



# Implementation Of Coretax In Improving Taxpayer Compliance In The Tax Administration System At Cv Kirana Cahaya Sejahtera

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## ABSTRACT

Tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. The purpose of this study is to find out how Coretax is implemented in improving Taxpayer Compliance in the Tax Administration System at CV Kirana Cahaya Sejahtera. The type of study used is quantitative research, namely the method. The purpose of this study is to test existing theories, both to prove their truth and to reject the theory. The data used in this study are primary data and secondary data. Primary data is data obtained directly from the source or can be called primary data. The data collection techniques used are observation, interviews and documentation. The data analysis techniques used are data collection, data presentation, data reduction and conclusion drawing. From the results of the study, it was obtained that the application of the CoreTax system in the tax administration of CV. Kirana Cahaya Sejahtera was built on a comprehensive legal basis, which reflects the government's commitment to modernizing the national taxation system. This legal framework not only provides legitimacy for the implementation of CoreTax, but also regulates technical and operational aspects that guarantee the effectiveness and security of the system. The main basis for the implementation of CoreTax is based on the Law on General Provisions and Tax Procedures (UU KUP) which has undergone several changes to accommodate the development of information technology in tax administration. The DJP Coretax system is a step forward in the digitalization of taxation at CV. Kirana Cahaya Sejahtera, but

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still faces various challenges that need to be addressed immediately. With improved infrastructure, taxpayer education, and service optimization, it is hoped that this system can provide maximum benefits for all parties.

## INTRODUCTION

The implementation of the core tax administration system has been regulated in Presidential Regulation (Perpres) No. 40/2018. The regulation contains the development of a core tax system which is part of the renewal of the tax administration system. In addition, the regulation also explains various information regarding the tax administration system, such as how the coretax system is intended to help implement procedures and governance of tax administration. This is of course carried out in accordance with the provisions of applicable laws and regulations. The introduction of Coretax emerged as a response to the limitations of the previous tax system, namely the Directorate General of Tax Information System (SIDJP), which was unable to accommodate all business processes and increasingly complex data management needs. With the rapid development of information and communication technology, the DGT realized the need for updates to increase efficiency and transparency in tax administration.

Coretax or the Core Tax Administration System (SIAP), is an integrated and technology-based tax administration system developed by the Directorate General of Taxes (DGT) of Indonesia. This system aims to modernize and simplify the tax process, so that taxpayers can manage their tax obligations more efficiently and effectively. Coretax began development in January 2021 and is planned to be fully launched in 2024. With this system, it is expected that there will be an increase in voluntary compliance from taxpayers and improvements in tax data management in Indonesia. That is the information about Coretax, in essence Coretax is expected to improve the taxpayer experience and support the country's economic development through better tax compliance. The scope of this cooperation agreement includes the fulfillment of tax resource persons for formal education, socialization of tax laws and regulations for the community, providing tax information and guidance services to the community. IKPI Chairman Mochmad Subakir, said that IKPI is a partner of the government, especially the Directorate General of Taxes. His party is ready to participate in encouraging increased state revenue. (Achmad, 2018). With continuous socialization, it is hoped that CV. Kirana Cahaya Sejahtera will better understand tax regulations and procedures so that knowledge about taxation increases and will increase taxpayer compliance.

The attitude of taxpayers is one of the things that influences taxpayer compliance, if a taxpayer does not support compliance actions, they will tend not to comply with taxes. So the role of tax services is expected to direct taxpayers to be supportive of taxpayer compliance, namely by providing excellent service, and providing simple and easy-to-understand understanding. The second factor that influences taxpayer compliance is the quality of service from the tax office or tax office. The quality of tax services plays a major role in the success of tax collection. A high level of taxpayer satisfaction will have an impact on increasing taxpayer compliance in fulfilling their taxes. Quality services provided by the Directorate General of Taxes to taxpayers will provide motivation for taxpayers in fulfilling their tax payment obligations and tax reporting. So that it will have an impact on achieving tax revenue targets.

## LITERATURE REVIEW

### Definition of Taxpayer Compliance

Compliance means submitting or complying with a teaching or rule. A taxpayer must have a sense of compliance with the tax regulations that have been made and are still in effect. This is necessary so that taxpayers have a sense of responsibility for the obligations that must be

fulfilled. Taxpayer compliance can be defined as a condition where taxpayers fulfill all tax obligations and exercise their tax rights (Rahayu, 2017:138).

