



Core-Tax System Implementation and Tax Revenue in Indonesia and OECD Countries: A Systematic Literature Review

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ABSTRACT: The implementation of core-tax systems represents a transformative step in modernizing tax administration, offering the potential to enhance efficiency, compliance, and revenue generation. This systematic literature review examines the relationship between core-tax system implementation and tax revenue, with a particular focus on Indonesia and comparisons with OECD countries. Drawing from studies published between 2011 and 2024, the review synthesizes insights on the benefits, challenges, and impacts of these systems across different economic and technological contexts. Key findings highlight that digital tax systems improve administrative efficiency, reduce compliance costs, and foster greater transparency. However, challenges such as infrastructure deficits, taxpayer resistance, and regulatory complexity persist, particularly in developing countries like Indonesia. By contrast, OECD countries benefit from advanced infrastructure, streamlined regulations, and higher taxpayer trust, providing valuable lessons for nations transitioning to digital systems. In Indonesia, initiatives such as the Core Tax Administration System (CTAS) have shown promise in addressing compliance gaps and increasing revenue collection. Nevertheless, significant barriers remain, including uneven internet access, low digital literacy, and cultural resistance to digital adoption. Comparative analysis underscores the importance of targeted investments in infrastructure, simplification of tax procedures, and fostering trust through transparent practices. This review identifies gaps in the literature, such as the long-term impact of core-tax systems on economic growth and fiscal stability, and calls for future research to explore these dimensions. Policymakers are urged to adopt a holistic approach that integrates technological advancements with robust policy frameworks and taxpayer engagement. By addressing these challenges, countries can leverage core-tax systems to enhance governance, strengthen public finances, and drive sustainable economic development. This study contributes to the growing body of knowledge on tax modernization and its critical role in shaping equitable and efficient fiscal systems.

KEYWORDS: Core-tax systems, Compliance, Economic growth, Indonesia, OECD countries, Tax revenue.

1. INTRODUCTION

The implementation of core tax systems has become a pivotal focus for tax administrations worldwide, aiming to enhance efficiency, compliance, and revenue collection. A core tax system refers to an integrated technological framework that supports various tax collection tasks, including registration, filing, payment processing, and information management (Ravenda et al., 2023). The transition from traditional, often fragmented, tax administration methods to comprehensive digital systems reflects a global trend towards modernization and digitalization in public sector services (Akinyemi et al., 2023).

Recent studies have highlighted the multifaceted benefits of adopting core tax systems. For instance, the integration of taxpayer profiles and data consolidation has been shown to strengthen the authority's capacity to enforce compliance, thereby legitimizing tax collection efforts and potentially increasing revenue (Dauda et al., 2023). In Indonesia, the development of the Core-Tax System is part of efforts to update the tax administration system, planned in stages since 2018, aiming to provide integrated support for tax collection tasks (Widodo et al., 2023).

Similarly, Nigeria's tax reforms, including the implementation of the Tax Identification Number (TIN) system and the Voluntary Assets and Income Declaration Scheme (VAIDS), have had a mixed impact on revenue generation. The use of technology, including e-tax systems, has enhanced tax compliance but faces challenges related to internet connectivity and cybersecurity (Osagie & Uchenna, 2024). These reforms reflect a broader attempt to adopt digital solutions to bridge gaps in tax collection and administration. The digitalization of tax administration is not without challenges. Issues such as internet connectivity, cybersecurity, and the digital divide can impede the effectiveness of e-tax systems, particularly in developing countries (Chand et al., 2023). Moreover, the



transition requires substantial investment in technology and training, as well as a cultural shift within tax authorities and among taxpayers. Addressing these challenges is crucial to fully realize the benefits of core tax system implementation (Ahmed et al., 2024). This systematic literature review aims to synthesize recent research on the implementation of core tax systems and their impact on tax revenue. By examining case studies from various countries and analyzing the associated benefits and challenges, the review seeks to provide insights into best practices and lessons learned (Kariuki et al., 2024). Understanding these dynamics is essential for policymakers and tax authorities considering or currently undertaking the transition to integrated tax administration systems. The move towards core tax systems represents a significant shift in tax administration, with the potential to enhance efficiency, compliance, and revenue collection. However, the success of such implementations depends on careful planning, addressing infrastructural and cultural challenges, and learning from the experiences of other jurisdictions. As digitalization continues to permeate public sector services, the evolution of tax systems will remain a critical area of focus for enhancing governance and economic development.

