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THE IMPLEMENTATION OF CORETAX ON CORPORATE TAXPAYER COMPLIANCE AND EFFICIENCY IN TAX REPORTING AT CV. X

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Abstract: This study aims to analyze the impact of implementing the Core Tax Administration System (Coretax) on corporate taxpayer compliance and reporting efficiency at CV. X. Coretax is a digital innovation developed by the Directorate General of Taxes (DGT) to modernize tax administration through an integrated and automated system. This research adopts a descriptive qualitative approach, using documentation techniques based on tax payment and reporting records from January to March 2025. The findings reveal that the implementation of Coretax has positively influenced the company's tax compliance. This is evidenced by timely tax reporting and payment, more accurate data validation, and a reduction in corrections by the tax authority. Furthermore, Coretax enhances tax reporting efficiency in terms of time, cost, and human resources. The automation and integration of e-billing within the system streamline the reporting process, eliminating the need for manual input of payment data. Therefore, Coretax proves to improve the company's internal tax governance while also strengthening the collaborative relationship between taxpayers and the tax authority.

Keywords: *Coretax, tax compliance, reporting efficiency, tax information system, tax digitalization*

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1. Introduction

Taxes are the primary source of state revenue used to finance national development and the administration of government. Therefore, optimizing tax revenue has become a priority for the Directorate General of Taxes (DGT) in order to strengthen the country's fiscal structure. One of the efforts made to achieve this goal is by encouraging taxpayer compliance, particularly corporate taxpayers, through reforms in the tax administration system.

In line with the development of information technology, the DGT launched the Core Tax Administration System (Coretax) as a form of digital-based modernization of tax services. Coretax is designed to replace the previous legacy system with one that is integrated, automated, and real-time. This system includes various features such as automatic data validation, online reporting and payment systems, and integration of tax databases. The objective is to increase data accuracy, accelerate administrative processes, and provide convenience for taxpayers in fulfilling their obligations.

In the context of corporate taxpayers, compliance is not only seen from the formal aspect, such as timely submission of tax returns (SPT), but also from the material aspect—accurate tax reporting that reflects actual conditions. The digitalization through Coretax is expected to reduce the potential for non-compliance, whether intentional or due to administrative negligence. On the other hand, the implementation of this system also has the potential to improve reporting efficiency in terms of time, cost, and labor.

However, the adoption of new technology often brings its own challenges, such as human resource readiness, internal system adaptation, and technological stability. Therefore, it is necessary to conduct a study to assess the extent to which the implementation of Coretax affects corporate taxpayer compliance and efficiency in tax reporting, particularly in medium-scale companies such as CV. X.

CV. X is one of the corporate taxpayer entities that has begun implementing Coretax in its tax reporting and payment processes. This study aims to examine the impact of the system's implementation on tax compliance behavior and operational efficiency in tax reporting within the company. The results of this research are expected to provide practical contributions for the company and serve as academic references in the field of digital taxation literature.

This research aims to: (1) Analyze the impact of Coretax implementation on the compliance level of corporate taxpayers in fulfilling their tax obligations, particularly in timely, complete, and regulation-compliant reporting. (2) Analyze the effect of Coretax implementation on the efficiency of tax reporting, in terms of time, process convenience, and reduction of administrative errors at CV. X. (3) Analyze the relationship between compliance and efficiency in corporate taxpayers implementing the Coretax system in their tax reporting activities.

2. Research Method

This study employs a qualitative research method. According to Sukmadinata (2009), qualitative research is conducted to describe and analyze phenomena, events, beliefs, attitudes, and social activities, both individually and in groups. According to Sugiyono (2011), qualitative research is used to examine natural object conditions, where the researcher serves as the key instrument.

This study uses a descriptive research method. Descriptive research is a method used to depict or explain a phenomenon or condition being studied in detail, without seeking cause-and-effect relationships or testing hypotheses. The aim is to describe what occurs as it is during the time of the study. In this research, the descriptive qualitative method is used to accurately and systematically describe facts, characteristics, and social phenomena occurring in the field, based on the perspectives, experiences, or meanings conveyed by the research subjects.

The research was conducted at CV. X over a three-month period, from January to March 2025. The location and timeframe were chosen because they are relevant to the research topic. The subject criteria are as follows: (1) Corporate taxpayers, and (2) Activated on the Coretax system since January 2025. According to Sugiyono (2015), a data source refers to where the data originates. This study uses secondary data, which refers to pre-existing data in the form of tax reporting and payment documents during the research period.

Data collection techniques involve identifying, recording, and gathering all data objectively and as it is (Sugiyono, 2015). In this study, the documentation technique is used, which involves recording and collecting data identified from documents related to the research problem.