Doran in Antari and Supadmi (2019:5) stated that taxpayer compliance, namely in order to fulfill their tax obligations, needs to be increased in order to achieve the desired tax target. Factors that can affect a country's tax revenue include the level of taxpayer compliance in that country (Chau, 2019:31).

Gunadi (2016:94) explains that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats and the application of sanctions, both legal and administrative. So the higher the level of accuracy in calculating and calculating, the accuracy of depositing, and filling out and submitting the Tax Return (SPT) of taxpayers, the higher the level of taxpayer compliance in carrying out and fulfilling their tax obligations is expected.

Based on this definition, it can be concluded that taxpayer compliance is an effort by taxpayers as citizens to fulfill their tax obligations voluntarily so that they can increase tax revenue and contribute to national development.

Widodo (2016:68-70) argues that there are two types of tax compliance, namely:

#### 1. Formal compliance.

Formal compliance is taxpayer compliance in fulfilling their obligations in accordance with applicable tax laws. Taxpayer compliance in paying taxes formally can be seen from the following aspects:

- a. Taxpayer awareness to register.
- b. Taxpayer timeliness in submitting annual tax returns.
- c. Timeliness in paying taxes.
- d. Taxpayer reporting makes payments on time.

#### 2. Material compliance

Material compliance is a condition where taxpayers essentially fulfill all material tax provisions, namely in accordance with the contents and spirit of tax laws. Material compliance can also include formal compliance. So taxpayers who fulfill material compliance in filling out the PPh SPT are taxpayers who fill out the SPT honestly, properly and correctly so that it is in accordance with the provisions of the tax law and submission to the KPP before the deadline.

Taxpayer compliance criteria can be seen from (Simanjuntak and Mukhlis, 2015:103):

1. Timeliness aspect, as an indicator of compliance is the percentage of SPT reporting submitted on time according to applicable provisions.
2. Taxpayer income aspect, as an indicator of compliance is the willingness to pay Income Tax (PPh) installment obligations according to applicable provisions.
3. Aspect of imposing sanctions, as an indicator of compliance is the payment of tax arrears determined based on the Tax Assessment Letter (SKP) before the due date.
4. In its development, this compliance indicator can also be seen from other aspects.

### **Tax Administration System**

Changes in the tax administration system in terms of management are very important and constructive to meet the demands of various parties as those responsible for tax interests (Ariesta and Latifah, 2017). In the course of the existing tax administration system, the government strives to continue to provide the best service so that taxpayers know and understand the obligations that must be carried out. In this era of globalization, technology dominates all aspects of human desires and needs. With the help of advanced technology, the existing tax administration system must be modernized immediately.

Pandiangan in Sasmita (2019) explains that tax administration is one of the activities related to administration and services carried out by everyone in an organization in order to exercise rights and obligations in the field of taxation. So the modern tax administration system

is a development program in taxation, in this case, the administration sector carried out by the relevant agencies in order to maximize tax revenues in a country.

Modernization of the tax system within the Directorate General of Taxes aims to implement good governance and excellent service to the community. Things that indicate the effectiveness of the online tax system that can be felt by taxpayers include e-registration, e-billing, e-filing and e-invoice (Rahayu, 2017:52).

Suparman (2016:1) stated that the modern tax administration system is the refinement or improvement of administrative performance both individually, in groups and institutions to be more efficient, economical and fast. According to Pandiangan (2017:7) the concept of modern tax administration is organizational restructuring, business process refinement through the use of communication and information technology, and human resource management refinement

According to Sadhani (2015:60) the modern tax administration system is a process of reform in the field of tax administration that is carried out comprehensively, covering aspects of information technology, namely software, hardware, and human resources with the aim of achieving a high level of tax compliance and achieving high productivity of tax apparatus performance, so that it is expected to reduce the practice of Corruption, Collusion, and Nepotism (KKN).

Based on the description that has been presented above, it can be concluded that the modernization of tax administration will be effective in increasing compliance if followed by consistent design and implementation of tax laws, in other words, the more the implementation of the modern tax administration system is improved, the more taxpayer compliance will increase.

Rahayu (2017:120) stated that the indicators included in the implementation of the system, which include the following aspects:

1. Organizational structure.

To implement changes effectively and efficiently, while achieving the desired organizational goals, adjusting the organizational structure of the DGT is a step that must be taken and is quite strategic in nature. Furthermore, the organizational structure must also be given sufficient flexibility to always be able to adapt to the very dynamic external environment, including developments in the business world and technology.