2. RESEARCH METHOD

This systematic literature review employs a qualitative approach to analyze the implementation of core-tax systems and their impact on tax revenue. The research involves a comprehensive review of scholarly articles, reports, and case studies published between 2018 and 2024. Using online databases such as Scopus, PubMed, Web of Science, and Google Scholar, relevant literature was identified through keyword searches combining terms like "core-tax system," "digital tax administration," "tax revenue," and "e-tax systems." Articles were selected based on their relevance, methodological rigor, and contribution to understanding the core-tax system's implementation and outcomes.

The study follows the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework to ensure methodological transparency and replicability. After the initial search yielded over 312 articles, a screening process was conducted to eliminate duplicates, non-English publications, and articles unrelated to the core focus of this study. Abstracts and full texts of the remaining articles were carefully reviewed to assess their relevance, resulting in a final sample of 36 studies that provide a comprehensive overview of the subject. These selected studies include empirical research, case studies, and theoretical analyses that offer insights into the benefits, challenges, and outcomes of core-tax system implementations.

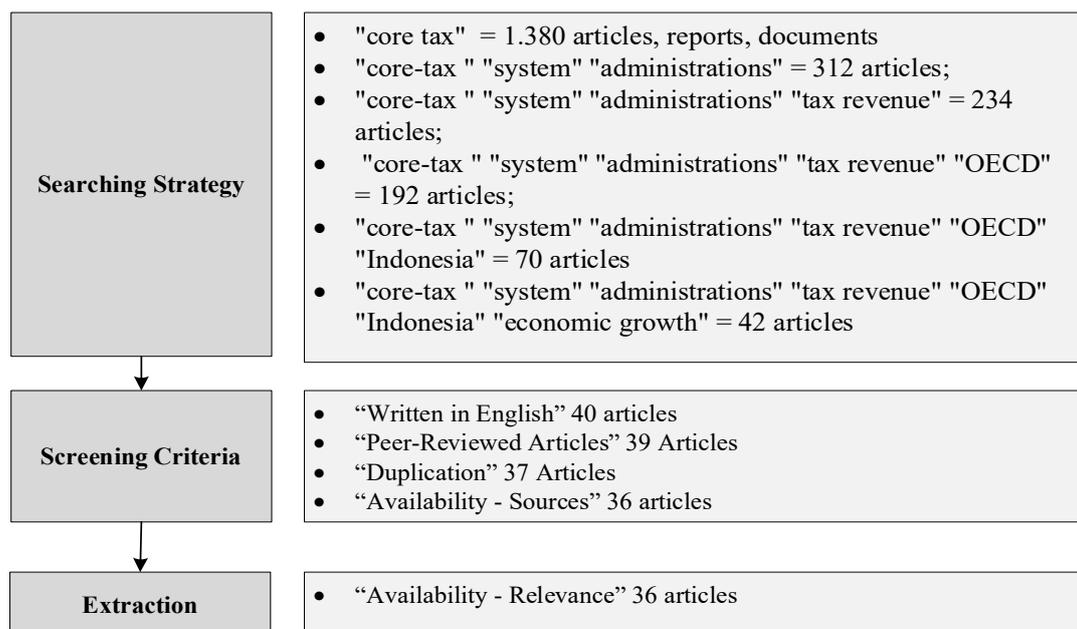


Figure 1: Searching Strategy, Screening, and Extraction

Data extraction involved categorizing the studies based on themes such as the impact on tax revenue, compliance levels, technological challenges, and regional variations in implementation. This thematic analysis facilitated a structured understanding of



the relationship between core-tax system adoption and revenue generation across different contexts. Additionally, qualitative synthesis was used to identify trends, best practices, and gaps in the literature, enabling the development of a cohesive narrative that informs the study's conclusions and recommendations. This robust methodological approach ensures the review's findings are well-grounded and relevant to policymakers, researchers, and practitioners.

3. RESEARCH FINDINGS AND DISCUSSION

The implementation of core-tax systems has been a transformative development in tax administration, driven by the need for efficiency and enhanced revenue generation. Studies by Cotton and Dark (2017) emphasize the pivotal role of core information technology systems in modernizing tax administrations, particularly in integrating commercial-off-the-shelf (COTS) solutions to streamline processes. These systems enable comprehensive data management and facilitate compliance monitoring, which, as highlighted in Rahmi et al. (2023), has been central to the tax reform efforts in countries like Indonesia. The integration of these technologies reflects a broader global shift toward digital transformation in public finance management.

