



Evaluation Of Tax Management On Income Tax In The Era Of Digital Transformation Of The Directorate General Of Taxes (Case Study At PT XYZ)

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ABSTRACT

Fulfillment of income tax obligations in Indonesia has continued to evolve since 2015. This began with the tax authorities' efforts to transform services into digital ones with the aim of improving service quality and monitoring taxpayer compliance. The DGT application was initially desktop client-based, then developed into a website-based e-Bupot PPh 23/26, which was then updated to e-Bupot Unification in accordance with PER-24/PJ/2021, and most recently using Coretax as of January 1, 2025, in accordance with PMK 81/2024. Digital transformation in the tax system is expected to provide various benefits, such as increasing the tax ratio, reducing tax avoidance and evasion, and encouraging taxpayer compliance. The evaluation was conducted to determine the effectiveness of the company's digital supporting system and the impact of the DGT digital application on the fulfillment of corporate income tax obligations and management from 2021 to 2023. The evaluation process was linked to the potential compliance costs borne by PT XYZ when carrying out its tax management from the planning, organizing, implementation, and control stages. Through a qualitative method with a case study approach, this study uses triangulation by examining documents related to PT XYZ's Income Tax and analyzing interviews with sources related to PT XYZ's income tax management. The results of this study indicate that PT XYZ has implemented tax management for the implementation of its obligations and rights related to income tax properly. However, PT XYZ can improve the efficiency and effectiveness of its tax management by creating a written Standard Operating Procedure and implementing recommendations in order to minimize requests for changes to the content of withholding evidence and address invalid

withholding evidence. This study provides a practical contribution to companies in good Income Tax management so that companies can grow faster and sustainably.

INTRODUCTION

Along with development technology information and its distribution internet access throughout Indonesia, the business world and society the more depend on digital technology for various activities, including in matter administration taxation. Based on report country ranking with amount the world's largest internet users in 2023, reported from Statista.com page (2023), Indonesia occupies order fourth in the world with amount internet users as many as 212.9 million. The high amount number these internet users open opportunity For increase use digital technology in transaction taxes, so that make it easier public in convey reports and payments tax . Use digital technology or furthermore called digitalization tax This No only just replace the old system becomes system new, but also includes significant business process changes. Digitalization tax aim provide service comprehensive (integrated), fast, and accessible taxation accessible from various channel (omni channel).

Convenience access this digital service expected can increase comfort and trust must tax to system taxation in Indonesia. System administration digital - based taxation allows data processing automatic, which can reduce burden manual work and potential error human. This also makes the process of calculation, checking, and reporting tax by the DGT becomes more fast, accurate, and efficient. Supervision and enforcement law implemented through Compliance Risk Management (compliance) based risk) so that more fair for must tax. With Thus, the burden administrative can more reduced and allocated source state power can more optimal. Use technology in taxation allows Indonesia to integrated with global standards, such as facilitate the collection process tax on transaction digital trade between countries. The Indonesian government through Directorate General Tax (DGT) has implement various supportive policies digitalization, such as the current e-Filing program since in 2013, e-Billing is in effect since January 1, 2020, and e-Registration which can used starting July 1, 2024. In addition that, implementation system technology is also followed with various tax reform policies, such as changes to the Tax Law that cover e-commerce and digital transactions. Digitalization taxation also encourages improvement quality Source Power Human resources (HR) in the sector taxation , so that employee taxes and obligations tax need equipped with knowledge and skills For operate these digital systems.

Therefore that, training and learning related use technology information in taxation become aspect important in the process of transformation This. Selected companies as object in study This is PT XYZ, a company manufacturing flour flour that has been operate since August 2014. PT XYZ has office center in the Jakarta area and has three factories located in Cilegon, Medan and Makassar. From the side taxation, both office center and third the branch registered with the local KPP and have obligation deposits and reporting of each. Research This discuss evaluation utilization digitalization taxes on PT XYZ in do management taxation that describes examples frequent obstacles faced by many must corporate tax in do various obligation taxation , for example in calculation tax owed until deposit and reporting of SPT.