2. Improvement of business processes through the use of communication and information technology. Improvement of business processes that include methods, systems, and work procedures. For this reason, improving business processes is an important pillar of the DGT modernization program, which is directed at the implementation of full automation by utilizing information and communication technology. It is hoped that with full automation, an efficient and effective business process will be created because administration becomes fast, easy, accurate, and paperless, so that it can improve services to taxpayers, both in terms of quality and time. The business process is designed in such a way that it can reduce direct contact between DGT employees and taxpayers to minimize the possibility of corruption. In addition, the internal supervision function will be more effective with the built-in control system, because anyone can monitor the administration process through the existing system.

3. Improvement of human resource management

No matter how sophisticated the structure, system, information technology, methods and workflow of an organization, all of that will not be able to run optimally without the support of capable and integrated human resources. It must be realized that what needs and must be improved is actually the human resource system and management, not merely rationalizing employees, because a good and open system is believed to be able to produce quality human resources. It is hoped that in the future, the Directorate General of Taxes with a modern tax administration system will be supported by a human resource system based on competency and performance.

4. Implementation of good governance. The last element is the implementation of good governance, which is often associated with the integrity of employees and institutions. An organization and its system will run well when there are clear guidelines to guide the implementation of its tasks and work, and more importantly, the consistency of the implementation of these guidelines. In organizational practice, good governance is usually associated with internal monitoring mechanisms that aim to minimize the occurrence of deviations or abuses in the organization, whether carried out by employees or other parties, whether intentionally or not.

### **Understanding Coretax**

Coretax is a service administration system of the Directorate General of Taxes that provides convenience for users. The development of Coretax is part of the Tax Administration Core System Update Project (PSIAP) which is regulated in Presidential Regulation Number 40 of 2018. The Tax Administration Core System Update (PSIAP) is a project to redesign the tax administration business process through the development of a COTS (Commercial Off-the-Shelf) based information system accompanied by improvements to the tax database. The main objective of the development of Coretax is to modernize the current tax administration system. Coretax integrates all core business processes of tax administration, from taxpayer registration, SPT reporting, tax payments, to tax audits and collection.

Coretax will reduce tax compliance costs. It is a system that is expected to automate and digitize tax services. And furthermore, it is expected to reduce compliance costs for taxpayers.

So, what exactly are tax compliance costs? Tax compliance costs are a number of costs incurred by taxpayers in exercising their rights and fulfilling their tax obligations. Or in other words, the costs that taxpayers still have to pay to fulfill their tax obligations. What are some of them? For example; travel costs, administrative costs, internet costs, costs to fulfill reporting instructions, tax consultant fees and so on.

According to Adam Smith in his famous book entitled "The Wealth of Nation" (first published in 1776), in collecting taxes must be efficient both in terms of costs and from the economic side including from the taxpayer's side, and the latter is called compliance costs. Tax compliance costs are one of the factors that will affect the compliance of a taxpayer. So the lower the tax compliance costs incurred, the more compliant the taxpayer will be in reporting their taxes. On the other hand, taxpayers will feel disadvantaged if the tax compliance costs are very high even though these costs arise in order to fulfill their tax obligations.

According to Cedric Sanford (1973) tax compliance costs include three things, namely direct money costs (money), time costs (time), and psychological costs (mind). The first is direct money costs, which are the amount of costs that taxpayers must pay to fulfill their tax obligations. Direct money cost is a tangible cost (cost that can be measured in monetary value) incurred by taxpayers related to the process of implementing tax rights and obligations. Costs included in direct money cost include costs to pay tax sanctions for delays or non-compliance in fulfilling tax obligations, consulting services to tax consultants, transportation costs incurred for tax administration (for example, transportation costs for submitting notification letters (SPT) to the tax office, transportation costs for paying taxes, etc.), printing costs and procurement of tax forms such as printers, ink, paper, photocopiers, etc.). With the presence of coretax which is a web-based service administration system of the Directorate General of Taxes that provides convenience for taxpayers. Or in other words, coretax is a means for recording, storing, and delivering documents, data, and/or information related to the implementation of taxpayers' tax rights and fulfillment of tax obligations or from the implementation of the duties and functions of the Directorate General of Taxes, it is clear that there will be no more transportation costs incurred for tax administration, printing costs and procurement in the form of forms, because all are already available on the web. This shows that coretax reduces direct money cost.

