of 2021 strengthens the harmonization of modern national digital economy tax regulations.	The use of tax technology strengthens the validity of modern national electronic-based tax administration.	Digital regulatory reconstruction expands modern national sustainable tax administration oversight
Law Number 6 of 1983 and Law Number 7 of 2021 support	The Core Tax Administration System strengthens the integration of tax administration across national services.	Digital tax reconstruction creates a modern, transparent, effective and accountable national administration.

Table 1 illustrates that the reconstruction of tax regulations in administrative reform is highly crucial in the FinTech era because the development of digital economic transactions requires a taxation system based on electronic technology. From Table 1, three important urgencies can also be observed regarding the strengthening of regulatory legality, the modernization of tax administration, and the reconstruction of the national digital supervision system. First, the strengthening of regulations through Law Number 6 of 1983 and Law Number 7 of 2021 indicates that the transformation of tax administration requires legal legitimacy capable of accommodating the sustainable development of the digital economy. Second, the digitalization of tax administration demonstrates the importance of data integration, automatic validation, and electronic supervision in improving service effectiveness, compliance, and bureaucratic efficiency. Third, the reconstruction of digital taxation emphasizes the need for transparency, inter-agency synchronization, and legal certainty in technology-based administration to create an accountable taxation system. From these three urgencies, digital tax reform is not merely a technical modernization, but also a structural transformation of legal administration.

The reconstruction of tax regulations in the transformation of administration in the FinTech era demonstrates that the development of digital economic transactions has created fundamental changes in the patterns of tax law administration. The increasing complexity of electronic transactions has rendered conventional tax administration systems insufficient to support fast, interconnected, and data-driven digital activities.[14] Mahpudin highlights that enhancing the regulatory framework through Law Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, is essential to provide legal certainty and support the modernization of digital tax

[14] Imahda Khoiri, "Tantangan dan Solusi Dalam Mewujudkan Sistem Perpajakan Modern dan Transparan di Era Digital," *jurnal economina* 4, no. 10 (2025): 343.

administration.[15] Furthermore, Pali & Rama add that digital administrative transformation is not only related to the efficiency of tax services, but also concerns the validity of supervision, bureaucratic effectiveness, and the protection of the principle of tax justice.[16] The integration of the core tax administration system demonstrates that the reconstruction of tax regulations is directed toward building a modern administrative system that is adaptive and capable of responding sustainably to the dynamics of the national digital economy.

The urgency of reconstructing tax regulations in the transformation of administration in the FinTech era can be explained through the perspective of the sociology of law.[17] Purnamasari et al.[18] also emphasize that the relationship between legal structure and legal culture can determine the effectiveness of a regulatory system. In the context of digital economic development, the transformation of tax administration is not sufficient if carried out only through technical changes in electronic-based services but also requires the reconstruction of regulatory substance and supervisory structures capable of adapting to complex and digitally integrated FinTech transaction patterns. Saptono et al.[19] state that the existence of the core tax administration system forms part of the restructuring of the tax law system so that tax administration possesses legitimacy and supervisory capacity that are more adaptive to the development of financial technology. In addition, the legal culture of digital society also demands a taxation system that is transparent, fast, and accountable, so that the reconstruction of tax regulations is necessary to maintain legal certainty, taxpayer compliance, and the stability of state administration within the modern digital economic ecosystem.

---

[15] Endang Mahpudin, "Digital tax reform in Indonesia: Perspective on tax policy development," *Journal of Infrastructure, Policy and Development* 8, no. 8 (2024): 7032.

[16] Anisa Pali, and Shezeina Rama, "Digital Transformation and Its Impact on Public Services: The Case of the Tax Administration Services," *Interdisciplinary Journal of Research and Development* 12, no. 1 S1 (2025): 37.

[17] Henky Fernando, Yuniar Galuh Larasati, Zakaria Efendi, Meysella Al Firdha Hanim, and Nur Rif'ah Hasaniy, "Religious appropriation: Artificial Intelligence-driven political campaign algorithm trap," *Journal for the Study of Religions and Ideologies* 25, no. 73 (2026): 75. See too, Yuniar Galuh Larasati, Henky Fernando, Wanda Fitri, Julia Magdalena Wuysang, Fitri Hardianti, and Rahmad Ade Akbar, "Young Children in War-Time: Making Sense of Palestine-Israel Conflict Impact on Instagram," *Italian Sociological Review* 16, no. 1 (2026): 181; Saule T. Omarova, "Technology v technocracy: Fintech as a regulatory challenge," *Journal of Financial Regulation* 6, no. 1 (2020): 85.

[18] Dyah Purnamasari, Yati Mulyati, and Diana Sari, "Administrative System Implementation Modern Taxation and Taxpayer Compliance," *Rigeo* 11, no. 6 (2021): 41.

[19] Prianto Budi Saptono, Gustofan Mahmud, Ismail Khozen, Arfah Habib Saragih, Wulandari Kartika Sari, Adang Hendrawan, and Milla Sepliana Setyowati, "Tax professionals' perceptions, compliance costs, and compliance intentions under Indonesia's Core Tax Administration System," In *Informatics*. MDPI, 2026, 52.