A research instrument is a tool or device used by researchers to collect data or information related to the objectives and focus of the study. In this study, the instruments used are: (1) The researcher – The researcher acts as the primary instrument by directly observing, interviewing, conducting field observations, and analyzing the collected data. (2) Documents and archives – These consist of written or visual data relevant to the research topic. This instrument is used to collect data from documents or written materials that are relevant to the study.

According to Miles and Huberman, data analysis involves three concurrent flows of activity: data reduction, data display, and conclusion drawing/verification.
The data analysis technique in this study follows qualitative data analysis as proposed by Miles and Huberman. They state that the activities in qualitative data analysis are carried out interactively and continue throughout all stages of the research until the data is saturated. The data analysis activities include: (1) Data Reduction – This refers to the process of selecting, focusing, simplifying, abstracting, and transforming raw data that emerges from written field notes. In qualitative research, data reduction can be done in many ways, such as through strict selection, summaries, brief descriptions, classification into broader patterns, and so forth. (2) Data Display – After data reduction, data is displayed in the form of brief descriptions, charts of relationships between categories, and similar formats. In qualitative research, narrative text is commonly used to present data, making it easier to understand and plan subsequent steps. (3) Conclusion Drawing/Verification – This is the process of drawing conclusions and verifying them. After focusing and presenting the data, conclusions can be drawn, clarifying previously unclear issues based on the processed data, and ensuring the accuracy of the collected information.

3. Results and Discussion

3.1 Results

CV. X is a company operating in the iron trading sector and other building materials based in the city of Surakarta. Along with the rapid business growth and the increasing number of distribution partners and commercial transactions, the company's tax administration responsibilities have become more complex, requiring high levels of efficiency and accuracy.
As a business entity in the form of a CV (Commanditaire Vennootschap), CV. X has several tax obligations that reflect its overall economic activities. These obligations include: (1) Corporate Income Tax (PPh Badan)**:** imposed on the company's annual business profits, requiring accurate bookkeeping and annual reporting in the form of the Corporate Income Tax Return (SPT Tahunan PPh Badan). (2) Value Added Tax (VAT/PPN): applied to all sales transactions of taxable goods (BKP) to both institutional clients and retailers. VAT must be reported monthly and accompanied by electronic tax invoices. (3) Income Tax Article 21 (PPh 21): related to tax withholding on the income of permanent and non-permanent employees. *This withholding must be reported and paid regularly every month.*

In practice, prior to the 2025 fiscal year, CV. X still used a semi-manual method for tax reporting. This meant that transaction data collection was carried out by combining the company's internal accounting system with manual input into the DGT's tax reporting systems, such as e-Filing and e-Billing. This process was time-consuming and labor-intensive, and carried a high risk of errors in calculations, reporting, and attaching supporting documents. In response to the need for greater efficiency and accuracy in managing tax obligations, and in line with the evolving policies of the Directorate General of Taxes (DGT), CV. X began implementing the Coretax system at the start of 2025.

Coretax itself is a strategic initiative by the DGT aimed at digitizing the entire ecosystem of tax administration in Indonesia. This system integrates several processes such as: (1) Registration and updating of taxpayer data. (2) Automated completion and submission of tax returns (SPT). (3) Dashboard-based tax payment and reporting. The implementation of Coretax at CV. X aims to minimize reporting errors, enhance internal compliance, and create a more efficient and well-documented tax reporting process. This transition is also aligned with the requirements for compliance audit trails by tax authorities and the company's need for transparency and administrative efficiency in taxation.

It is important to note that the success of implementing a new system like Coretax depends not only on technical aspects but also on human resource adaptation, strengthening of internal policies, and managerial supervision in its utilization. Therefore, analyzing the impact of Coretax implementation on corporate taxpayer compliance and reporting efficiency is highly relevant and significant for further study, as a basis for evaluation and improvement of tax governance at CV. X.

The implementation of the Coretax system at CV. X marks a significant digital transformation in the management and reporting of the company's tax obligations. Based on internal observations and interviews with tax administration staff and management, several important changes were identified in the following areas:

a. Tax Return (SPT) Compliance. Before the implementation of Coretax, the submission of both monthly and annual tax returns (SPT) was often delayed, resulting in administrative fines from the Directorate General of Taxes (DGT). Moreover, the data in the reports frequently needed corrections due to discrepancies between supporting documents and manually entered information. However, after adopting Coretax, reporting became more structured and timelier. The system offers automatic reminders and pre-set input templates aligned with the latest tax regulations, minimizing the risk of delays and improving the accuracy of SPT completion.
b. Tax Data Validation. Prior to Coretax, tax data validation was done manually, relying on administrative staff input, which often led to errors such as inconsistent income tax (PPh) calculations, duplicate transactions, or incorrect account coding. These issues increased the risk of audits and corrections by the DGT. With Coretax, validation is automated and standardized. The system can detect discrepancies such as mismatches between input and output VAT data, invoice amount inconsistencies, and incorrect tax object codes. This real-time validation drastically reduces the potential for human error.
c. Tax Compliance Costs. Before the digital transformation, the company often hired tax consultants to assist with routine reporting and document corrections, resulting in high compliance costs, especially during year-end reconciliation or tax audits. Since the implementation of Coretax, reliance on external consultants has decreased. The system provides comprehensive technical guidance, enabling internal staff to manage tax reporting independently. This has led to cost efficiency, as there is no longer a need to allocate large budgets for professional assistance except in specific circumstances.
d. Human Resource Workload. Previously, the workload of the finance and tax staff tended to pile up near monthly or annual reporting deadlines. Manual document collection, data entry, and repeated checks consumed significant time and energy, often delaying other work. With Coretax fully operational, the workload is more evenly distributed because the system supports phased reporting and allows for continuous transaction logging. Processes such as invoice creation, automatic calculation of PPh and VAT, and early reporting can

now be handled more efficiently. This has had a positive impact on productivity and work-life balance for finance staff.

e. Communication with the Directorate General of Taxes (DGT). Before Coretax, communication between the company and the DGT was conducted via email, official letters, or even direct visits to the local Tax Office (KPP). These processes often involved long waiting times and were sometimes inefficient, especially for verification or clarification matters. Coretax offers an interactive dashboard that allows direct two-way communication between the taxpayer and the DGT. Through this system, the company can submit inquiries, receive audit notifications or clarification requests, and access its tax reporting and payment history. Communication becomes faster, better documented, and more transparent.

Overall, the implementation of Coretax has created widespread positive impacts—not only in technical aspects of reporting but also in organizational and managerial dimensions. These changes serve as early indicators that the digitalization of the tax system can enhance the integrity of tax administration, operational efficiency, and the relationship between taxpayers and tax authorities.

3.2 Discussion

Coretax and Taxpayer Compliance

The increase in tax compliance through the implementation of digital systems such as Coretax can be explained using the Technology Acceptance Model (TAM) developed by Davis (1989). TAM states that two main factors influence the acceptance of technology:

a. Ease of Use: the degree to which a technology is perceived as easy to learn and use by the user.
b. Perceived Usefulness: the degree to which a technology is perceived as enhancing the user's job performance.

In the context of CV. X, the Coretax system is considered to have a high level of ease of use due to its user-friendly interface and integrated digital guidance. Moreover, the perceived benefits are clear: the system helps avoid errors, speeds up reporting, and provides automatic notifications for deadlines.

In addition to TAM, compliance theory suggests that compliance can be improved if the legal system (in this case, the tax system) is perceived as fair and consistent, transparent, and procedurally straightforward. The implementation of Coretax supports these principles through information transparency, access to reporting history, and standardized procedures. Its impact is evident in the following empirical indicators:

a. Reduction in reporting delays: The system provides automatic notifications approaching reporting deadlines.
b. Improved reporting quality: With automated validation, data is more accurate and complete.
c. Reduction in corrections by the DGT: Fewer errors in reporting reduce the frequency of corrections or clarifications from the tax office.

These findings align with the research by Muhammad Aburizal Al Maliki (2025), who stated that Coretax, as a tax system, has a positive impact on tax efficiency, accuracy, and transparency. In other words, Coretax is not merely a technical tool but also drives behavioral change and promotes a more systematic compliance culture among business actors.

In the case of CV. X, compliance is demonstrated through the tables of Corporate Income Tax (Article 25) installment payment dates, Article 21 Income Tax Return reporting, and VAT Periodic Return reporting.

Table 1. Instalment Payment of Corporate Income Tax (Article 25)

Tax Period	Due Date	Payment Date
January 2025	February 15, 2025	February 14, 2025
February 2025	March 15, 2025	March 6, 2025
March 2025	April 15, 2025	April 10, 2025

Source: Processed from tax payment data on the Coretax Web System, 2025.

From the instalment payment table above, it is shown that CV. X made instalment payments before the due date, with an average payment date around the 10th of the following month.

Table 2. Reporting of Article 21 Income Tax Return (SPT)

Tax Period	Due Date	Payment Date
January 2025	February 20, 2025	February 17, 2025
February 2025	March 20, 2025	March 19, 2025
March 2025	April 20, 2025	April 10, 2025

Source: Processed from tax reporting data on the Coretax Web System, 2025.

