



**LAYING A SOLID FOUNDATION FOR
TAX ADMINISTRATION & TAXPAYER SERVICES**
Indonesia's Practical Experience and Key Takeaways

DIRECTORATE GENERAL OF TAXES
Republic of Indonesia

**2026 1st Launch Event of BRITACOM
TAPP and TSPP Products**
19 May 2026





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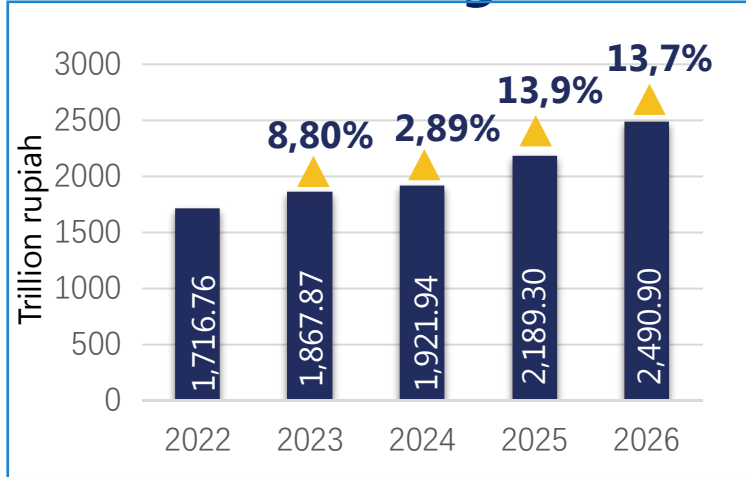


Part 01

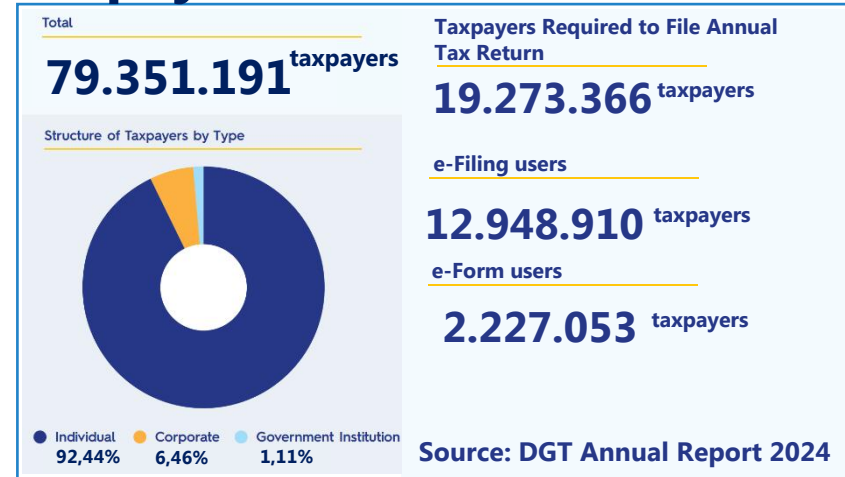
DGT'S Indonesia at a Glance



Tax Revenue Target



Taxpayer Data (as of 2024)



Category	Information
GDP per capita	4.925,43 USD (as of 2024-World Development Indicator)
Population	284,4 million people (as of 2025-Central Statistic Agency Indonesia)
Tax Revenue	Contribution of tax revenue reached 82,88% of total government revenue
Number of Taxpayers	79,351,191 registered taxpayers (as of 2024-DGT Annual Report)
Tax-to-GDP Ratio	Central Tax to GDP ratio of 10.08% (as of 2024-DGT Annual Report) / Central Tax and Natural Resources Revenue to GDP 11.07% (as of 2024-DGT Annual Report)
Number of Tax Officials	43,764 tax officials (as of 2024-DGT Annual Report)
Compliance Ratio of Annual Income Tax Return Filing	82,66% taxpayers complied to filing annual income tax return (as of 2024-DGT Annual Report)
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