The normative implications of the urgency of reconstructing tax regulations in the FinTech era can bring fundamental changes to the digital-based fiscal supervision system. The reconstruction of tax regulations not only has implications for the technical modernization of administration but also expands the responsibility of the state in guaranteeing legal certainty, the protection of tax data, bureaucratic transparency, and equal treatment for all taxpayers.[20] The implementation of the core tax administration system can produce normative impacts in the form of an increasing need for regulatory harmonization between tax administration, electronic transactions, and economic supervision based on FinTech platforms. Zairin et al.[21] state that the digitalization of tax administration can also strengthen automatic supervisory mechanisms, which have implications for increasing the effectiveness of detecting tax avoidance and discrepancies in tax reporting. However, such regulatory reconstruction also requires the principles of accountability and proportionality so that the strengthening of digital supervision does not lead to abuse of administrative authority, making the transformation of tax regulations an important part of modern fiscal governance reform.[22]

The reconstruction of tax regulations in the transformation of administration in the FinTech era demonstrates that the development of the digital economy has changed the character of transactions, patterns of supervision, and mechanisms of tax administration. This condition requires regulatory renewal that is no longer oriented toward conventional administrative systems, but toward integrated digital tax governance based on electronic technology.[23] The strengthening of regulations through Law Number 6 of 1983 concerning General Provisions and Tax Procedures and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations demonstrates that the state seeks to build a modern taxation system capable of responding more effectively to the dynamics of FinTech transactions (Habib, et al., 2025). The implementation of the core tax administration system also reinforces the importance of data integration, electronic validation, and digital supervision in

[20] Amelia Cahyadini, Josep Irvan Gilang Hutagalung, and Zainal Muttaqin, "The urgency of reforming Indonesia's tax Law in the face of economic digitalization," *Cogent Social Sciences* 9, no. 2 (2023): 2285242.

[21] Gentiga Muhammad Zairin, Hera Khairunnisa, Ahmad Naufal, Muhammad Luthfi Fahrozi, Windy Permata Suyono, and Surya Anugrah, "Advancing Taxation in the New Era: Enhancing Tax Ratios with the Core Tax Administration System (CTAS)," In *International Conference on Frontiers of Intelligent Computing: Theory and Applications*, Singapore: Springer Nature Singapore, 2024, 92.

[22] Dian Anggraeni, Muhammad Zilal Hamzah, Eleonora Sofilda, and Inge Diana Rismawanti, "The Special Feature of Compliance Risk Management Strategies on Indonesian Tax Authority," *OIDA International Journal of Sustainable Development* 18, no. 03 (2025): 89.

[23] Supriyati, Dian Oktarina, Nur'aini Rokhmania, and Kadek Pranetha Prananjaya, "Tax digitalization and justice with taxpayer compliance and the mediating role of tax awareness," *Aptisi Transactions on Technopreneurship (ATT)* 7, no. 2 (2025): 547.

improving legal certainty and taxpayer compliance.[24] In other words, the reconstruction of tax regulations in the FinTech era is not only an administrative necessity, but also a strategic component of legal reform and modern fiscal governance.

2. Optimizing Tax Collection through Digital Supervision to Enhance Revenue Effectiveness and Reduce Tax Avoidance

Optimizing tax collection through digitalization of oversight is becoming an increasingly important issue in the FinTech era, as the rise in electronic transactions demands a tax oversight system. Conventional tax administration systems are considered limited in validating transaction data, detecting tax evasion, and optimizing state revenue sustainably amidst the complexities of the modern digital economy.[25] Digitalization of oversight through the implementation of a core tax administration system is a crucial part of national tax administration reform, aimed at strengthening data integration and the effectiveness of electronic technology-based tax services. The transformation of digital oversight also demonstrates a paradigm shift in fiscal administration from manual mechanisms to an electronic oversight system based on real-time data and connected across national tax services. In addition to improving bureaucratic efficiency and taxpayer compliance, digitalization of oversight also strengthens the transparency of tax administration in addressing the dynamics of digital economic transactions. This context can be seen in Table 2.

Table 2. Optimization of tax collection based on digitalization of supervision

Optimization of reinforcement	Tax administration	Digital surveillance
Law Number 6 of 1983 strengthens the integrated national digital tax collection	Electronic tax administration increases the efficiency of national integrated data-based tax services.	Digital oversight accelerates the validation of tax transactions accurately and sustainably nationally.
Law Number 7 of 2021 supports the optimization of national electronic tax revenues.	The digital administration system simplifies taxpayer tax reporting on a national and sustainable basis.	Technology-based supervision minimizes tax avoidance in national digital economic transactions.

[24] Heru Tjaraka, and Virgina Ayu Kusumawardhani, "Will E-Filling Be Effective in Increasing Individual Taxpayer Compliance?" In *The AI Revolution: Driving Business Innovation and Research: Volume 1*, Cham: Springer Nature Switzerland, 2024, 18.

[25] Nadia Putri Ananda, Najwa Najwa, Putri Dina Amelia, and Gina Sakinah, "Reformasi Perpajakan Digital: Menuju Sistem Perpajakan Yang Adaptif di Era Ekonomi Digital Dengan Penerapan Coretax," *Musytari: Jurnal Manajemen, Akuntansi, dan Ekonomi* 19, no. 3 (2025): 346.

Law Number 6 of 1983 regulates integrated national electronic tax validation.	Modern tax administration accelerates the tax payment process based on sustainable national technology.	Digital oversight improves the accuracy of national taxpayer tax data on an ongoing basis.
Law Number 7 of 2021 emphasizes integrated national electronic tax supervision.	Electronic administration strengthens the effectiveness of tax bureaucracy in modern sustainable national services.	Digital transaction monitoring increases transparency of tax revenues based on modern national technology.
Law Number 6 of 1983 supports digital supervision of modern national tax collections.	Integrated tax administration accelerates validation of modern national electronic-based tax reporting	Electronic monitoring significantly reduces delays in national taxpayer tax reporting.
Law Number 7 of 2021 strengthens the effectiveness of modern national digital economy levies	The digital tax administration system improves coordination of national tax services more effectively.	Electronic data-based monitoring strengthens the accuracy of national tax information on an ongoing basis.
Law Number 6 of 1983 and Law Number 7 of 2021 support	Digital tax administration accelerates the integration of modern national payment and reporting services.	Integrated digital supervision strengthens national taxpayer tax compliance effectively and sustainably.

