



Modernizing Tax Services in Indonesia through Tax Reform

DIRECTORATE GENERAL OF TAXES
Republic of Indonesia

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BRITACOM COUNCIL MEETING





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Part 01

Overview of Tax Reform in Indonesia

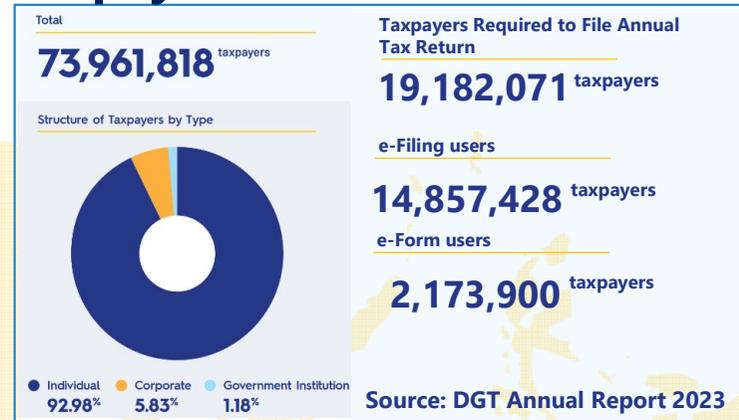


Snapshot of Tax Administration in Indonesia

Tax Revenue Target



Taxpayer Data (as of 2023)



Category	Information
GDP per capita	4,876,31 USD (as of 2023)
Population	281,2 million people (as of 2023)
Tax Revenue	Contribution of tax revenue reached 78,55% of total government revenue
Number of Taxpayers	73,961,818 registered taxpayers (as of 2023)
Tax-to-GDP Ratio	Central Tax to GDP ratio of 10.31% (as of 2023) / Central Tax and Natural Resources Revenue to GDP 11.49% (as of 2023)
Number of Tax Officials	44,329 tax officials (as of 2023)
Compliance Ratio of Annual Income Tax Return Filing	86,97% taxpayers complied to filing annual income tax return (as of 2023)
Digital Economy	Rapid growth in the digital economy, with e-commerce sales reaching \$44 billion in 2020 & projected to reach USD 146 billion by 2025