LITERATURE REVIEW

Tax Management

In a way general, management tax can interpreted as comprehensive and sustainable efforts undertaken by the obligatory tax For ensure all related aspects with taxation managed with good, economical, effective and efficient, so that can give optimal contribution to continuity

business must tax without ignore interest state revenue. Increase efficiency leading to an increase profit or income. According to Lumbantoruan (1993), management tax is means For fulfil obligation taxation with Correct but amount taxes paid can pressed as low as Possible For get expected profit and liquidity. Pohan (2013) stated that " management taxation is business thoroughly carried out by the tax manager in something company or organization so that things related to with taxation from company or organization the can managed with good , efficient and economical, so that give contribution maximum for company". Gunadi, citing Simon James and Christopher Nobes (2000), explains that There is a number of the reason behind its implementation management taxes, including : (i) tariffs high taxes ; (ii) ambiguity provisions, both those listed in a way explicit or those of a nature implicit, including the purpose and intent ; (iii) sanctions that are too severe light ; (iv) injustice or inequality ; and (v) the existence of distortion in system taxation .

Tax Compliance

Tax compliance refers to the procedural and administrative actions required to fulfill tax obligations in accordance with applicable regulations. There are two types of compliance: administrative or formal compliance, which measures the extent to which taxpayers comply with procedural and administrative tax requirements, including reporting requirements and tax submission and payment deadlines . that , there is also compliance technical or material, which is related with calculation burden tax in a way precise and accurate. Compliance tax material can defined as fulfillment obligation taxes by taxpayers tax in accordance with provision material in Constitution taxation. Compliance Must Tax can measured with different ways based on compliance payment, compliance calculation and compliance reporting (Brown and Mazur, 2003).

According to Kurnia (2013), compliance tax shared become two type, namely formal compliance and material compliance . Formal compliance refers to the fulfillment of obligation taxation by taxpayers Appropriate tax with provision procedures listed in Constitution Taxation, whereas material compliance refers to the fulfillment of provision substantial taxation that is also appropriate with provision in Constitution Taxation. Formal compliance includes completeness and accuracy time implementation obligations, while material compliance includes truth filling form reporting supported by appropriate data with actual conditions.

Compliance Cost

Compliance costs are part of the expenses that taxpayers must bear in fulfilling their tax obligations. According to Cheisviyanny (2020), compliance costs include expenses for activities such as depositing, reporting, storing, filing taxes, salaries of staff handling tax obligations, and honorariums for tax consultants. The United Nations (2014) also emphasizes that compliance costs are costs that taxpayers must meet to comply with applicable tax regulations. These compliance costs include both tangible and intangible costs borne by taxpayers in exercising their tax rights and obligations. Compliance costs are divided into three categories (Rosdiana, 2012):

1. Fiscal Cost

Fiscal costs are expenses or burdens that taxpayers must bear, the value of which can be measured financially, in order to exercise their tax rights and obligations. Examples include salaries of tax department employees, consulting fees for tax administration support, and fees for using applications or services provided by tax application providers.

2. Time Cost

Time costs are non-financially quantifiable costs, consisting of the time spent by taxpayers fulfilling their tax rights and obligations. Examples include the time spent completing and submitting tax returns, issuing appropriate output tax invoices that are accepted by

counterparties, collecting input tax invoices, discussing tax management and potential tax issues with tax consultants, and preparing responses and documents during tax audits.

3. Psychological Cost

Psychological costs are the burdens felt by taxpayers in the form of psychological pressure, such as stress, anxiety, uncertainty, and restlessness that arise when exercising tax rights and obligations. Examples include stress during tax audits and uncertainty regarding receipt or issuance of withholding tax certificates.