### **Coretax Goals and Benefits**

This digital transformation is expected to simplify the business process of implementing tax administration, both from the DJP side in carrying out its duties and for taxpayers in fulfilling their tax obligations. This is as stated in Presidential Regulation (Perpres) No. 40 of 2018 concerning the Renewal of the Tax Administration System, that the objectives of the renewal include:

1. Realizing a strong, credible and accountable tax institution that has an effective and efficient business process.
2. Building optimal synergy between institutions.
3. Increasing taxpayer compliance.
4. Increasing state revenue.

Then the benefits of the core tax administration system include:

1. Simpler because it uses omnichannel & borderless
2. More practical because of the use of a universal system
3. Faster because the system and data are integrated
4. More effective because of easy system access

So the difference between CTAS and the previous tax administration system with this core tax is an automated and integrated system so that the tax administration process is simpler.

An example of CTAS is:

- a. Integration of taxpayer data between the DJP system and the Population Service in the form of NIK as NPWP.
- b. Tax audit and collection to taxpayer accounting functions or taxpayer tax activities.

## **METHODS**

### **Research Instruments**

This study uses a qualitative type, so that in qualitative research, the main tool or instrument for data collection is humans or researchers themselves by observing, asking, listening, requesting and taking research data. To obtain accurate results, researchers must obtain valid data so that not just any source is interviewed.

In qualitative research, the main tool or instrument for data collection is humans or researchers themselves by observing, asking, listening, requesting and taking research data. Researchers must obtain valid data so that not just any source is interviewed. Therefore, the condition of the informant must also be clear according to data needs so that the truth of the data can be recognized.

According to Moleong (2017: 9), he stated that in qualitative research, the researcher himself or with the help of others is the main data collection tool. Researchers are referred to as research instruments because researchers themselves make research plans, carry out data collection and process data. Before compiling research instruments, it is also important to know the forms of instruments used in research, as follows:

1. Test Instrument Form.
2. Interview Instrument Form.
3. Observation Instrument Form.
4. Documentation Instrument Form.

Based on the opinion above, researchers use research instruments guided by the type of research used, namely using the form of observation instruments and interviews with informants.

### **Data Collection Techniques**

In qualitative research, data collection is carried out in natural settings (natural conditions), primary data sources and data collection techniques are more on participant observation, in-depth interviews, and documentation (Moh. Nazir, 2017: 219).

The data collection techniques used in this study are using primary data, namely directly from respondents in the following ways:

1. Observation

This is a data collection method by conducting direct observations on research objects.

2. Interview

This is a data collection method by conducting direct questions and answers to respondents or to parties/data sources that are considered necessary.

3. Documentation

This is a data collection method by collecting photos and documentation at the research location.

### **Data Analysis Techniques**

In qualitative research, data can be obtained from various sources using various data collection methods until reaching a maximum point which is often called the saturation point. According to Sugiyono (2018), there are 4 stages of data analysis techniques carried out in this study, namely:

1. Data Collection

The first step in the data analysis process is data collection. The data in this study were obtained from the results of observations, interviews, literature studies and documentation recorded in field notes consisting of two aspects, namely description and reflection.

Descriptive notes are natural data that contain what is seen, heard, felt and experienced by the researcher himself without any opinions and interpretations from the researcher about the phenomena encountered. While reflective notes are notes that create impressions, comments, and interpretations of the researcher about the findings encountered.

Field notes from observations are made as complete as possible by the researcher. In this study, field notes are made explaining the number of employees/staff.

2. Data Reduction

After data collection, the second step in the data analysis process in this study is data reduction. Data reduction is a process of selection, focusing, simplifying and abstracting. The way to reduce data is by selecting, making a summary or brief description. Classify into patterns by making research transcripts to emphasize, shorten, and focus. Remove unnecessary or irrelevant parts of the research so that in the end data related to human resource management is obtained.

3. Data Presentation

After the reduction process, the next step is data presentation. Data presentation is a collection of information that has been arranged so that it provides the possibility of drawing conclusions and taking action. The presentation of data in this study is carried out in accordance with what has been researched so that it is easy to interpret the data.