The table also indicates that CV. X consistently filed the Article 21 Income Tax Returns in an orderly manner and earlier than the due date in each tax period.

Table 3. Reporting of Periodic VAT Returns

Tax Period	Due Date	Payment Date
January 2025	February 28, 2025	February 26, 2025
February 2025	March 31, 2025	March 20, 2025
March 2025	April 30, 2025	April 16, 2025

Source: Processed from tax reporting data on the Coretax Web System, 2025.

In the table of Periodic VAT Return reporting, it is shown that CV. X submitted the reports before the respective deadlines. The analysis of the tax payment and reporting tables of CV. X above shows that the company consistently makes tax payments and filings before the due dates. This consistency demonstrates that CV. X:

a. Has a high level of tax compliance, particularly in fulfilling its tax payment and reporting obligations?
b. Has implemented an integrated tax information system Coretax which assists in reminding the company of tax payment and reporting schedules.
c. Shows the company's commitment to sound tax governance and adherence to tax regulations.

Such compliance not only helps avoid administrative sanctions but also reflects a positive image in the eyes of tax authorities and other stakeholders.

Tax Reporting Efficiency

In addition to compliance aspects, one of the main benefits of Coretax experienced directly by CV. X is the improvement in efficiency in tax reporting and administration processes. This efficiency spans several dimensions:

a. **Time Efficiency**. Previously, preparing and completing tax reports required significant time due to the manual nature of the process. With Coretax, transaction data is directly integrated into the reporting system, allowing faster data entry and minimizing input errors. Additionally, the automatic reminder feature helps ensure the company does not miss reporting deadlines.
b. **Cost Efficiency**. In the past, the company allocated additional funds for tax consultants to assist with complex filings, especially during annual reporting. Since Coretax was implemented, most processes have been carried out independently by the internal finance staff. This has reduced external costs and minimized penalties resulting from delays or reporting errors.
c. **Human Resource Efficiency**. Before digitalization, finance staff had to manually interpret and stay updated with constantly changing tax regulations. Now, the Coretax system provides built-in guidance, automatic validation, and regulation references accessible directly through the dashboard. As a result, administrative workload is reduced, and human resources can focus on more strategic activities.

This efficiency is supported by research findings:

Munandar and Korat C (2025), in their study, stated that the Coretax system facilitates efficient and transparent tax reporting, payment, and compliance for individuals and business entities.

CV. X's own efficiency analysis is evidenced by the feature that links e-Billing payments with SPT reporting in Coretax. If an e-Billing issued from a draft SPT is paid, the system automatically updates the SPT status as "reported" and generates the Electronic Filing Receipt (BPE). This demonstrates that the implementation of Coretax in SPT reporting is highly efficient, as taxpayers no longer need to manually input the State Revenue Transaction Number (NTPN) from the tax payment receipt into the SPT report.

4. Conclusion

Based on the analysis of tax reporting and payment data from CV. X, supported by various academic literature reviews, it can be concluded that the implementation of the Coretax system has had a significant positive impact on various aspects of tax administration and compliance, particularly among corporate taxpayers.

a. From the perspective of taxpayer compliance, Coretax has helped taxpayers file their reports on time, including Article 21 Income Tax Returns, Periodic VAT Returns, and Article 25 installment payments. CV. X, as the case study, has consistently reported and paid taxes before the due dates. This reflects the effectiveness of the alert and automation systems built into Coretax, which have clearly improved fiscal discipline and minimized the risk of late penalties.
b. In terms of tax administration efficiency, the Coretax system facilitates a simpler, integrated, and faster reporting process. What previously required manual handling can now be done electronically, with automatic data verification and standardized document uploads. This efficiency not only reduces the administrative burden on taxpayers but also

accelerates service processes on the part of the tax authority (DGT), such as data validation, matching, and issuance of filing receipts.

c. As part of the Directorate General of Taxes' digital transformation, Coretax plays a key role in advancing the digitalization of tax-related business processes. The platform enables businesses to adapt to a more transparent and accountable digital tax ecosystem. Moreover, Coretax integrates with other systems such as e-Bupot, e-Faktur, and tax billing, which ultimately enhances the quality of internal control and corporate financial reporting.

Overall, it can be concluded that Coretax is not merely an electronic tax reporting system, but a strategic initiative in Indonesia's digital tax reform. It supports the creation of a sustainable tax compliance culture, accelerates digital transformation in the public sector, and strengthens the collaborative relationship between taxpayers and fiscal authorities.

With optimal and continuous implementation, Coretax is expected to serve as the foundation of a modern tax system that is efficient, technologically adaptive, and responsive to the needs of corporate taxpayers in the digital era.

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