Table 2 illustrates the optimization of tax collection based on the digitalization of supervision in the FinTech era, which has developed alongside the increasing volume of digital economic transactions and the need for technology-based tax administration. From Table 2, three important patterns can be observed regarding the strengthening of digital tax collection regulations, the modernization of tax administration, and the effectiveness of electronic supervision. First, the strengthening of regulations through Law Number 6 of 1983 and Law Number 7 of 2021 demonstrates that the optimization of tax collection requires legal legitimacy capable of sustainably supporting systems of electronic supervision and validation. Second, the modernization of tax administration demonstrates the importance of data integration, accelerated reporting, electronic payments, and coordination of digital-based tax services to improve bureaucratic efficiency. Third, technology-based digital supervision emphasizes the importance of transparency, automatic validation, and the accuracy of tax data in minimizing tax avoidance and delays in taxpayer reporting. From these three patterns, the digitalization of taxation constitutes a structural transformation capable of shaping fiscal supervision that emphasizes effectiveness, integration, and accountability within modern administration.

The optimization of tax collection based on the digitalization of supervision in the FinTech era demonstrates that the development of digital economic transactions has driven fundamental changes in the tax administration system. Conventional taxation mechanisms are considered to have limitations in detecting electronic transactions and optimizing state revenue effectively and sustainably.[26] The strengthening of regulations through Law Number 6 of 1983 concerning General Provisions and Tax Procedures and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations serves as an important normative foundation for the implementation of a digital-based tax supervision system.[27] The integration of the core tax administration system demonstrates that the digitalization of supervision is not only directed toward improving the efficiency of tax administration services, but also toward strengthening data validity, transaction transparency, and taxpayer compliance. Normatively, the optimization of tax collection based on digital supervision also reflects the state's efforts to build modern fiscal governance that is adaptive to the development of the digital economy while simultaneously strengthening the effectiveness of the national tax bureaucracy in an accountable manner.[28]

Tax collection based on the digitalization of supervision in the FinTech era can be explained through the perspective of Panopticism developed by Fontana and Bertani, regarding modern supervisory mechanisms based on systemic control and the internalization of compliance.[29] The implementation of the core tax administration system reflects the transformation of state supervision from conventional administrative patterns toward an integrated

[26] Alisher Pulatov, "Taxation in the digital economy in Uzbekistan," In *The Political Economy of Central Asian Law: A Law and Society Analysis*, Cham: Springer Nature Switzerland, 2024, 235

[27] Amelia Cahyadini, Josep Irvan Gilang Hutagalung, and Zainal Muttaqin, "The urgency of reforming Indonesia's tax Law in the face of economic digitalization," *Cogent Social Sciences* 9, no. 2 (2023): 2285241. See too, Lida Nicole Sante Samar, Ana Camila Vargas Huapaya, Jesús Martin Trigoso Mejía, E. N. M. Sanchez, and H. A. F. Tupiño, "Digital Transformation in Taxation: The Role of Artificial Intelligence and Big Data in the Modernization of Fiscal Administration, 2024," In *Proceedings of the 23rd LACCEI International Multi-Conference for Engineering, Education and Technology (LACCEI): 'Engineering, Artificial Intelligence, and Sustainable Technologies in service of society*.

[28] Qian Cheng, Boying Chen, and Jingwen Luo, "The impact of digital tax administration on local government debt: Based on the revision of the tax collection and administration law," *Finance Research Letters* 67, no. 2 (2024): 105938.

[29] Fontana, Alessandro, and Mauro Bertani, "Discipline & Punish: The Birth of the Prison," *Trans. Sheridan, Alan. Random House Inc, New York.*

electronic supervision system.[30] The perspective of panopticism demonstrates that the digitalization of tax supervision not only functions as a technical instrument for increasing state revenue but also shapes taxpayer awareness through the possibility of continuous supervision within electronic systems.[31] The integration of transaction data and real-time supervision can create administrative control mechanisms capable of minimizing tax avoidance, data manipulation, and delays in tax reporting. The optimization of tax collection based on the digitalization of supervision constitutes a form of restructuring of the state's administrative power that emphasizes effectiveness, transparency, and fiscal discipline in economic governance in the FinTech era.

Normatively, the optimization of tax collection based on the digitalization of supervision in the FinTech era demonstrates the potential of tax administration to expand the role of the state in controlling economic activities. The implementation of technology-based supervision through the core tax administration system can increase the effectiveness of tax data collection, as well as strengthen detection mechanisms against tax avoidance practices.[32] Normatively, this condition reinforces the principles of transparency and legal certainty within modern tax governance.[33] However, the digitalization of supervision also creates important implications for the protection of taxpayer rights, particularly in relation to the security of privacy data in electronic transactions and the limits of the state's administrative authority in conducting supervision. The optimization of tax collection based on electronic supervision requires regulatory harmonization between tax law, digital data protection, and economic transaction systems based on FinTech platforms.[34] Thus, the transformation of tax supervision not only has administrative implications, but also affects the normative construction of the relationship between the state and taxpayers within the digital economy.