4. Conclusion Drawing

After the data presentation process, the next step is drawing conclusions. Drawing conclusions is an effort to find or understand the meaning, regularity, patterns of explanation, cause and effect flow. The conclusions drawn in this study were immediately verified by looking and questioning again while looking at existing field notes, the goal is to obtain a more precise understanding, besides that method it can also be discussed. The process of concluding is a process that requires careful consideration, researchers must be more careful and careful in drawing conclusions. Searching for and finding data obtained from the field around it will strengthen the conclusions to be drawn. This is done so that the data obtained and the interpretation of the data have validity so that the conclusions drawn become solid conclusions.

## RESULTS

### **Implementation of Coretax in Improving Taxpayer Compliance in the Tax Administration System at CV Kirana Cahaya Sejahtera**

The implementation of the CoreTax system in the tax administration of CV. Kirana Cahaya Sejahtera is built on a comprehensive legal basis, which reflects the government's commitment to modernizing the national tax system. This legal framework not only provides legitimacy for the implementation of CoreTax, but also regulates technical and operational aspects that guarantee the effectiveness and security of the system. The main basis for the implementation of CoreTax is based on the Law on General Provisions and Tax Procedures (UU KUP) which has undergone several amendments to accommodate the development of information technology in tax administration. At the implementation level, the implementation of CoreTax is strengthened through a series of more technical derivative regulations. The Regulation of the Minister of Finance has specifically regulated the governance of information technology and information security management in the tax administration system. This regulation covers crucial aspects such as data security standards, information exchange protocols, and system backup mechanisms that guarantee the continuity of CoreTax operations. The aspect of taxpayer data protection receives special attention in the CoreTax legal framework. This system is designed by considering the principle of data confidentiality as mandated in tax laws and regulations. This protection not only covers the technical aspects of system security, but also standard operating procedures that regulate access and use of tax data. The implementation of CoreTax is also in line with the national digital transformation agenda as stated in the Presidential Regulation on the National Medium-Term Development Plan (RPJMN). Based on the results of an interview with the Director of CV Kirana Cahaya Sejahtera, according to Mr. What factors can increase tax compliance?

Answer: There are several factors that can affect taxpayer compliance such as the condition of the tax administration system, services to taxpayers, tax rates, tax audits, tax law enforcement and tax knowledge.

Along with the rapid development of internet technology, the Directorate General of Taxes (DJP) has developed various applications to facilitate the tax administration system in Indonesia. We can find this application through the website [www.pajak.go.id](http://www.pajak.go.id). On the website there are various features starting from online NPWP registration with the e-Registration application. This application makes it easy to register for NPWP so that people no longer need to come to the Tax Service Office (KPP) to make an NPWP. Then we can also create a tax payment code through the e-Billing application and report our taxes through the e-Filing application. These various online features certainly make things easier for taxpayers, especially those who are technology literate.

With the latest tax application, it is expected to increase public tax awareness so that tax revenues increase which will have an impact on the achievement of the tax ratio. This is a big responsibility for the Directorate General of Taxes because tax revenues play a major role in the Indonesian economy. Therefore, the ease of use of the application is correlative to the level of compliance and tax revenues in Indonesia.

Based on the results of the interview with the Accounting department of CV Kirana Cahaya Sejahtera, according to you, what factors cause compliance with norms to be still low?

Answer:

a. Lack of Awareness

The character of a person who does not yet have the awareness to obey becomes an obstacle for him to comply with existing norms. They tend to only have normative awareness and do not appear because they want to create good social relations.

b. Lack of Strictness of Legal Action

If the punishment given to violators of norms does not cause a deterrent effect, then people tend not to be afraid to violate them again.

The reason is, the light punishment can cause people to trivialize the existing rules.

c. Lack of Understanding the Meaning of Norms

Norms are created to create a good social life and respect each other. If the meaning is not understood properly, it can lead to non-compliance with applicable norms.

d. Selfishness

The next factor causing the low level of community compliance with norms is because of selfishness or self-interest.

They only prioritize their own comfort without thinking about the comfort or even the safety of others. This thinking causes them to not be afraid to violate norms as long as their interests are met.

e. Environmental Influence

Not only the influence of oneself, but the environment can also be a factor in why the level of community compliance is low. Surrounding conditions that do not support character formation will produce individuals who do not comply with norms. The environment can be the family environment, friends, or the surrounding community.

### **Obstacles to implementing Coretax in improving Taxpayer Compliance in the Tax Administration System at CV Kirana Cahaya Sejahtera**

In an effort to improve the efficiency and transparency of Indonesian taxation, the Directorate General of Taxes (DGT) launched the Coretax System. This system is part of the digital transformation. And aims to simplify tax administration, improve taxpayer compliance, and improve overall DGT services. However, the implementation of Coretax does not always run smoothly. Many taxpayers and tax consultants face various technical and administrative obstacles that affect the tax reporting and payment process.