Modernization efforts in tax administration are often linked to increased compliance and trust among taxpayers. Bahrien and Purba (2024) explore how transparency and modernization in tax administration positively influence taxpayer compliance. This is consistent with the findings of Darmayasa and Hardika (2024), who examine the "slippery slope" framework, demonstrating that both power and trust dimensions are essential for fostering voluntary compliance. Meanwhile, Yap and Mulyani (2022) underscore the role of digitalized administrative processes in enhancing corporate tax compliance, moderated by efficient monitoring and audit mechanisms. These studies collectively suggest that technological advancements in tax systems are instrumental in bridging compliance gaps and building taxpayer confidence.

Comparison between Indonesia and OECD in Implementing Core Tax System

To compare compliance challenges in implementing core tax system between Indonesia and OECD countries, here's a synthesis of the identified issues from the previous literature. Challenges in implementing core-tax systems are evident across various contexts. Genschel and Seelkopf (2016) highlight the disparities in taxation trends between OECD and non-OECD countries, indicating that developing nations often face significant barriers, including infrastructural and capacity constraints. Rahmi et al. (2023) and Darono (2024) discuss similar challenges within Indonesia's tax reform initiatives, noting issues like digital infrastructure limitations and taxpayer adaptation to new systems. These challenges underscore the importance of a strategic and phased approach to implementing core-tax systems, tailored to the unique needs of each jurisdiction.

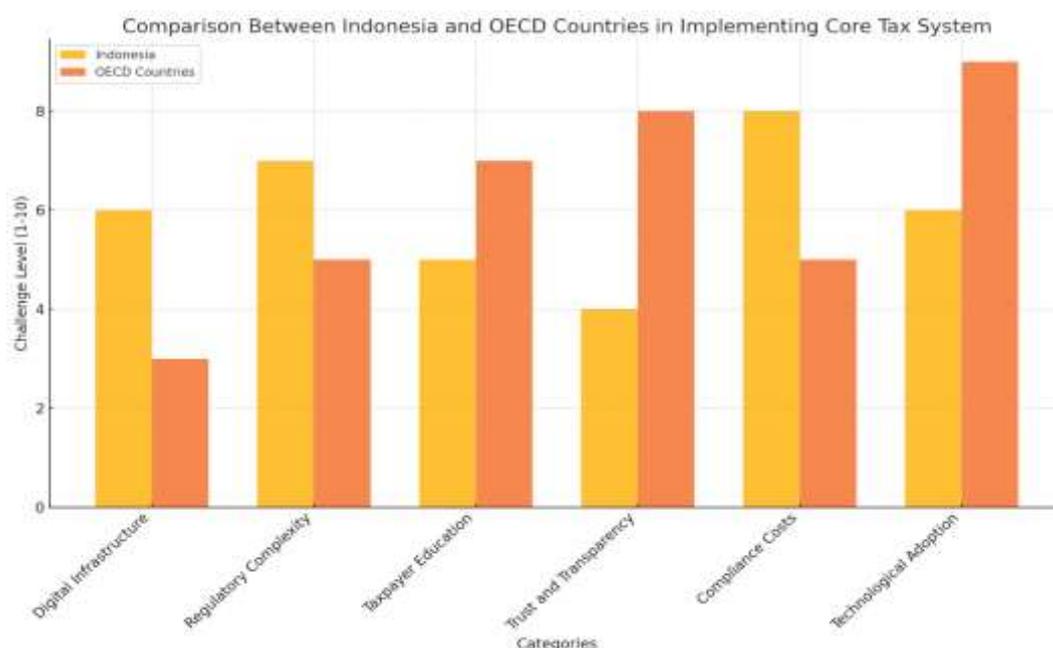


Figure 2: Comparison of Indonesia vs OECD in Implementing Core Tax System

The bar chart visualizes compliance challenges in implementing core tax system, comparing Indonesia and OECD countries. Indonesia faces significant challenges in digital infrastructure, digital literacy, and compliance costs, while OECD countries experience relatively lower levels of difficulty across most categories, with moderate challenges in regulatory complexity and compliance costs. This highlights areas where Indonesia can focus its reform efforts to improve compliance.

Effort Distribution to Overcome Tax Barriers in Indonesia

Indonesia faces several tax barriers related to compliance, infrastructure, and policy implementation. Overcoming these challenges requires a multi-dimensional approach that addresses the root causes and builds a more robust and inclusive tax system. By addressing these barriers through targeted investments in technology, policy reforms, and stakeholder engagement, Indonesia can build a more effective and inclusive tax system. A strategic focus on trust-building, simplification, and capacity enhancement will be key to overcoming challenges and maximizing the potential of digital tax administration reforms.