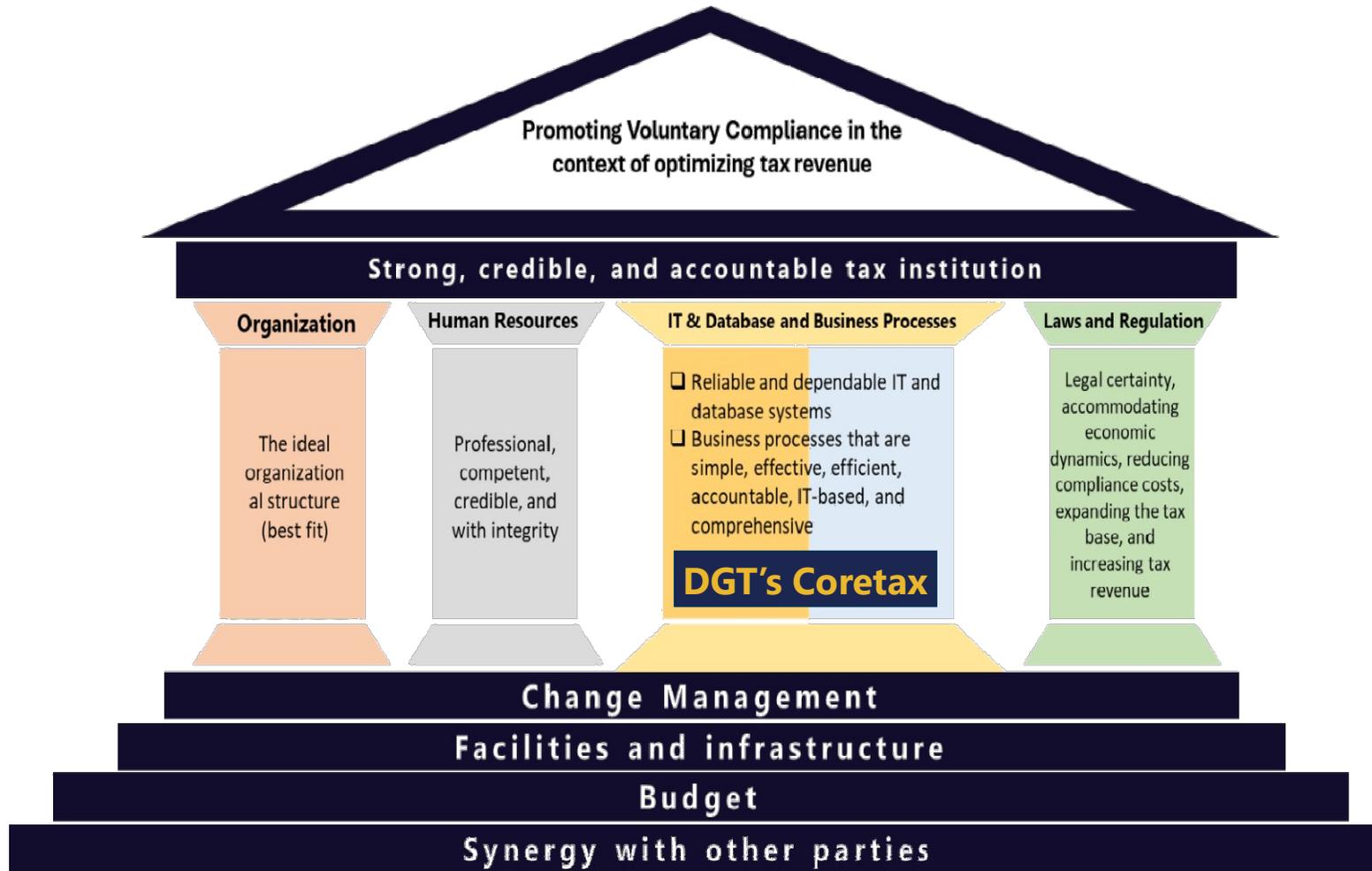


BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT





Pillars of Tax Reform

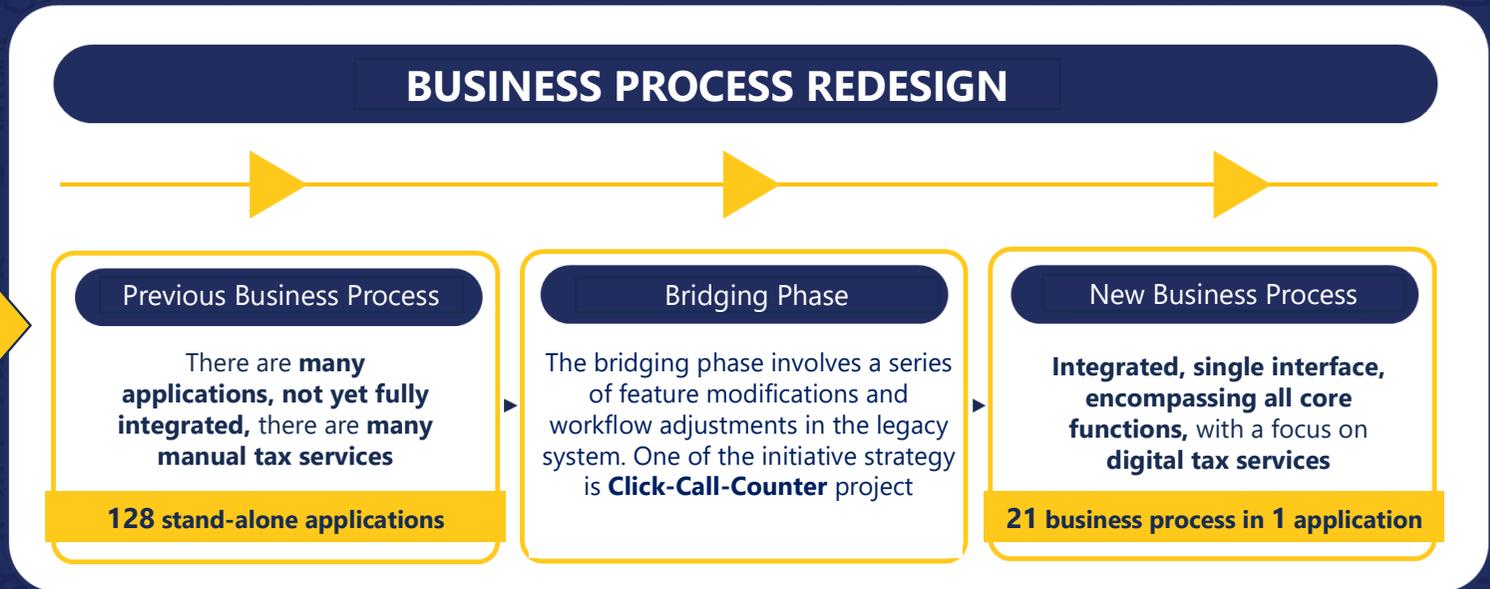


Coretax Administration System in Indonesia



Core Tax Administration System Reform (PSIAP) is a project focused on **redesigned and reengineering of tax administration business processes** through the development of an information system based on COTS (Commercial Off-The-Shelf), accompanied by the improvement of the tax database. This aims to **create a tax system that is simple, reliable, integrated, accurate, and certain, to optimize services, supervision, and law enforcement.**

WHAT'S NEW IN DGT'S CORETAX?