Based on the results of the interview with the Director of CV Kirana Cahaya Sejahtera, according to you, what is Coretax and its function?

Answer: "Coretax is a service administration system of the Directorate General of Taxes that provides convenience for users. The development of Coretax is part of the Tax Administration Core System Update Project (PSIAP) which is regulated in Presidential Regulation Number 40 of 2018."

The DJP Coretax System is a step forward in the digitalization of taxation in Indonesia, but still faces various challenges that need to be addressed immediately. With the improvement of infrastructure, taxpayer education, and optimization of services, it is hoped that this system can provide maximum benefits for all parties. Based on the results of the interview with the Director, when do you think the implementation of Coretax will start at CV Kirana Cahaya Sejahtera?

Answer: The Coretax system or Tax Administration Core System (SIAP) has been implemented since January 1, 2025. The system integrates various business processes related to tax payment and reporting by taxpayers.

In the long term, the implementation of Coretax is expected to support the achievement of state revenue targets, strengthen public trust in the taxation system, and become the main foundation in the digital transformation of public services in the taxation sector.

Based on the results of the interview with the Director, why do you think Coretax should be activated at CV Kirana Cahaya Sejahtera?

Answer: The main purpose of activating Coretax DJP is to modernize the current tax administration system by integrating all core business processes of tax administration, starting from taxpayer registration, SPT reporting, tax payments, to tax audits and collection.

The Directorate General of Taxes had no choice but to apologize for the chaos caused by the implementation of Coretax. As compensation, the Ministry of Finance promised not to impose sanctions for late tax administration during the transition period of the Coretax system.

Based on the results of the interview with the Accounting department, according to you, in implementing Coretax, what obstacles are currently being experienced by CV Kirana Cahaya Sejahtera?

Answer:

a. Issuance of Authorization Codes/Electronic Certificates

The Directorate General of Taxes identified several issues that caused obstacles in the process of issuing electronic certificates, such as the failure of the facial validation process, electronic certificates were successfully created but when printed the name of another person was listed, and could not be created because the menu did not appear.

b. Registration of Foreign National Taxpayer Identification Numbers (NPWP)

In the registration of the Taxpayer Identification Number (NPWP) for foreign citizens (WNA) in the Coretax system, the Directorate General of Taxes identified several obstacles, such as registration for WNA holding Chinese passports and the appointment of WNA as individual taxpayers (PIC) and administrators who were unsuccessful.

c. PKP Status in the Old System is Different from Coretax

Several users also complained about the difference in the status of taxable entrepreneurs (PKP) in Coretax with the old DJP Online system. Therefore, users are advised to report through the Tax Ring at 1500200 or contact an officer at the nearest DJP work unit.

d. OTP Code Not Received

Then, the DJP also found several obstacles related to one-time passwords (OTP), such as taxpayers not receiving an OTP code when changing their mobile phone numbers through the Coretax portal; direct taxpayer registration at the Tax Service Office (KPP) and the Tax Service, Counseling, and Consultation Office (KP2KP) was hampered because the OTP was slow; and there were several cases where the email address or OTP code was not sent when deleting the password.

e. Failed to Display Taxpayer Profile

A number of Coretax users also experienced obstacles in the form of not being able to see the profile in the system. In addition, the information displayed did not match the registered data.

f. Failed to Add Related Party Role

The issue of failure to add employees as related parties who play the role of taxpayers responsible is also often experienced by users. Failure occurs because taxpayers have not changed the management data or have not matched the population registration number (NIK) and NPWP.

g. Obstacles in Updating Profile Data

Not a few Coretax users also experience problems in failing to change the data of the person in charge and the account. As a result, their tax administration process is hampered.

h. Failed to Register NPWP

People who want to register for NPWP also complain about problems that occur in the Coretax system. As a result, the NPWP registration process is hampered.

i. Obstacles in Data Changes/Updates

Several taxpayers also often complain about problems in the data change process in the Coretax system. This failure causes taxpayers to be hampered in accessing tax administration.

j. Impersonate Condition

Several individuals who are appointed as corporate taxpayers responsible admit that they cannot impersonate Coretax. This is caused by taxpayers who have not updated their data in the database of the Directorate General of Legal Administration (Ditjen AHU) of the Ministry of Law and Human Rights (Kemenkumham).

k. Failed Login

Some Coretax users also experience problems in the form of failing to log in to their accounts (login). This occurs after deleting the password or having entered the correct password.