The optimization of tax collection based on the digitalization of supervision in the FinTech era demonstrates that the development of the

[30] Gentiga Muhammad Zairin, Hera Khairunnisa, Ahmad Naufal, Muhammad Luthfi Fahrozi, Windy Permata Suyono, and Surya Anugrah, "Advancing Taxation in the New Era: Enhancing Tax Ratios with the Core Tax Administration System (CTAS)," In *International Conference on Frontiers of Intelligent Computing: Theory and Applications*, Singapore: Springer Nature Singapore, 2024, 93.
[31] Atila Barros da Silva, "La hipótesis del Panóptico Digital Universal: ascenso de un régimen de vigilancia algorítmica y biopolítica digital," *Desde el Sur* 18, no. 1 (2026): 14.
[32] Rifka Nadya Heviana, Fahnun Nisa, and Levana Dhia Prawati, "Tax Digitalization and Transparency: The Role of Core Tax Administration System (CTAS) In Indonesia's Tax Reform," In *2024 International Conference on Information Technology Systems and Innovation (ICITSI)*.
[33] B. Djinarto, S. Suhartono, S. Hadi, S. Setyadji, and J. Nickalus, "Reforming Tax Law Enforcement: The Role of Core Tax Administration System Digitalization and the Ultimum Remedium Principle," *Journal of Law and Legal Reform* 5, no. 4 (2024): 24.
[34] Siamand Hesami, Hatice Jenkins, and Glenn P. Jenkins, "Digital transformation of tax administration and compliance: A systematic literature review on E-Invoicing and prefilled returns," *Digital Government: Research and Practice* 5, no. 3 (2024): 10.

digital economy has driven fundamental changes in administration systems, supervision, and tax revenue mechanisms. Conventional taxation systems are no longer adequate to address the characteristics of digital transactions that occur rapidly, are integrated, and are based on electronic data exchange across platforms.[35] The strengthening of regulations through Law Number 6 of 1983 concerning General Provisions and Tax Procedures and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations constitutes a strategic step in building a more effective and adaptive digital tax supervision system. The implementation of the core tax administration system demonstrates that the digitalization of supervision can improve data validation, transaction transparency, service efficiency, and taxpayer compliance in a sustainable manner. In addition to strengthening the optimization of state revenue, the transformation of digital supervision can also reflect a shift in fiscal governance toward a modern administrative system based on technological integration, bureaucratic accountability, and legal certainty. Thus, the digitalization of tax supervision becomes an important part of fiscal administration reform in the FinTech era.

3. Modernization of the Taxation System to Fulfill the Principle of Justice

Modernizing the tax system to meet the principle of fairness has become an increasingly important issue in the era of FinTech development, as changing electronic transaction patterns have created new challenges for the distribution of tax obligations. Conventional tax systems are considered incapable of optimally addressing digital economic activities, resulting in unequal oversight and an imbalance in the distribution of the tax burden between the formal sector and the digital platform-based economy.[36] Modernizing tax administration through the implementation of a core tax administration system is a strategic step to strengthen data integration and the effectiveness of digital technology-based oversight. In addition to improving service effectiveness and taxpayer compliance, technology-based tax modernization is also aimed at creating a more proportional and equitable distribution of tax obligations in line with digital economic activities. This context can be seen in Table 3.

Table 3. Modernization of the tax system to fulfill the principle of justice

System modernization	Tax administration	Fulfilment of the principle of justice

[35] Young Ran Christine Kim, and Darien Shanske, "State digital services taxes: A good and permissible idea (despite what you might have heard)," *Notre Dame Law Review* 98, no. 2 (2022): 736.

[36] Prianto Budi Saptono, Ismail Khozen, and Sabina Hodžić, "Local government taxing power for digital consumption: A Case study of hotel, restaurant, and entertainment taxes in Indonesia " *Lex localis* 21, no. 4 (2023): 1153.

Law Number 6 of 1983 strengthens the modernization of the national digital taxation system	Electronic tax administration enhances the integration of modern sustainable national taxpayer supervision	Fulfilment of the principle of justice creates a more proportional distribution of tax obligations nationally.
Law Number 7 of 2021 supports the transformation of national digital economy tax administration.	The digital administration system accelerates the validation of tax data based on modern national technology.	Fulfilment of the principle of justice reduces inequality in supervision of the national digital economic sector.
Law Number 6 of 1983 regulates the modernization of integrated national electronic tax supervision.	Modern tax administration strengthens the effectiveness of national electronic data-based tax services.	Fulfilment of the principle of justice increases the equal treatment of all modern national taxpayers.
Law Number 7 of 2021 emphasizes the integration of modern national digital tax administration.	Integrated tax administration accelerates modern sustainable national economic transaction supervision	Fulfilment of the principle of justice strengthens the balance of tax obligations based on economic activities.
Law Number 6 of 1983 supports the transparency of modern national digital tax administration.	Electronic administration system increases the efficiency of modern sustainable national tax data management.	Fulfilment of the principle of justice creates certainty of a more balanced and modern national tax administration.
Law Number 7 of 2021 strengthens the harmonization of the modern national digital taxation system.	The use of tax technology expands the validation of national tax administration to be more effective and modern.	Fulfilment of the principle of justice reduces disparities in tax supervision between national economic sectors.

Law Number 6 of 1983 and Law Number 7 of 2021 support	The Core Tax Administration System strengthens the integration of electronic-based national tax services.	Fulfilment of the principle of justice strengthens the transparency of tax obligations of all national taxpayers.

Table 3 illustrates the modernization of the taxation system for the fulfillment of the principle of justice in the FinTech era, which has developed through the integration of digital technology-based tax administration. From Table 3, three important implications can be observed regarding the modernization of tax administration toward the fulfillment of the principle of justice within the digital taxation system. First, the strengthening of regulations through Law Number 6 of 1983 and Law Number 7 of 2021 demonstrates that the modernization of the taxation system requires legal legitimacy capable of adaptively accommodating the development of the digital economy. Second, the transformation of tax administration demonstrates the importance of data integration, electronic validation, and the acceleration of digital transaction supervision in order to improve service effectiveness and taxpayer compliance. Third, the fulfillment of the principle of justice emphasizes the need for a more proportional, transparent, and balanced distribution of tax obligations between the formal sector and the digital economy. From these three implications, the modernization of digital taxation constitutes a strategic part of fiscal reform that emphasizes technological integration, administrative effectiveness, and tax justice in the FinTech era.