Technology Acceptance Model (Tam)

Septiandika, Fitria, and Tantri (2022) state that the Technology Acceptance Model (TAM) is a system for analyzing user or community acceptance of technology in their environment. The Technology Acceptance Model (TAM) (Davis, 1986) analyzes the success of technology implementation based on user motivation, as measured by perceived usefulness and perceived ease of use. These two factors will influence user attitudes, as shown in Figure 1.

Definition second factor This is as as follows (Fatmawati , 2015):

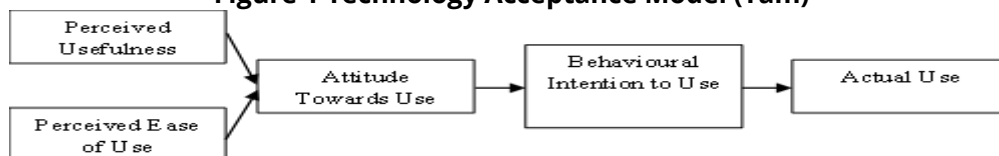
1. Perception Convenience Perceived Ease of Use

Perception convenience use can explained based on reason public in use system and based on new system can accepted by society . Implementation For e- Bupot system Unification intended users own belief and interest with e- Bupot system Unification as well as give convenience in its use so that No need business hard and not There is difficulty access by all society . This is covers convenience use system in accordance with needs and expectations users or public.

2. Perception Perceived Usefulness

Perception usefulness covers that users or public believe with use e- Bupot system Unification can increase performance . Implementation This For give benefit system from its related users with all aspects . Perception benefits This build trust in taking A decisions by the community For still use system information and no . If the community give trust that system This will useful so public will still use it , but If No there is a sense of trust in the system This will useful , then public No will use it.

Figure 1 Technology Acceptance Model (Tam)

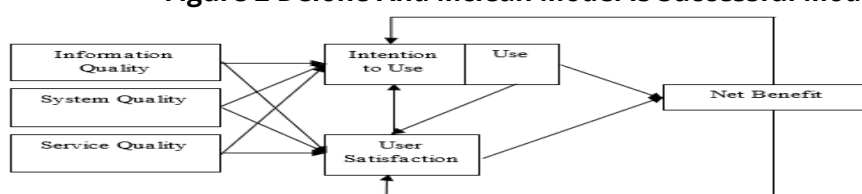


Source : Davis (1989)

Delone And Mclean Model Is Successful Model

Information System Success Model created by DeLone and McLean is a model that is utilized For measure success A system information according to view users (Hudin et al., 2018). Based on the Information System Success Model that has been updated that success A system information This leave from three dimensions main namely Information Quality, System Quality, and Service Quality which will influences Intention to Use, Use and User Satisfaction where influence Finally is to Net Benefit. Such as picture under This :

Figure 2 Delone And Mclean Model Is Successful Model



METHODS

The research method used in this study is qualitative with descriptive analysis. The study was conducted through interviews with respondents using an interview guide. Data in the form of interview transcripts were analyzed by comparing them with primary data in the form of documentation of income tax calculations, payments, and reporting. The following concepts were used in this study:

Tabel 1 Methods

Background	Taxpayer compliance in fulfilling tax obligations is greatly influenced by tax literacy and ease of access to tax services and tax education outreach.
DGT's efforts	Digital transformation in tax services influences compliance and makes it easier for taxpayers to carry out their tax obligations and manage their taxes.
Taxpayer response	Corporate and individual taxpayers are adapting to the various digital tax services available and continually developed by the Directorate General of Taxes (DGT). However, taxpayers still encounter challenges in using these services, both in terms of systems and documentation requirements, as well as in how to meet the formal and material aspects of their tax obligations.
Solution to problem	Discussion of the obstacles faced and solutions obtained from regulatory updates, helpdesk, AR solutions, tax rings, as well as suggestions and input for digital services.