#### I. Registration Constraints

Not a few people who have just created an account on Coretax experience difficulties because the registration button is not available. However, the DGT claims that the registration menu can be accessed.

#### m. Failed Password Reset

The DGT identified a problem in the form of a failure in the password reset process. This occurs due to several possibilities, one of which is that taxpayers have not updated their email data.

#### n. Taxpayers Have Not Matched NIK-NPWP

Taxpayers must match their NIK and NPWP through the nearest tax office before accessing Coretax. After matching, taxpayers can reset their passwords.

#### o. Unable to Pay Tax Debts on SKP and STP

Several taxpayers have complained about problems in the process of paying tax debts on tax assessment letters (SKP) and tax bills (STP) issued before the implementation of Coretax. This obstacle occurs because the SKP and STP data are not yet available in the database.

#### p. Billing Code Not Found

A number of Coretax users also admitted that they could not find the billing code. As a result, taxpayers have difficulty in making tax payments.

## DISCUSSION

The taxation system in Indonesia, which adopts a self-assessment system, gives taxpayers full authority to calculate, deposit, and report their own taxes that must be paid. E-filing and e-form are one form of modernization of the tax administration system carried out by the Directorate General of Taxes as an effort to improve taxpayer compliance. By implementing an electronic SPT reporting system through e-filing or e-form, it is hoped that taxpayers will be on time in reporting and paying their taxes that are their obligations.

In addition to modernizing the tax administration system, enforcement of regulations is also needed to encourage taxpayers to switch from a manual reporting system to electronic tax reporting. The issuance of PMK No. 9 / PMK.03 / 2018 concerning amendments to PMK No.243 / PMK.03 / 2014 concerning Tax Returns (SPT) also plays a role in encouraging taxpayers to submit Annual SPTs electronically. The regulation stipulates that taxpayers who have previously reported SPTs (periodic or annual) electronically are required to report Annual SPTs electronically for Annual PPh SPTs for Tax Year 2018 and beyond. So that taxpayers who have the status of Taxable Entrepreneurs (PKP) must of course report the 2018 Annual Income Tax Return electronically because every month they have reported the VAT Periodic Tax Return electronically. The results of this study support the positive hypothesis that the tax administration system has a significant effect on taxpayer compliance. This shows that the more modern the tax administration system is, the better the tax administration system used by each taxpayer or at any time. The results of this study support the research findings (Supriatiningsih & Jamil, 2021), (Pratiwi & Irawan, 2019), (Nur, 2018) (Astana, 2017), (Supriatiningsih et al, 2023) that the tax administration system has a positive and significant effect on compliance with tax obligations. In contrast to the results of the study (Sasmitha, 2019) which stated that the tax administration system had no effect on taxpayer compliance. The results of this study support the second hypothesis that taxpayer awareness is important for taxpayer compliance. This means that the higher the taxpayer's awareness, the better the tax obligations are understood and implemented, the better the compliance of individual taxpayers. This study is in line with research by (Agustiningsih, 2016), (Supriatiningsih & Jamil, 2021) (Perdana & Dwirandra, 2020), (Sasmitha, 2019) showing that the variable of taxpayer awareness has a significant effect on the taxpayer compliance mode. contrary to the results of the study (Sentanu & Setiawan et al., 2016). There is a significant simultaneous influence on the level of taxpayer compliance between the

tax administration system and taxpayer awareness. With a high level of tax knowledge and understanding of tax information, each taxpayer can easily fulfill their tax obligations manually or with the help of an electronic system, so that taxpayers do not have difficulty in reporting their taxes, calculating the taxes paid, and calculating taxes to calculate. must be deposited. And with a good, fast, responsive, economical and efficient modern tax administration, it is very easy for every taxpayer to fulfill their tax obligations. In addition to the introduction of a modern web-based tax administration system (e-system), taxpayers will be offered the convenience of NPWP registration, taxpayer exchange through online registration, and the convenience of submitting annual SPTs online and in real time. (e-SPT and e-Bill) without queuing at the Tax Service Office (KPP), Taxpayers have the opportunity to deposit/pay taxes through e-payment, Taxpayers do not need to come to the Tax Service Office (KPP), just deposit/pay taxes online -Pay banking. This is in accordance with research findings (Pravasanti & Pratiwi, 2021), (Ratnasari, 2020).