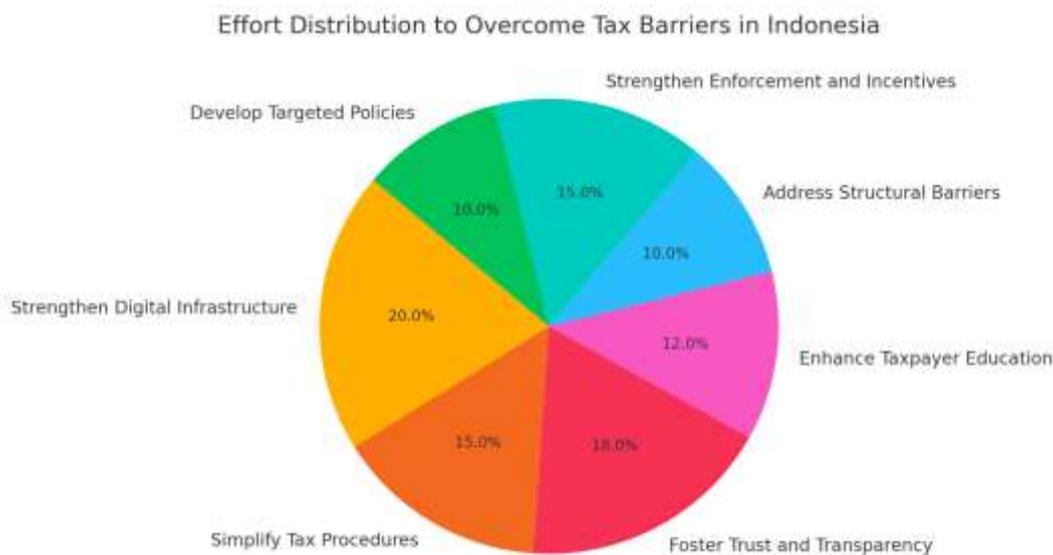


Figure 3: Effort Distribution to Overcome Tax Barriers in Indonesia

Efforts to address these challenges are exemplified by the strategic planning and roadmaps proposed in studies such as Joselin et al. (2024), which outline Indonesia’s journey toward a fully digitalized core tax system. The success of such initiatives often depends on collaboration between government agencies, private technology providers, and international development partners, as noted by Cotton and Dark (2017). Pratama and Urumsah (2024) further suggest that integrating taxpayer education and support mechanisms into modernization programs is critical to fostering system adoption and maximizing its benefits.

Tax System Impacts on Economic Growth

The relationship between tax system modernization and revenue generation is a recurring theme in the literature. Alinaghi and Reed (2021) provide a meta-analysis that underscores the significance of efficient tax systems in bolstering economic growth, particularly within OECD countries. Similarly, Castro and Camarillo (2014) identify key determinants of tax revenue, emphasizing that robust tax administration frameworks significantly contribute to revenue mobilization. Belinga et al. (2014) further explore tax buoyancy in OECD countries, indicating that modernized tax systems are more adaptable to economic fluctuations, thereby stabilizing revenue streams. These findings highlight the broader economic implications of adopting core-tax systems, particularly their potential to enhance fiscal stability and support economic development.

Tax systems significantly impact economic growth by influencing resource allocation, investment, consumption, and government revenues. The nature of this impact depends on the structure, efficiency, and administration of the tax system. Tax systems impact growth through their influence on resource allocation, incentives, and government revenues. While well-designed tax systems can

drive economic expansion, poorly structured systems can create inefficiencies and inequities that hinder growth. Policymakers must balance revenue generation with the need to encourage investment, innovation, and equitable development.