RESULTS

Evaluation of DJP Digital Application Services (e-SPT, e-Bupot 21, e-Bupot PPh 23/26, e-Bupot Unification) Based on Taxpayer Perspective

Evaluation of the effectiveness of the implementation of the Unified e-Bupot system on the perception of PT XYZ was conducted by referring to two theories, namely the Technology Acceptance Model and the DeLone and McLean IS Success Model. Based on the results of interviews with sources from PT XYZ, the transformation of income tax (PPH) services from desktop applications to website-based unified PPh services provides various conveniences for taxpayers and tax administrators. Some of the conveniences felt are higher accessibility because web-based services can be accessed from anywhere and at any time as long as there is an internet connection, without the need to install special applications. In addition, the source explained that the web-based e-Bupot application is easier to use than the e-SPT (desktop client) because the guides and forms are clearer and more structured, minimizing input errors. Then, the perceived benefits of e-Bupot 21 and e-Bupot Unification are time and process efficiency because the reporting and payment processes can be done more quickly. E-Bupot 21 and e-Bupot Unification better integrate data by combining multiple types of income tax (PPH) into a single platform, reducing data duplication and inconsistencies. Historical data can be securely stored and easily traced.

Evaluation Based on Perception Must Tax Cutter Income Tax

Evaluation e- Bupot system Unification based on PT XYZ's perception was carried out with use two approaches , namely the Technology Acceptance Model (TAM) and the DeLone and McLean IS Success Model (DSS). The assessment using TAM focuses on acceptance users with variables perceived usefulness (result demonstrability) and perceived ease of use (computer self-

efficacy and objective usability). Temporary that , assessment based on DSS Model using three variables , namely information quality, system quality, and service quality. In the section this , presented results interview with three resource person who has experience using e-SPT PPh 21, 23/26, 4(2), e- Bupot 23/26, e- Bupot 21, and e- Bupot Unification . Analysis done For evaluate to what extent the variables from the TAM and DSS Model contribute to effectiveness use system .

Perceived Usefulness: Results Demonstrability

Result demonstrability is one of the factor in the influential TAM model on perceived usefulness. Factors This refers to the extent to which the user can see benefits generated from use e- Bupot system Unification, such as efficiency time in the reporting process. Based on results interview with resource person 3 from PT XYZ, the time required For send PPh 21 Periodic Tax Return Report and Unification more fast compared to with e- Bupot 23/26. In addition that , the display on e- Bupot 21 and e- Bupot Unification for more users simple and clear very helpful must tax in review return evidence data cut that has been input. e- Bupot 21 and e- Bupot systems Unification make settlement obligation reporting tax become more fast.

Computer Self-Efficacy

Computer Self Efficacy is one of the factor in the TAM model which refers to beliefs users to his abilities in operate e- Bupot system Unification in a way effective. e- Bupot 21 and e- Bupot systems Unification present Lots repair feature DJP services, both from stage calculation Income Tax , input proof cut , making PPh billing and reporting . The tax division of PT XYZ feels helped with convenience e- Bupot 21 and Unification services , so that potential increase compliance PT XYZ's taxes. Some experience gained PT XYZ resource person in use of e- Bupot 21 and e- Bupot Unification :

- a. Automation Reduce Errors & Delays
Digital systems minimize human error and prevent the usual delays happen due to manual process;
- b. Greater Transparency and Audit Trail Good
Management company realize that company data Can audited more fast and accurate , so that tend more orderly in reporting.
- c. Internal Process Efficiency
Digitalization reduces the administrative burden as many processes become automated . push company more diligent and routine in report.
- d. Ease of Reconciliation and Consolidation
Digital systems facilitate the consolidation of tax data and the reconciliation of transactions between company units.
- e. Easy Access to Information and Regulatory Updates
Digital systems provide information about changes in rates, regulations, or due dates, so companies can quickly adapt and comply with regulations.