Part 02

Tax Services in Indonesia



Overview of Tax Services in Indonesia DGT's Coretax System

Taxpayer Portal

Taxpayer Portal (Taxpayer Account) is platform for recording, storing, and delivering data and/or information, including documents, related to the taxpayer rights and/or tax obligations fulfillment, as well as the execution of the functions of the Directorate General of Taxes (DGT), identified using the Tax Identification Number (NPWP)



Integrated

Registration



- **Registration process** for Individual Taxpayer is **easier** with activation of Citizenship ID (NIK)
- **All registration request**, including update data and other registration related services can be submitted through **borderless** Tax Office **or multi-channel** (online/Contact Center)
- **All data** for register/update Corporate or Individual Taxpayer **are validated** to third party (**single source of truth**)

Tax Return Processing



Tax Return submission is easier with **comprehensive and integrated process from preparation** (e-Invoice, e-Withholding Tax, and e-Statement features), tax return submission, tax return processing, and tax payment **in 1 (one) system**. **Supported by prepopulated and validated data** to reduce the incorrectness for tax return data.

Payment



- **Payment process is easier** with **multi-account billing code** (1 billing code for multi tax types or tax notices)
- **Automated process** for **deposit transfer** and **refund process** which meet criteria
- **Integrated process** for **calculate, payment and tax return submission**

Tax Administrative Services



Improved interaction between taxpayers and the Directorate General of Taxes (DGT) through the expansion of integrated service channels, simplification of application requirements, and the provision of an **e-tracking feature** to monitor the status of taxpayer requests.

Taxpayer Accounting Management (TAM)



The availability of a **comprehensive taxpayer profile** makes it easier for taxpayers to **view their tax balances and transactions**, supported by an **automated accounting system** in accordance with tax regulations and accounting standards.

01 Channel



Click

Open and Integrated System

- Taxpayer Portal
- Other Party integrated with DGT Coretax System (DG Custom and Excise, OSS, etc)
- Website / Social Media (for General Inquiry, Education, Publication, and Complaints)



Call

Prudent and Accountable

with PORO (Proof of Record Ownership) for authentication



Counter

Borderless Services

Tax Offices (KPP) : 352
Tax Counseling and Consultation Service Office (KP2KP) : 204

FEATURES



02 Resolution

Automated Process

Digitized and Automated Process

All process are validated to internal and/or external data (third party)

Risk-Based Process

Risk Based Compliance Approach

Utilization of risk based approach, together with other data for decision making in tax service process

Back-Office Process

Data and Knowledge Driven

Verification by Tax Officer, by utilizing Business Intelligence and integrated data from across business process to support decision making

03 Delivery



All data sent to Taxpayer Portal

Customer Centric Approach based on User Experience and Streamlined Process

All data, information, documents and interactions between DGT and Taxpayers are recorded in Taxpayer Portal. Tax Service products and notifications are sent to Taxpayer Portal





Part 03

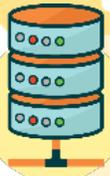
Challenges in Indonesia DGT's Coretax Implementation



Challenges in Indonesia DGT's Coretax Implementation

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CHALLENGES



Legacy System Transition

Migrate from legacy systems to the new Coretax system presents technical and organizational hurdles. **Aligning features, workflows, and data structures** requires careful planning and staged execution.



Data Integration and Interoperability



Ensuring accurate, clean, and unified data is critical. **Interoperability with third party can be challenging**



Change Management & User Adaptation

Tax officers and taxpayers must adapt to new interfaces and procedures. **Resistance to change, variety of digital literacy and access to information** can affect service delivery.

Geographic and Economic Condition in Indonesia



Indonesia's geographical diversity leads to unequal access to Coretax. In **many remote and rural areas, limited internet connectivity and inadequate digital infrastructure** hinder both taxpayers and tax officers from fully utilizing the system.



THANK YOU



odjp

Reformasi
Perpajakan



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