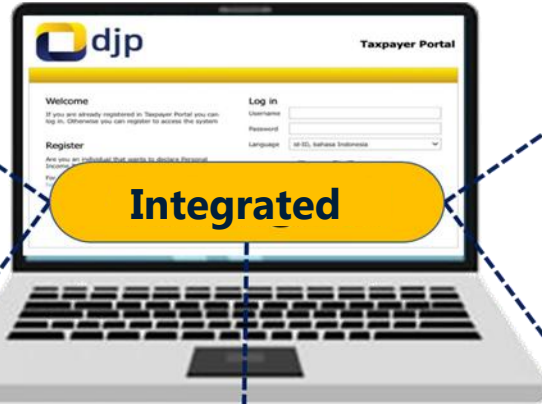
Part 02

Modernizing Tax Services in Indonesia through DGT's Coretax



Taxpayer Portal

Taxpayer Portal (Taxpayer Account) is single platform for all interaction between Directorate General of Taxes (DGT) identified using the Tax Identification Number (NPWP)



Registration

Registration process for Individual Taxpayer is **easier** with activation of Citizenship ID (NIK) and submitted through **borderless** Tax Office **or multi-channel** (online/Contact Center)

Tax Return Processing

Tax Return submission is easier with **comprehensive and integrated process** from preparation until submission in **1 system**

Payment

Payment process is easier with **integrated and more flexible process**

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.

Tax Administrative Services

Improved interaction between taxpayers and the Directorate General of Taxes (DGT) through the **expansion of integrated service channels** and **e-tracking feature**

01 Secure and unified identification number, support integrated data between Indonesia's institution

Individual Taxpayers

- ✓ **Unified identity approach**
NIK (National ID) = NPWP (TIN)
- ✓ **Legal**
Mandated by Harmonization of Tax Regulations Law
- ✓ **Validation & Verification**
 - Validated against Dukcapil (Civil Registry) system
 - Face recognition and biometric verification

It provides integrity data and supports interoperability (data exchange) with third party (government institution, bank institution, employer, etc)

Corporate Taxpayers

- ✓ **Unified identity approach**
NPWP (TIN) used as single business identity across all government services
- ✓ **Legal**
Mandated by Harmonization of Tax Regulations Law
- ✓ **Validation & Verification**
 - Data aligned with AHU (Ministry of Law), OSS (Online Single Submission) system integration

It strengthens administrative integration for business identity and licensing footprints across government services.

Non Resident Taxpayer

*For certain categories of non resident taxpayers and cross border activities, the tax administration may **leverage relevant external information sources** (e.g., immigration related information where applicable) **to enhance identity assurance and compliance risk identification.***

Omni Channel



Validated to Third Party



VALIDATE/ VERIFICATION

- One Time Password
- Face Recognition
- Real time Validation
- Officer assessment (if needed)

WHAT TAXPAYER GET?

- TIN/ NPWP
- Portal account (role and impersonating)
- Electronic Certificate

CORETAX

02 Pay taxes is easier with Coretax

Multi Account Billing Code
 Taxpayer is allowed to pay **multi tax types/tax arrears** using only 1 billing code

Deposit Account
 Providing the convenience of **making tax deposits earlier** to ensure sufficient balance for settling tax payment obligations, **helping avoid penalties while offering greater flexibility.**