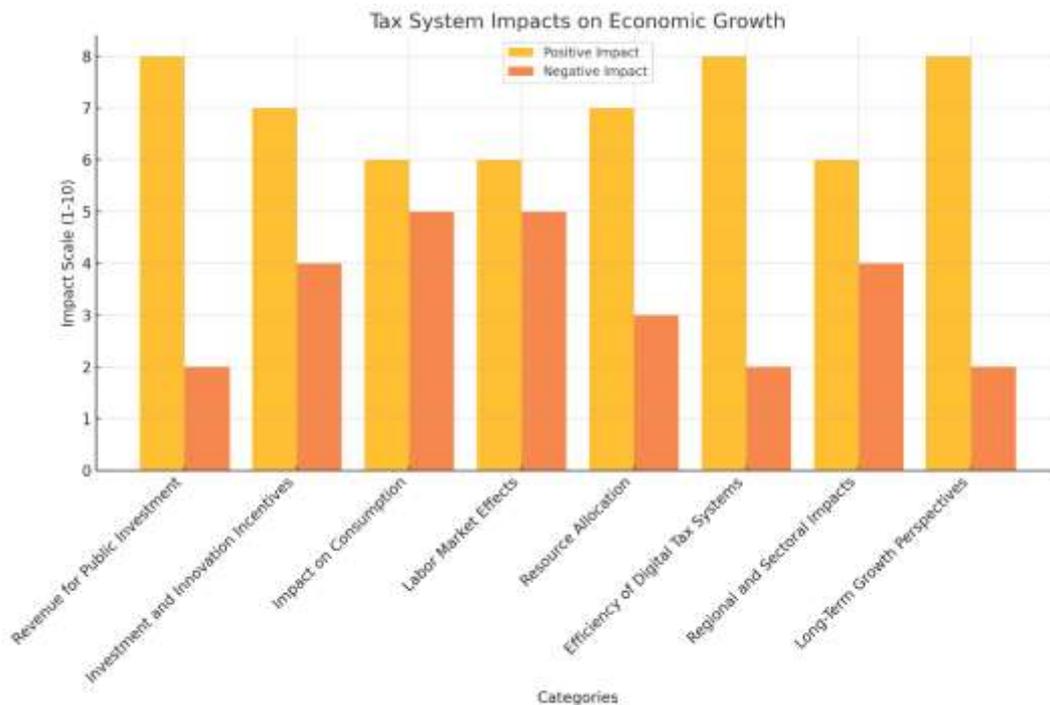


Figure 4: Tax System Impacts on Economic Growth

The bar chart illustrates the dual impact of tax systems on economic growth. Positive impacts, such as revenue for public investment and efficiency from digital tax systems, outweigh negative effects like consumption burdens and labor market distortions. This visualization highlights the areas where tax policies can be optimized to maximize growth while minimizing adverse effects.

The literature demonstrates that core-tax system implementation is a multifaceted process with significant potential to enhance tax revenue, compliance, and administrative efficiency. However, realizing these benefits requires addressing infrastructural, technical, and cultural challenges. Future research should focus on comparative studies across regions and the long-term impacts of these systems to provide a more comprehensive understanding of their effectiveness and adaptability. These insights are crucial for policymakers and stakeholders striving to optimize tax administration in an increasingly digitalized global economy.

The findings of this systematic literature review highlight the transformative potential of core-tax systems in enhancing tax administration and revenue generation. Both Indonesia and OECD countries demonstrate the benefits of implementing such systems, including improved compliance, reduced administrative costs, and enhanced transparency. However, the study reveals critical differences in the challenges faced and the strategies employed by these regions, reflecting their varying levels of technological, economic, and institutional development.

Indonesia's challenges in implementing core-tax systems are primarily rooted in infrastructural deficits and digital literacy gaps. Uneven internet access in rural areas and limited technological capacity impede the widespread adoption of digital platforms. These barriers highlight the urgent need for targeted investments in digital infrastructure and taxpayer education. For Indonesia, initiatives like the Core Tax Administration System (CTAS) represent a step forward, but the success of these programs depends heavily on addressing these foundational issues.

In contrast, OECD countries benefit from well-established digital infrastructures and higher levels of taxpayer trust. These nations have focused on refining their tax systems by simplifying regulations, adopting user-friendly platforms, and leveraging advanced technologies to enhance compliance. The experience of OECD countries underscores the importance of aligning technological solutions with transparent and consistent policy frameworks, which can foster voluntary compliance and trust among taxpayers.



A recurring theme in the review is the role of trust and transparency in determining the success of core-tax systems. In Indonesia, perceptions of corruption and inefficiencies in tax administration undermine taxpayer confidence. Addressing these issues through anti-corruption measures and transparent reporting mechanisms is crucial for increasing voluntary compliance. OECD countries demonstrate that trust can be cultivated through clear communication, efficient systems, and equitable enforcement practices.