The DGT is optimistic that this year's taxpayer compliance ratio will be better than last year's. Technological advances, enforcement of regulations, and dissemination of information on how to file tax returns are expected to contribute to increased taxpayer compliance this year.

In addition, the digitisation of the tax reporting system means that taxpayers no longer need to wait in long queues at the Tax Office (KPP) or the Tax Consultation and Information Office (KP2KP) to file their annual tax returns. Electronic filing of annual tax returns via e-filing or e-form allows taxpayers to file their tax returns anywhere and anytime. The digitalisation of the taxation system carried out by the DGT actually began several years ago. The DGT, as one of the government agencies that provides services to the public in the field of taxation, continues to innovate by implementing technology and information in the taxation administration system.

This is in line with the results of research by Corat Chevri and Munandar Agus (2025) that the implementation of core tax on taxpayer compliance can create awareness and compliance, considering how important taxes are for state revenue. With core tax, the efficiency of the taxation process is increased, reducing dependence on manual administrative procedures where taxpayers come to the tax office. With the implementation of the core tax system, it is hoped that transparency can be improved by providing taxpayers with easier access to their tax status. Core tax can avoid errors and discrimination against certain taxpayers. In addition, the government must be present to supervise, regulate, and strengthen existing data so that it is easier to detect early non-compliance by taxpayers or leakage of revenue and taxpayer data. Overall, core tax is expected to create a reliable and accountable taxation system. In the future, the long-term prospects of implementing core tax can provide hope and create a more equitable and conducive taxation system that is user-friendly. The use of core tax can increase the work efficiency of taxpayers and tax officers while reducing relevant operational costs. In the future, core tax will enable stricter and more transparent supervision, supporting taxpayer compliance in an easier way given that the data is already available. In addition, core tax can prevent tax revenue leakage and increase state revenue. Furthermore, strengthening technological infrastructure is also important and, accompanied by the strengthening of core tax regulations, has the potential to change the taxation system to be more user-friendly and fair for all taxpayers.

## CONCLUSION

1. The implementation of the CoreTax system in the tax administration of CV. Kirana Cahaya Sejahtera is built on a comprehensive legal basis, which reflects the government's commitment to modernizing the national taxation system. This legal framework not only provides legitimacy for the implementation of CoreTax, but also regulates technical and operational aspects that guarantee the effectiveness and security of the system. The main

basis for the implementation of CoreTax is based on the Law on General Provisions and Tax Procedures (UU KUP) which has undergone several amendments to accommodate the development of information technology in tax administration. The DJP Coretax system is a step forward in the digitalization of taxation at CV. Kirana Cahaya Sejahtera, but still faces various challenges that need to be addressed immediately. With improved infrastructure, taxpayer education, and service optimization, it is hoped that this system can provide maximum benefits for all parties.

2. DJP is optimistic that the taxpayer compliance ratio this year can be better than last year. The ease of technology, enforcement of regulations and socialization regarding the procedures for submitting SPTs can be in line with the increase in taxpayer compliance this year. In addition, the digitalization of the tax reporting system means that taxpayers do not have to queue for a long time at the Tax Service Office (KPP) or the Tax Counseling and Consultation Service Office (KP2KP) to report their Annual Tax Returns. Reporting Annual Tax Returns electronically through e-filing or e-form allows taxpayers to report their Tax Returns anywhere and anytime. The digitalization of the tax system carried out by the Directorate General of Taxes has actually started several years ago. The Directorate General of Taxes, as one of the government agencies that provides services to the public in the field of taxation, continues to innovate by implementing Technology and Information in the tax administration system used by all taxpayers including CV. Kirana Cahaya Sejahtera.

## SUGGESTION

1. Taxpayers complain about several things related to the newly implemented Coretax system and continue to expect the Directorate General of Taxes to continue to make efforts to handle this problem. Hopefully, complaints and suggestions from taxpayers can continue to improve the weaknesses in the implementation of the current tax administration system.
2. The Sibolga Pratama Tax Service Office is expected to provide socialization or education about tax regulations and procedures for payment and tax reporting routinely and in detail to individual taxpayers because there are still taxpayers who still do not understand taxation so that it can improve taxpayer knowledge and taxpayer compliance.

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