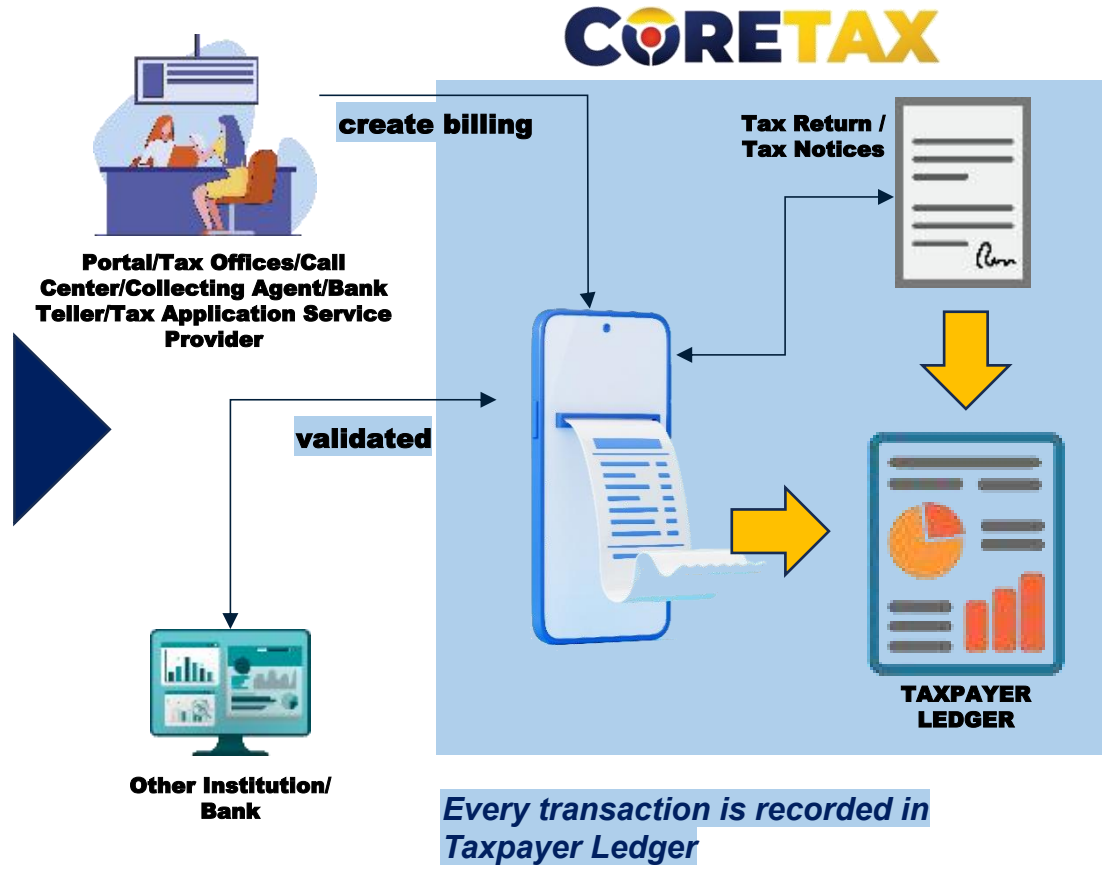
Integrated Process for Paying Taxes
Integrated process for payment process, starting from **calculate, paying taxes and tax return submission**

Flexibility of Paying Taxes
 Create Billing Code can be initiated either from :

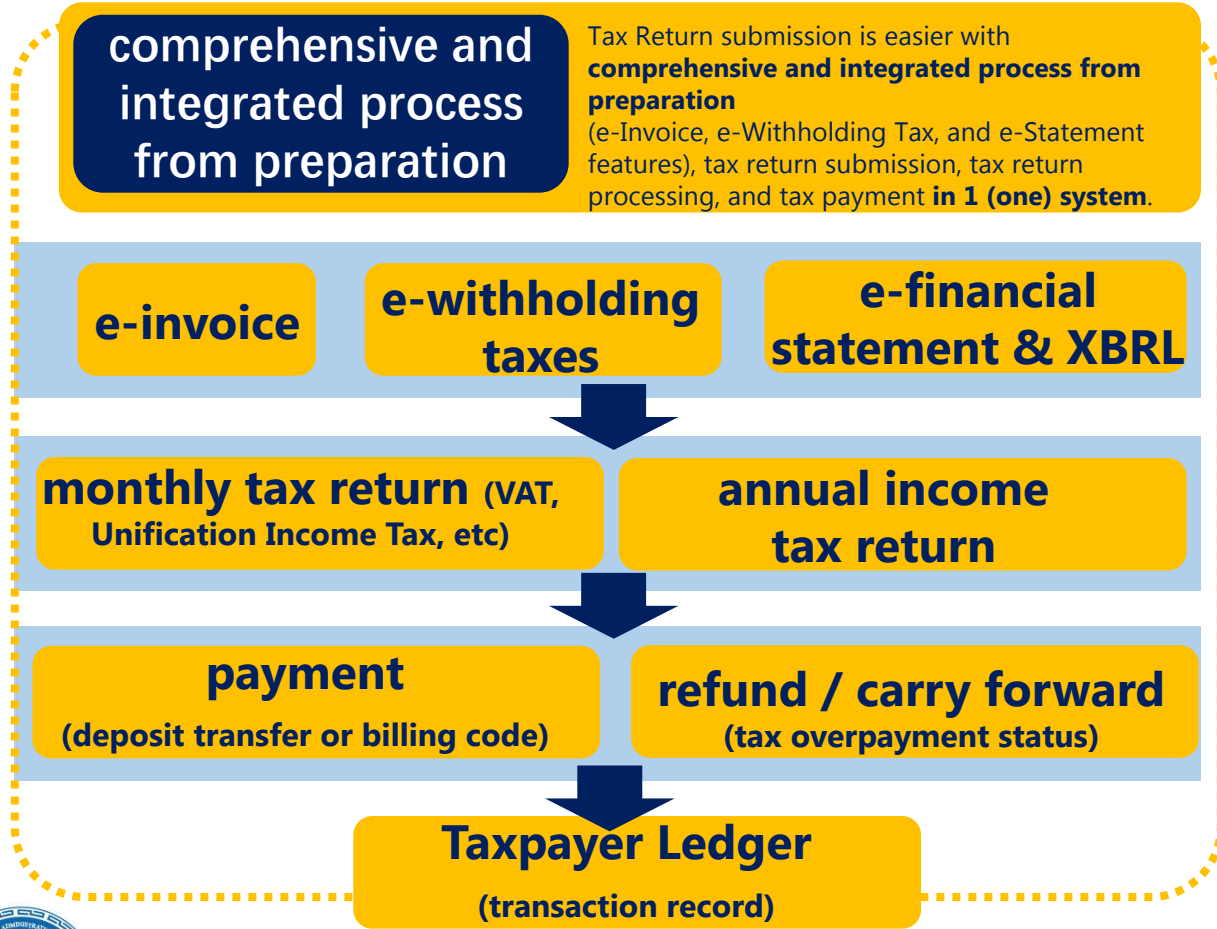
- Tax Return Draft;
- Tax Invoice/Notices; or
- Self Billing Creation through multi channel (Portal, Tax Offices/Call Center, Collecting Agent, Bank Teller, or Tax Application Service Provider)