Perceived Usefulness: Output Quality & Information Quality

Output Quality is one of the factor in the TAM Model that influences perceived usefulness. Factors This own similarities with Information Quality in the DSS Model. Both used For evaluate whether e- Bupot system Unification has serve accurate and appropriate information with the data received from party giver information. Based on results interview, the source from PT XYZ explained that PT XYZ issued around 800 pieces of evidence cut Income Tax every the month , consisting of from a number of type tax income like PPh 21, 23/26 and 4 paragraph 2. Amount Income tax withheld based on calculations in the e- Bupot 21 and e- Bupot applications Unification only own A little difference rounding. This is due to the e- Bupot 21 and e- Bupot systems Unification in a way automatic rounding to below, while in the company accounting software made rounding to on For avoid not enough cut Income Tax.

Besides difference about amount Income tax withheld, there is differences in the information presented in proof e- Bupot 21 and Unification cuts. Information on the withholding receipt Income Tax generated from e- Bupot and e- Bupot systems Unification more complete, in the form of the existence of NIK for Must Individual Tax and 16 - digit NPWP and NITKU for Must Corporate Tax.

Perceived Ease of Use: Objective Usability & System Quality

Objective usability is one factor in the influential TAM Model on perceived usefulness. Factors This in line with the existing quality system in the DSS Model. Both aim For evaluate quality e- Bupot system Unification, especially in matter speed response and clarity message the error given to users in finish his duties. The following a number of points related quality e- Bupot system Unification obtained from PT XYZ resource person:

- a. Validation process for transaction data that has been input in e- Bupot system Unification can done with easy
- b. Downloading the PPh Periodic Tax Return Unification through e- Bupot system Unification can done with easy
- c. Downloading Proof of Withholding Tax Unification through e- Bupot system Unification can done with fast and simpl
- d. Downloading Reporting Evidence Electronic through e- Bupot system Unification can done with easy and practica
- e. Notification error in the e- Bupot system Unification served with clear so that easy understood and followed u
- f. Features and services of e- Bupot 21 and Unification Already more Good

Evaluation Based on Perception Must Tax Withheld Income Tax

Evaluation to effectiveness e- Bupot system Unification based on PT XYZ's perception was carried out with use Technology Acceptance Model (TAM) and DeLone and McLean IS Success Model (DSS) approaches . The variables used includes output quality from the TAM Model as well as information quality and service quality from the DSS Model. variables This each other related, because aim For evaluate whether e- Bupot system Unification capable provide quality information and produce useful output in support taking the right decision as well as achievement expected results .

Perceived Usefulness: Output Quality & Information Quality

Evaluation effectiveness e- Bupot system Unification based on PT XYZ's perception was carried out with evaluate success system through two interdependent variables related , namely output quality and information quality. The data presented originate from results semi-structured interviews with assistant PT XYZ manager , who is in charge do crediting on proof cut from party against transactions.Based on procedure equalization tax , PT XYZ has do step anticipatory with do a cross check between results manual calculations in accounting software them and the results calculation in Regent Unification, use minimize potential difference calculation . In relation with output quality and information quality variables , PT XYZ as Must Taxes received or crediting withholding tax certificate Unification on PPh 23 assesses that the withholding tax receipt is received from against transaction Already arranged with correct , complete , and clear.

In terms of time and cost, the procedure still The same as in e- Bupot 23/26, where the opponent transaction can provide proof of deduction Unification in electronic file format that can be sent through digital media. Proof of Withholding Unification can also be stored on a laptop or each user's computer, so No need printed one by one , or can stored in the cloud via the DJP website. However, in matter efficiency time , PT XYZ feels that the input data information

clients in e-Form, especially in the section credit tax moment reporting Corporate Income Tax , still not enough efficient.