The modernization of the taxation system for the fulfillment of the principle of justice in the FinTech era demonstrates that the development of the digital economy has created new challenges for administrative mechanisms, supervision, and the distribution of tax obligations. Conventional taxation systems are considered not yet capable of optimally reaching digital transactions, thereby creating disparities in supervision between the formal sector and the digital economy.[37] The strengthening of regulations through Law Number 6 of 1983 concerning General Provisions and Tax Procedures and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations serves as an important normative foundation for the modernization of digital-based tax administration.[38] In other words, the implementation of the core tax administration system demonstrates that data integration and digital

[37] Amelia Cahyadini, Tasya Safiranita, Zainal Muttaqin, Rizki Fauzi, and Ahmad M. Ramli. "Digital tax regulation in facing Society 5.0 era to realize Indonesian tax sovereignty." *Padjadjaran Jurnal Ilmu Hukum (Journal of Law)* 11, no. 1 (2024): 155.

[38] M. Rikhardus Joka, "Tindak Pidana Perpajakan Dalam Pelaporan Surat Pemberitahuan Tahunan Pajak Menurut Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan," *Justice Voice* 1, no. 2 (2022): 95.

supervision are not only directed toward improving the effectiveness of tax services, but also toward creating a more proportional distribution of tax obligations.[39] Ratna Kristiana et al.[40] state that the modernization of the taxation system also strengthens the principles of equality of treatment, legal certainty, and administrative accountability, so that all taxpayers possess balanced obligations in accordance with their digital economic activities within modern fiscal governance.

The strategy for modernizing the taxation system to fulfill the principle of justice in the FinTech era can be explained through the perspective of John Rawls regarding justice as fairness in the distribution of rights, obligations, and social benefits.[41] Khairunnisa et al.[42] also emphasize that the taxation system must be built through mechanisms capable of creating equality of treatment and a proportional distribution of obligations for all taxpayers without sectoral discrimination. In other words, the modernization of tax administration through the core tax administration system demonstrates that data integration and digital supervision are directed toward reducing disparities in supervision between the formal sector and digital economic activities that were previously difficult to detect within conventional systems. Rizqiyanto et al.[43] also emphasize that the state has the responsibility to build a tax administration system that is transparent, accountable, and capable of guaranteeing legal certainty for all digital economic actors. In the FinTech era, technology-based tax modernization becomes an important instrument for realizing a fair and sustainable distribution of tax burdens within modern fiscal governance.

The normative implications of the modernization of the taxation system for the fulfillment of the principle of justice in the FinTech era demonstrate that the digitalization of tax administration has transformed the construction of the relationship between the state, taxpayers, and the mechanisms for distributing fiscal obligations. The implementation of a technology-based taxation system through the core tax administration system potentially has

---

[39] Yehezkiel Valentino, and Archie Nathaniel Mulyawan, "Implementation of Core Tax Administration System Blockchain Based on Carbon Taxation," In *2025 International Conference on Computing and Applied Informatics (ICCAI)*, IEEE, 2025, 3.

[40] Deranika Ratna Kristiana, Ika Puspita Kristianti, and Prima Rosita Arini Setyaningsih, "The role of digital transactions, tax policy, and CTAS in shaping taxpayer compliance: A case study of Indonesian SMEs," *International Journal of Business and Society* 26, no. 3 (2025): 833.

[41] John Rawls, "A Theory of Justice Belknap Press of Harvard UP Cambridgel," 5, no. 3 (1971): 323.

[42] Khairunnisa, Hera, Nayla Nandhita Nuril Hadi, Surya Anugrah, Rochma Sudiati, and Windy Permata Suyono, "Tax Compliance and Core Tax Administration System (CTAS) for MSMEs: Insights from a Qualitative Study," In *World Conference on Information Systems for Business Management*, Cham: Springer Nature Switzerland, 2025, 1010.

[43] Naufal Rizqiyanto, M. Rizqi, Fahmil Alfian Rizkia Afsa, and Badreddine Berrahlia, "Tax regulation challenges in the digital economy era: Legal analysis and implications in Indonesia," *Trunojoyo Law Review* 7, no. 1 (2025): 87.

implications for increasing transparency and the effectiveness of supervision over digital economic transactions. Fernando et al.[44] state that such modernization strengthens the principle of equality before the law in tax administration because all taxpayers receive more proportional treatment in supervision and validation. Pali & Rama also state that the integration of digital tax data can create implications for increasing legal certainty and the efficiency of state administrative services.[45] However, the modernization of taxation based on electronic supervision also requires the strengthening of personal data protection regulations, as well as institutional supervisory mechanisms.[46] Thus, the fulfillment of the principle of tax justice in the FinTech era is not only related to the distribution of tax burdens, but also to the protection of taxpayer rights.

The modernization of the taxation system for the fulfillment of the principle of justice in the FinTech era demonstrates that the development of the digital economy has driven fundamental changes in administrative patterns, supervision, and the distribution of tax obligations. Conventional taxation systems often create disparities in supervision and unequal treatment between the formal sector and transactions conducted through electronic platforms.[47] The regulatory reforms embodied in Law Number 6 of 1983 concerning General Provisions and Tax Procedures and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations provide a strategic legal foundation for fostering a digital taxation system that is adaptive, equitable, and capable of responding to evolving technological developments. In other words, the implementation of the core tax administration system demonstrates that data integration, electronic validation, and digital supervision have the potential to improve transparency, administrative effectiveness, and equality of treatment for all taxpayers in the FinTech era.[48] Tax modernization also strengthens legal certainty and a more proportional distribution of tax obligations in accordance with digital economic activities, so that fiscal reform