Automated Process for Transfer and Refund

- Taxpayer who fulfilled criteria (powered by risk-based profile) can have **automated process for Transfer Request**
- Refund can directly claimed for Tax Deposit or Paying Tax Invoices/Notices or Taxpayer Bank Account



03 Integrated and prepopulated data for Tax Return Submission, make it easier to comply by design



prepopulated and validated data

Supported with **prepopulated and validated data** (through third parties and coretax data) minimize the incorrectness for tax return data and **supported the compliance by design.**

- MONTHLY TAX RETURN**


 - ✓ E-withholding Taxes and E-Invoice required **valid NIK (Identification Number)**
 - ✓ Transaction data (e-invoice/e-withholding) **can be posted to create monthly tax return**
 - ✓ **Data prepopulated from counter transaction** (Input VAT and Output VAT) and third parties (DG-Customs and OSS/Investment)
- ANNUAL INCOME TAX RETURN**

 - ✓ E-Financial Statement & XBRL make it **easier to standardized, validated, and digitized financial statement** from Corporate to Taxation purposes
 - ✓ **Data prepopulated from third parties (employer, bank institution, etc) to Individual Income Tax Return** make it easier to comply



04 Improved Interaction for Tax Administrative Service through omni channels and e-tracking


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

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

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

FEATURES

 Automated Process	 Digital Signature	 Workflow & Case Management	 Document Repository	 Paperless	 Prepopulated Data	 e-tracking	 Early Reminder
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➤ Targeted Services: SMEs & MNEs

For SMEs / MSMEs

Legal definition:

Standardized under Law No. 20 of 2008 (MSMEs)

Final Income Tax (PPH Final):

Simplified turnover-based calculation for MSMEs

Office segmentation:

KPP Pratama serves most individual/small taxpayers; KPP Madya for mid-size; LTO for large

Business Dev. Services (BDS):

DGT collaborates with stakeholders on bookkeeping, marketing, digital adoption training

MSME incentives:

Various tax facilities and incentives to encourage formalization & voluntary compliance

For MNEs & Foreign Investment

1

Tax Holiday:

CIT reduction/exemption for pioneer industries

2

Tax Allowance:

Investment allowance & net income deduction for specified sectors/regions

3

APA (Advance Pricing Agreement):

Prevent TP disputes by pre-agreeing arm's length pricing

4

MAP (Mutual Agreement Procedure):

Address double taxation via competent authority negotiation under tax treaties

5

EOI (Exchange of Information):

AEOI/CRS compliance for cross-border transparency





Part 03

How DGT Ensure Excellent Taxpayer Services



01 Continuous Improvement and Feedback Loop

- **Quarterly satisfaction surveys** — service quality, tax dissemination, public relations effectiveness ▶ **Formal complaint & feedback channels: tracked**, monitored, evaluated to identify service gaps
- **Quarterly Monitoring & Evaluation at each tax office with mandatory** follow-up actions on identified issues online/Contact Center)
- **Survey & complaint findings feed directly into coordinated improvements:** Regulations & policies, Standard Operating Procedures (SOPs), System enhancements (Coretax & digital platforms)

02 Taxpayers' Charter (Piagam Wajib Pajak)

Formally published charter setting out taxpayer rights & obligations — disseminated publicly to build trust and transparency.