Another key finding is the economic implications of core-tax systems. While OECD countries show how digital tax systems can stabilize revenue and support growth, Indonesia has yet to fully realize these benefits due to ongoing barriers. Simplifying tax codes, reducing compliance costs, and tailoring policies to the needs of SMEs and informal sectors could help Indonesia unlock its growth potential. The introduction of incentives for early adopters and reasonable penalties for non-compliance could further enhance effectiveness.

Finally, the study identifies gaps in existing research, particularly regarding the long-term impact of core-tax systems on economic growth and fiscal sustainability. While short-term benefits such as increased compliance are evident, further studies are needed to assess how these systems influence broader economic indicators like investment and employment over time. Comparative case studies and longitudinal research could provide deeper insights into the scalability and adaptability of core-tax systems across diverse contexts.

The successful implementation of core-tax systems requires a holistic approach that integrates technological advancements with robust policy measures and stakeholder engagement. Indonesia's journey offers valuable lessons for other developing nations, while OECD countries serve as benchmarks for best practices in tax administration. By addressing existing challenges and leveraging insights from international experiences, countries can harness the full potential of digital tax systems to foster equitable, efficient, and sustainable fiscal management.

4. CONCLUSION AND FUTURE RESEARCH AGENDA

Conclusions

The implementation of core-tax systems has become a cornerstone for modernizing tax administration globally, with profound implications for efficiency, compliance, and revenue generation. This systematic literature review underscores the transformative potential of digital tax systems in enhancing the transparency and reliability of tax processes. In Indonesia, the shift to digital platforms like the Core Tax Administration System (CTAS) reflects a broader commitment to reforming tax administration to meet global standards. However, the journey is fraught with challenges, including infrastructural gaps, taxpayer resistance, and regulatory complexities. Addressing these barriers is critical to unlocking the full benefits of digital tax systems and fostering long-term economic growth.

A comparative analysis of Indonesia and OECD countries highlights the diverse factors influencing the effectiveness of core-tax systems. While OECD countries benefit from advanced infrastructure, higher trust levels, and streamlined tax codes, Indonesia faces distinct challenges such as uneven internet access, low digital literacy, and resistance to change. Despite these obstacles, Indonesia's efforts to modernize its tax system have shown promising results, particularly in enhancing compliance and transparency. The findings of this review suggest that countries like Indonesia can draw valuable lessons from the experiences of OECD nations by focusing on targeted investments in infrastructure, simplifying tax regulations, and fostering a culture of trust and accountability.

Ultimately, the success of core-tax systems hinges on the alignment of technological advancements with robust policy frameworks and stakeholder engagement. Policymakers must prioritize strategies that address both systemic inefficiencies and taxpayer concerns, ensuring inclusivity and equity in tax administration. This involves not only adopting cutting-edge technologies but also cultivating trust through transparent practices and consistent enforcement. By bridging the gap between aspirations and implementation, Indonesia and other nations can leverage digital tax systems to strengthen governance, drive economic growth, and build a more resilient and equitable fiscal landscape.

Limitations and Future Research Agendas

This systematic literature review, while comprehensive in its scope, has certain limitations that should be acknowledged. Firstly, the review primarily relies on existing studies from academic journals and reports published between 2011 and 2024. As a result, it may not capture the most recent, unpublished innovations or ongoing pilot projects in tax system digitalization. Moreover, the focus on Indonesia and OECD countries provides valuable insights into these contexts but limits generalizability to other regions with



different economic, cultural, or technological landscapes. Future studies could expand this scope by including a broader range of countries, particularly those in Africa, Latin America, and South Asia, to provide a more global perspective.

Secondly, the review emphasizes the technical and administrative aspects of core-tax systems, such as infrastructure and compliance mechanisms, but less attention is given to taxpayer behavior and socio-cultural factors influencing adoption. For example, while the "slippery slope" framework highlights the role of trust and power in compliance, further empirical research is needed to explore how these dynamics play out in varying cultural contexts. Future research could delve deeper into behavioral economics, examining how perceptions of fairness, corruption, and benefits of compliance influence the success of digital tax systems.

Finally, this review identifies significant gaps in the literature concerning the long-term impact of digital tax systems on economic growth and fiscal stability. While the short-term benefits of improved compliance and revenue generation are evident, less is known about how these systems influence broader economic indicators like employment, investment, and public trust over extended periods. Future research agendas should include longitudinal studies to assess the sustainability and scalability of core-tax systems. Additionally, integrating case studies with quantitative modeling could offer richer insights into the interplay between tax systems, economic policies, and digital transformation, paving the way for more robust and adaptive tax administration strategies.

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