[44] Henky Fernando, Yuniar Galuh Larasati, Zakaria Efendi, Meysella Al Firdha Hanim, and Nur Rif'ah Hasaniy, "Religious appropriation: Artificial Intelligence-driven political campaign algorithm trap," *Journal for the Study of Religions and Ideologies* 25, no. 73 (2026): 74.
[45] Anisa Pali, and Shezeina Rama, "Digital Transformation and Its Impact on Public Services: The Case of the Tax Administration Services," *Interdisciplinary Journal of Research and Development* 12, no. 1 S1 (2025): 38.
[46] Siamand Hesami, Hatice Jenkins, and Glenn P. Jenkins, "Digital transformation of tax administration and compliance: A systematic literature review on E-Invoicing and prefilled returns," *Digital Government: Research and Practice* 5, no. 3 (2024): 9. See too, Rahman Mammadov, "Role and Strategic Advantages of the Electronic Tax System," *ELMİ İŞ* 19, no. 12 (2025):167.
[47] Prianto Budi Saptono, Ismail Khozen, and Sabina Hodžić, "Local government taxing power for digital consumption: A Case study of hotel, restaurant, and entertainment taxes in Indonesia," *Lex localis* 21, no. 4 (2023): 1155.
[48] Dini Vientiany, Lathifah Ananda Putri, and Ruli Pebrina Br Sitepu, "Ketentuan Umum Perpajakan dan Tata Cara Perpajakan," *Jurnal Ilmiah Penelitian Mahasiswa* 2, no. 4 (2024): 123.

can be oriented toward justice and the integration of administrative tax law technology in the FinTech era.

D. CONCLUSION

This study demonstrates that the implementation of the Core Tax Administration System (CTAS) is a strategic component of Indonesia's tax law reform in the Financial Technology (FinTech) era by integrating tax administration, digital supervision, and taxpayer services within a technology-based legal framework. Three key findings emerge. First, CTAS requires regulatory reconstruction to support an integrated digital tax administration system while ensuring legal certainty and adaptability to technological change. Second, CTAS enhances tax collection by integrating taxpayer data, strengthening digital supervision, improving administrative efficiency, increasing taxpayer compliance, and reducing opportunities for tax avoidance in digital transactions. Third, tax administration modernization advances tax justice by promoting transparency, accountability, and a more equitable distribution of tax obligations across conventional and digital economic sectors. These findings indicate that CTAS functions not only as an administrative innovation but also as a structural instrument for adaptive and sustainable fiscal governance. This study is limited by its normative legal approach, relying solely on statutory regulations, policy documents, institutional reports, and scholarly literature without empirical evidence on CTAS implementation or its impact on taxpayer compliance and state revenue. Therefore, the findings should be interpreted as a normative legal framework rather than an empirical evaluation. The study suggests that effective CTAS implementation requires harmonized tax regulations, strengthened digital governance, institutional capacity, and robust personal data protection. Policymakers should improve regulatory synchronization, interoperability, and real-time data integration while enhancing institutional readiness. Future research should complement this normative analysis with empirical studies examining CTAS implementation, taxpayer compliance, tax revenue performance, and the effectiveness of digital tax administration in Indonesia.

BIBLIOGRAPHY

Journals:

Ananda, Nadia Putri, Najwa Najwa, Putri Dina Amelia, and Gina Sakinah. "Reformasi Perpajakan Digital: Menuju Sistem Perpajakan Yang Adaptif di Era Ekonomi Digital Dengan Penerapan Coretax." *Musytari: Jurnal Manajemen, Akuntansi, dan Ekonomi* 19, no. 3 (2025): 341-350.

Anggraeni, Dian, Muhammad Zilal Hamzah, Eleonora Sofilda, and Inge Diana Rismawanti. "The Special Feature of Compliance Risk Management Strategies on Indonesian Tax Authority." *OIDA International Journal of Sustainable Development* 18, no. 03 (2025): 81-96.

Anjarwi, Astri Warih. "The digital transformation of tax audits: how AI, big data, blockchain, and advanced analytics are reshaping tax evasion detection." *Journal of Business Analytics* 2, no. 1 (2026): 1-12.

Barros da Silva, Atila. "La hipótesis del Panóptico Digital Universal: ascenso de un régimen de vigilancia algorítmica y biopolítica digital." *Desde el Sur* 18, no. 1 (2026): 1-28.

Brzeziński, Bogumił, and Agnieszka Franczak. "In Search of a Strategy for the Interpretation of Tax Law by Courts." *Krytyka Prawa. Niezależne Studia nad Prawem* 16, no. 4 (2024): 57-75.

Cahyadini, Amelia, Josep Irvan Gilang Hutagalung, and Zainal Muttaqin. "The urgency of reforming Indonesia's tax Law in the face of economic digitalization." *Cogent Social Sciences* 9, no. 2 (2023): 2285242.

Cahyadini, Amelia, Tasya Safiranita, Zainal Muttaqin, Rizki Fauzi, and Ahmad M. Ramli. "Digital tax regulation in facing Society 5.0 era to realize Indonesian tax sovereignty." *Padjadjaran Jurnal Ilmu Hukum (Journal of Law)* 11, no. 1 (2024): 145-163.

Cárdenas-López, Jonatan Jesus. "Integración de tecnologías digitales en sistemas tributarios: revisión de estrategias para la mejora de la recaudación de impuesto." *Revista Científica de Sistemas e Informática* 6, no. 1 (2026): 691-691.

Cheng, Qian, Boying Chen, and Jingwen Luo. "The impact of digital tax administration on local government debt: Based on the revision of the tax collection and administration law." *Finance Research Letters* 67, no. 2 (2024): 105938.

Djinarto, B., S. Suhartono, S. Hadi, S. Setyadji, and J. Nickalus. "Reforming Tax Law Enforcement: The Role of Core Tax Administration System Digitalization and the Ultimum Remedium Principle." *Journal of Law and Legal Reform* 5, no. 4 (2024): 12-34.