03 Structured Dispute Resolution Pathway

There are structured dispute resolution pathway:

- **Objection:** Administrative review within DGT
- **Appeal:** Tax Court mechanism
- **Judicial Review:** Supreme Court legal Procedure

4

Compliance by Design

Through DGT's Coretax System which integrated all business process designed to help Taxpayer to comply

Taxpayer Portal

One-stop platform for all services: registration, filing, payment, TAM, tracking — single login.

NIK as TIN

National ID used as tax ID; data validated against Dukcapil in real time.

Click-Call-Counter

Omni-channel approach: digital portal, contact center, and in-person office — all integrated.

Automated Billing

Multi-tax billing code; automated refund/deposit processing meeting eligibility criteria.

Prepopulated Returns

e-Invoice & e-Withholding data auto-filled, reducing errors and compliance burden.

Risk-Based CRM

Compliance Risk Management using BI analytics for targeted supervision and enforcement.





THANK YOU



odjp

Reformasi
Perpajakan



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04 | Key Takeaways from Indonesia's Journey

KEY TAKEAWAYS

1 Measure, Listen, Improve

Quarterly satisfaction surveys + complaint tracking + quarterly Monitoring & Evaluation per tax office is a **genuine feedback loop** that drives change in regulations, SOPs, and systems.

2 Taxpayer Rights Must Be Public

The Taxpayers' Charter (Piagam Wajib Pajak) transforms the **relationship** from power-based to **trust-based**. Publishing rights in plain language builds voluntary compliance and public confidence.

3 Integration Over Fragmentation

From 128 fragmented apps to **one Coretax Taxpayer Portal**. Single login = all services: registration, filing, payment, refund, tracking. **Moving from siloed systems to one Coretax platform improved data quality, automated workflows, and enabled real-time decision-making.**

4 Omni-Channel is Equity

Indonesia's **geographical diversity** leads to unequal access to Coretax. In rural areas, limited internet connectivity and inadequate digital infrastructure can be challenging. **In a geographically diverse country, Click-Call-Counter ensures no taxpayer is left behind regardless of digital access or literacy level.**

05 | Suggestions for Further BRITACOM Improvement

A Develop a BRITACOM Taxpayer Charter Framework

Encourage member jurisdictions to adopt or adapt a common Taxpayer Rights Charter, establishing baseline standards for transparency, fairness, and accountability.

C Build a Digital Transformation Peer Network

Establish a BRITACOM working group for digital tax administration, enabling jurisdictions to share lessons on core system implementation, change management, and taxpayer engagement.

B Share Identity Verification Good Practices

Create a knowledge product (TSPP/TAPP) on unified identity systems — particularly NIK-as-TIN models and cross-agency database integration — to support jurisdictions planning similar reforms.

D Expand SME Tax Service Guidance

Develop TSPP/TAPP products specifically covering MSME segmentation, simplified tax regimes, and capacity-building (BDS-type) programs, drawing from diverse member experiences.



02 | Overview of Taxpayer Services: 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.

➤ Secure & Unified Identity Verification

Individual Taxpayers

- ✓ NIK (National ID) = NPWP (TIN)
- ✓ Mandated by Harmonization of Tax Regulations Law
- ✓ Validated against Dukcapil (Civil Registry) database
- ✓ Face recognition & biometric verification
- ✓ Supports whole-of-government interoperability

Corporate Taxpayers

- ✓ NPWP as tax identifier
- ✓ Data aligned with AHU (Ministry of Law)
- ✓ OSS (Online Single Submission) system integration
- ✓ Electronic integrated licensing platform
- ✓ Single business identity across all government services

Cybersecurity Posture

- ✓ ISO/IEC 27001 certified ISMS framework
- ✓ Multi-factor authentication controls
- ✓ Continuous security monitoring & incident response
- ✓ Periodic penetration testing & vulnerability assessment
- ✓ Risk-based information security governance