Perceived Usefulness: Output Quality & Information Quality

Evaluation effectiveness e- Bupot system Unification from PT XYZ's perception will also seen from quality services provided by the DGT to Must Tax deducted (PT XYZ). Researcher ask regarding whether DJP services have adequate If related to Withholding Tax Evidence Unification from client problematic and whether receptacle the can assist PT XYZ in finish the problem.

With thus evaluation e- Bupot system Unification from in terms of service quality not yet fully show its effectiveness in help Must Tax deducted For help problems that occur Because respondents feel If There is problem specifically in matter implementation or technical , respondents must to office taxes to get more explanation and direction clear. Based on perception Must Tax Cutter PPh (opposite) PT XYZ transactions) can it is said e- Bupot system Unification Already effective Because measured criteria from each variable has fulfilled that is:

1. Result Demonstrability which measures from aspect time , completion obligation taxation and companies information in the e- Bupot 21 and e- Bupot systems Unification
2. Objective Usability & Computer Self Efficacy measure from aspect experience user
3. Information Quality & Output Quality measures from amount Income Tax Unification and information in the PPh Periodic Tax Return Unification results from e- Bupot system Unification
4. System Quality & Objective Usability measures from data validation , download process, notification error messages , and a user - friendly system
5. Service Quality measures from guides and manuals as well as services provided by the DGT

However, from PT XYZ's side as the deducted party Income Tax , results study This show that e- Bupot Unification Not yet effective, because PT XYZ has not yet feel more benefits big compared to with e- Bupot system previously. This is due to Still there is imperfection system in matter reporting Corporate Income Tax (e- Bupot system) Unification Not yet integrated in a way automatic with the Corporate Income Tax e-Form so Must Tax Still must be input manually for credit tax on the e-Form Corporate Income Tax.

DISCUSSION

For the Directorate General of Taxes:

- Focus on User Experience
Simplify the reporting flow and display of the tax system interface. Use language that is easy to understand, especially for individual taxpayers and MSMEs.
- Improve Digital Literacy and Taxation
Host training, webinars, and educational content based on video or social media. Engage communities of entrepreneurs, MSMEs, and tax professionals.
- Strengthen Infrastructure and Internet Access
Digital transformation will not be evenly distributed if remote areas lack adequate internet access. The government needs to ensure digital inclusion so that all taxpayers can be served.
- Guarantee Data Security and Confidentiality
Enhance cybersecurity systems on tax platforms. Transparency in data management is crucial for building taxpayer trust.
- Expand Partnerships with PJAP & Private Parties
Encourage service innovation by involving more reliable Tax Application Service Providers (PJAP). Ensure PJAPs meet the quality and security standards set by the Directorate General of Taxes.
- Evaluation and Responsiveness to Input

Provide a dedicated channel for user feedback and be responsive in making system improvements. Conduct a pilot project before the full rollout of the new system.

- Integration with Other Systems

Integrate the tax system with data from other agencies (Ministry of Finance, Dukcapil, Banks, and others) carefully and gradually, to create a solid and efficient digital tax ecosystem.

For Taxpayers:

- To ensure that the withholding tax receipt issued is not erroneous and that the withholding taxpayer can still credit their tax in the current year, it is recommended that the withholding taxpayer reports income tax in the same period as the date of issuance of the invoice from the transaction partner or vendor.
- Taxpayers withholding income tax are also advised to carry out manual calculations of the income tax paid to facilitate tax reconciliation and reduce the potential for errors or differences in the calculation of the income tax that has been paid.
- Taxpayers who are subject to withholding are advised to carry out manual calculations of the withheld income tax and record a list of withholding evidence received to facilitate the tax reconciliation process and reduce the risk of errors or differences in the calculation of the withheld income tax.
- Taxpayers who are subject to withholding are advised to always include clear, complete, and up-to-date information on invoices to help customers reduce the potential for errors when inputting the Unified e-Bupot system, so that the Unified Withholding Proof generated can be credited by the Taxpayer who is subject to withholding.