Fernando, Henky, Yuniar Galuh Larasati, Zakaria Efendi, Meysella Al Firdha Hanim, and Nur Rif'ah Hasaniy. "Religious appropriation: Artificial

Intelligence-driven political campaign algorithm trap." *Journal for the Study of Religions and Ideologies* 25, no. 73 (2026): 67-84.

Grabareva, E. Yu, and Alexander I. Pogorletskiy. "The Impact of Tax Administration Digitalization on Tax Systems in Latin America." *Journal of Tax Reform. 2026. Vol. 12. № 1* 12, no. 1 (2026): 6-24.

Hesami, Siamand, Hatice Jenkins, and Glenn P. Jenkins. "Digital transformation of tax administration and compliance: A systematic literature review on E-Invoicing and prefilled returns." *Digital Government: Research and Practice* 5, no. 3 (2024): 1-20.

Hidayat, Rahmat, Moch Lukman Hakim, Sri Dwi Lestari, and Bayu Suratman. "Challenges in Enforcing Islamic Law on the Misuse of Ummah Philanthropic Funds." *Criminology & Islamic Law* 1, no. 1 (2026): 36-52.

Joka, M. Rikhardus. "Tindak Pidana Perpajakan Dalam Pelaporan Surat Pemberitahuan Tahunan Pajak Menurut Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan." *Justice Voice* 1, no. 2 (2022): 91-102.

Khoiri, Imahda. "Tantangan dan Solusi Dalam Mewujudkan Sistem Perpajakan Modern dan Transparan di Era Digital." *jurnal economina* 4, no. 10 (2025): 340-347.

Kim, Young Ran Christine, and Darien Shanske. "State digital services taxes: A good and permissible idea (despite what you might have heard)." *Notre Dame Law Review* 98, no. 2 (2022): 731-741.

Kristiana, Deranika Ratna, Ika Puspita Kristianti, and Prima Rosita Arini Setyaningsih. "The role of digital transactions, tax policy, and CTAS in shaping taxpayer compliance: A case study of Indonesian SMEs." *International Journal of Business and Society* 26, no. 3 (2025): 825-841.

Larasati, Yuniar Galuh, Henky Fernando, Wanda Fitri, Julia Magdalena Wuysang, Fitri Hardianti, and Rahmad Ade Akbar. "Young Children in War-Time: Making Sense of Palestine-Israel Conflict Impact on Instagram." *Italian Sociological Review* 16, no. 1 (2026): 181-181.

Lasiński-Sulecki, Krzysztof. "Legal Certainty in Tax and Customs Judgments of the Court of Justice." *EC Tax Review* 33, no. 2 (2024): 68–76.

Mahpudin, Endang. "Digital tax reform in Indonesia: Perspective on tax policy development." *Journal of Infrastructure, Policy and Development* 8, no. 8 (2024): 7032.

Mammadov, Rahman. "Role and Strategic Advantages of the Electronic Tax System." *ELMİ İŞ* 19, no. 12 (2025):164-170.

Misbahuddin, M. Hafidz, and Yuli Kurniawati. "Analisis Implementasi Penerapan Pajak di Indonesia Melalui Sistem Coretax Administration System." *RIGGS: Journal of Artificial Intelligence and Digital Business* 4, no. 2 (2025): 1281-1287.

Nuryanah, Siti, Fauziah Mahabbatussalma, and Aditya Agung Satrio. "Evaluation of government reform in tax administration: Evidence from micro, small and medium enterprises (MSMEs) in Indonesia." *International Journal of Public Administration* 46, no. 5 (2023): 313-325.

Omarova, Saule T. "Technology v technocracy: Fintech as a regulatory challenge." *Journal of Financial Regulation* 6, no. 1 (2020): 75-124.

Pali, Anisa, and Shezeina Rama. "Digital Transformation and Its Impact on Public Services: The Case of the Tax Administration Services." *Interdisciplinary Journal of Research and Development* 12, no. 1 S1 (2025): 40-40.

Purnamasari, Dyah, Yati Mulyati, and Diana Sari. "Administrative System Implementation Modern Taxation and Taxpayer Compliance." *Rigeo* 11, no. 6 (2021): 35-47.

Rizqiyanto, Naufal, M. Rizqi, Fahmil Alfian Rizkia Afsa, and Badreddine Berrahlia. "Tax regulation challenges in the digital economy era: Legal analysis and implications in indonesia." *Trunojoyo Law Review* 7, no. 1 (2025): 65-102.

Rawls, John. "A Theory of Justice Belknap Press of Harvard UP Cambridge." 5, no. 3 (1971): 315–338.

Saptono, Prianto Budi, Gustofan Mahmud, Ismail Khozen, Arfah Habib Saragih, Wulandari Kartika Sari, Adang Hendrawan, and Milla Sepliana Setyowati. "Tax professionals' perceptions, compliance costs, and compliance intentions under Indonesia's Core Tax Administration System." In *Informatics* 13, no. 4, 52. MDPI, 2026.

Saptono, Prianto Budi, Ismail Khozen, and Sabina Hodžić. "Local government taxing power for digital consumption: A Case study of hotel, restaurant, and entertainment taxes in Indonesia." *Lex localis* 21, no. 4 (2023): 1141-1165.

Supriyati, Supriyati, Dian Oktarina, Nur'aini Rokhmania, and Kadek Pranetha Prananjaya. "Tax digitalization and justice with taxpayer compliance and the mediating role of tax awareness." *Aptisi Transactions on Technopreneurship (ATT)* 7, no. 2 (2025): 542-555.