CONCLUSION

This study aims to assess the influence of the company's digital supporting system and the use of DGT's digital tax services and applications, starting from the use of the e-SPT application (desktop client), the integration of e-Bupot PPh 23/26, to the implementation of e-Bupot Unification through the DJP Online platform, using the Technology Acceptance Model and DeLone McLean IS Success Model approaches. Based on interviews with taxpayers, this study found that overall, the e-Bupot Unification system has been effective in supporting users in tax reporting. However, from the perspective of taxpayers who are subject to PPh deductions, the benefits and increased effectiveness of e-Bupot Unification in the tax credit process of PT XYZ have not been felt significantly compared to the previous e-Bupot system. served conclusion for each variable analyzed:

- 1. Perceived Usefulness Variable (Result Demonstratability)**
e- Bupot Unification Already succeed show its effectiveness from aspect time when reporting Income Tax. This achievement is driven by the variety of income tax types that can now be reported in a single system, the Unified e-Bupot system. Improvements in the process of changing Unified Withholding Tax Certificate information include education from the Directorate General of Taxes (DGT) when users encounter input errors. Users may feel unfamiliar with the process, and the process for making changes to information in the Unified e-Bupot system is somewhat different from previous versions.
- 2. Variable Perceived Ease of Use (Computer Self Efficacy)**
Ability users in use e- Bupot system Unification it is said effective Because with own experience using e- Bupot version previously make PT XYZ feel more easy use e- Bupot 21 system and Unification.
- 3. Perceived Usefulness (Output Quality) and Information Quality variables**
Effectiveness e- Bupot system Unification in serve information on evidence cut assessed Already Enough accurate and appropriate with data provided by the party cutter / collector

tax . This is seen from amount Income Tax The resulting unification system, which only own A little difference consequence rounding compared to with results manual calculation.

However thus, according to PT XYZ 's perception, the information listed in the Withholding Proof Unification Still Not yet fully effective in assist the credit process tax . PT XYZ feels that experience they No Far different compared to moment using e- Bupot version previously. Some obstacles encountered is Not yet listed information address on identity cutter / collector taxes, as well as Not yet existence integration direct between Regent Unification and e-Form, so that data from Regent Still must input manually when reporting Corporate Income Tax of PT XYZ. In addition that, information on the PPh Periodic Tax Return Unification assessed not enough informative Because No list amount income gross, causing transaction with rates 0% tax no recorded in the SPT.

4. Perceived Usefulness (Objective Usability) and System Quality variables

The quality of output produced by the e- Bupot system Unification assessed Already effective, shown through speed system in respond as well as clarity error notification provided. Speed response the reflected from perceived convenience users moment do data validation above inputted transactions and moment download PPh Periodic Tax Return Form Unification, Proof of Deduction Unification, and Evidence of Reporting Electronics.

5. Service Quality Variables

Quality DGT services to users e- Bupot system Unification Still considered not enough effective, because a number of users feel that assistance provided moment happen problem in system No adequate, although guide use e- Bupot system Unification Already clear and easy understood. According to PT XYZ, DJP services are still need improved, especially in matter education to users who have not Enough For reduce potential error in reporting Income Tax Unification. Besides that , communication with the DJP that is carried out in a way direct For finish problem technical also shows existence inefficiency in utilization time Work user.

LIMITATION

For focus discussion, then in study This done limitations on discussion about constraint in fulfillment various obligation taxation that is still There is although has use digital services provided by the DGT in the calculation, payment and delivery process report taxes . Besides that, research this will also describe solution what has been obtained company in finish problem from 2021 to with 2023. This is obtained company in effort get convenience in follow development regulations and services provided by the DGT and party the third affiliated with DJP. PT XYZ as must tax must do obligation taxes and applications Now all Already use digitalization. The DJP application is compulsory, but There is option application party third (PJAP), so that must tax Can choose Want to use DJP or PJAP application.

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