Vientiany, Dini, Lathifah Ananda Putri, and Ruli Pebrina Br Sitepu. "Ketentuan Umum Perpajakan dan Tata Cara Perpajakan." *Jurnal Ilmiah Penelitian Mahasiswa* 2, no. 4 (2024): 118-129.

Wijayanti, Handayani Tri, and S. Sriyanto. "Exploring the impact of Fintech innovation on financial stability and regulation: a qualitative study." *Golden Ratio of Finance Management* 5, no. 1 (2025): 21-33.

Zhao, Qiao, and Wangqing Wang. "Tax digitization and earnings management." *International Review of Economics & Finance* 100, no. 4 (2025): 104077.

Book Chapter:

Anugrah, Surya, Sabo Hermawan, Christian Wiradendi Wolor, Eka Septariana Puspa, Windy Permata Suyono, and Dwi Handarini. "Evaluating the Effectiveness of Indonesia's Core Tax Administration System: Challenges, Early Impacts, and Lessons for Digital Tax Reform." In *World Conference on Information Systems for Business Management*, pp. 411-419. Cham: Springer Nature Switzerland, 2025.

Khairunnisa, Hera, Nayla Nandhita Nuril Hadi, Surya Anugrah, Rochma Sudiati, and Windy Permata Suyono. "Tax Compliance and Core Tax Administration System (CTAS) for MSMEs: Insights from a Qualitative Study." In *World Conference on Information Systems for Business Management*, pp. 105-114. Cham: Springer Nature Switzerland, 2025.

Musyaffi, Ayatulloh Michael, Rochma Sudiati, Wahyu Wastuti, Putri Haryani, Ellis Annisa, and Amilia Siti Raudoh. "Evaluating the Effectiveness of Core Tax Administration System (CTAS) in Tax Education: Evidence from a Quasi-Experiment." In *2025 5th International Conference on Electrical, Computer, Communications and Mechatronics Engineering (ICECCME)*, pp. 1-5. IEEE, 2025.

Norawati, Suarni, Muhammad Luthfi Hamzah, Akmal Andri Yantama, M. Zacky, and Diva Nazla Zaira. "Leveraging Intelligent Digital Payment Systems for Tax Compliance Enhancement: Evidence from Indonesia's Motorized Tax Sector using SEM-PLS." In *2025 8th International Seminar on Research of Information Technology and Intelligent Systems (ISRITI)*, pp. 114-120. IEEE, 2025.

Pulatov, Alisher. "Taxation in the digital economy in Uzbekistan." In *The Political Economy of Central Asian Law: A Law and Society Analysis*, pp. 227-253. Cham: Springer Nature Switzerland, 2024.

Tjaraka, Heru, and Virgina Ayu Kusumawardhani. "Will E-Filling Be Effective in Increasing Individual Taxpayer Compliance?" In *The AI Revolution: Driving Business Innovation and Research: Volume 1*, pp. 15-24. Cham: Springer Nature Switzerland, 2024.

Valentino, Yehezkiel, and Archie Nathaniel Mulyawan. "Implementation of Core Tax Administration System Blockchain Based on Carbon Taxation." In *2025 International Conference on Computing and Applied Informatics (ICCAI)*, pp. 1-5. IEEE, 2025.

Younus, Muhammad, Halimah Abdul Manaf, Achmad Nurmandi, Dyah Mutiarin, Imron Sohsan, Abdul Rehman, Muliany Rosa, and Rashid Minhas. "The role of e-government in mitigating tax evasion through behavioral profiling of non-compliant taxpayers." In *Modeling and profiling taxpayer behavior and compliance*, pp. 271-304. IGI Global Scientific Publishing, 2025.

Zairin, Gentiga Muhammad, Hera Khairunnisa, Ahmad Naufal, Muhammad Luthfi Fahrozi, Windy Permata Suyono, and Surya Anugrah. "Advancing Taxation in the New Era: Enhancing Tax Ratios with the Core Tax Administration System (CTAS)." In *International Conference on Frontiers of Intelligent Computing: Theory and Applications*, pp. 85-98. Singapore: Springer Nature Singapore, 2024.

Saptono, Prianto Budi, Gustofan Mahmud, Ismail Khozen, Arfah Habib Saragih, Wulandari Kartika Sari, Adang Hendrawan, and Milla Sepliana Setyowati. "Tax professionals' perceptions, compliance costs, and compliance intentions under Indonesia's Core Tax Administration System." In *Informatics* 13, no. 4, 52. MDPI, 2026.

Proceedings:

Fontana, Alessandro, and Mauro Bertani. "Discipline & Punish: The Birth of the Prison." *Trans. Sheridan, Alan. Random House Inc, New York.(First published as Surveiller et Punir: Naissance de la Prison in 1975.)* (1995).

Heviana, Rifka Nadya, Fahnun Nisa, and Levana Dhia Prawati. "Tax Digitalization and Transparency: The Role of Core Tax Administration System (CTAS) In Indonesia's Tax Reform." In *2024 International Conference on Information Technology Systems and Innovation (ICITSI)*. 169-175. IEEE, 2024.

Samar, Lida Nicole Sante, Ana Camila Vargas Huapaya, Jesús Martin Trigoso Mejía, E. N. M. Sanchez, and H. A. F. Tupiño. "Digital Transformation in Taxation: The Role of Artificial Intelligence and Big Data in the Modernization of Fiscal Administration, 2024." In *Proceedings of the 23rd LACCEI International Multi-Conference for Engineering, Education and Technology (LACCEI): 'Engineering, Artificial Intelligence, and Sustainable Technologies in service of society*. 2025.

Dissertation:

Nainggolan, Palti Raja. "Sengketa Pajak pada Wajib Pajak Badan dan Penyelesaian atas Pemeriksaan menurut Ketentuan Umum Perpajakan." PhD diss., Universitas Kristen Indonesia, 2025.