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Research Article

Digital Tax Strategy Transformations Support National Competitiveness

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Abstract: Digital transformation in the taxation system is one of the strategic steps of the Indonesian government in increasing administrative efficiency and state revenue. This study aims to analyze the form of digital tax strategy transformation in Indonesia, identify challenges and opportunities in its implementation, and assess its contribution to increasing national competitiveness. Based on literature studies and current policy analysis, it was found that tax digitalization shows progress through the implementation of e-filing, e-invoices, e-forms, and the imposition of Value Added Tax or VAT on digital services. Digitalization is still dominated by administrative aspects and has not fully touched on the strategic aspects of tax compliance. The challenges faced include low digital and tax literacy, limited technological infrastructure, and resistance from business actors, especially the informal sector and MSMEs. This study contributes to formulating policy recommendations to strengthen the implementation of a digital tax strategy that not only focuses on compliance, but is able to expand the tax base, increase fiscal efficiency, and create a fairer tax system that supports national competitiveness.

Keywords: *Digital; National Competitiveness; Taxation Strategy*

1. Introduction

The development of digital technology has revolutionized almost all sectors of life, including the taxation system. In utilizing the digitalization space, efforts are needed to prevent geographical, gender, and age gaps in access and adoption of the internet and related devices [1]. According to the 2024 OECD Indonesia economic survey, it was stated that factors for improving tax administration include full utilization of digitalization which requires adequate connectivity and skilled tax personnel, the use of computer systems to manage third-party data and implementing *prefiling returns* (filling in part of the tax data on the SPT by the authorities with information from third parties). The digitalization of government services continues to develop with the priority of accelerating digital transformation policies which include efforts to ensure independent regulation, improve digital skills throughout the population, improve the provision of electronic services or *e-delivery* , strengthen cybersecurity, and ensure better data privacy. Extensive digitalization has the potential to spur growth and help Indonesia achieve its aspirational goals towards Golden Indonesia 2024, recognizing opportunities to reap further benefits from digitalization and addressing challenges reflected in the emergence of related policy initiatives [1].

The increasing complexity of global digital transaction also presents challenges for tax authorities in developing an effective digital tax framework. The nature of digital business that does not recognize geographical boundaries makes it difficult to determine the location of economic activities, which ultimately affects the state's ability to enforce tax obligations, especially for multinational companies operating in Indonesia. In response to this, Indonesia

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has implemented various steps, such as the introduction of the concept of a digiral permanent establishment [2] and cooperation with international tax institutions to close legal loopholes and reduce profit shifting practices. The effectiveness of these steps need to be evaluated continuously, especially since digital business models are evolving rapidly and often outpacing the speed of regulatory updates.

Amidst the complexity of digital taxation challenges including tax base issues, data protection, cross-border regulations, and resistance from business actors in Indonesia, they are not only pursuing tax compliance, but also making digital taxation strategies a pillar of economic competitiveness (Renita Rahmawati & Novi Nurcahyani, 2024; Dwi Marlina Wijayanti, 2020). Digital transformation in the taxation system, especially with the rise of e-commerce and the digital economy, demands adaptation of fiscal policies and tax collection systems to remain relevant and effective. The Indonesian government has made various efforts to digitize taxes, such as implementing e-filing, e-bupot, and e-invoice, as well as regulating the imposition of Value Added Tax (VAT) on digital transactions (Alifah Hanif Syakirah et al., 2023; Fika Salsabila Putri et al., 2024).

Digitalization in the tax sector not only concerns the formal compliance aspect*,* but also how tax strategies can go beyond mere compliance *,* namely becoming a strategic instrument in driving efficiency, fairness, and national competitiveness. The *beyond compliance approach* emphasizes the importance of trust, education, digital literacy, and partnerships between tax authorities and taxpayers as part of the digital ecosystem (Indra Wijaya et al., 2024; Agus Suharsono et al., 2020).

In strengthening fiscal capacity and economic resilience in Indonesia, the transformation of tax administration through digitalization is increasingly positioned as a strategic tool. This transformation is not only about modernizing technical systems, but also about efforts to redefine the relationship between the state and its citizens in the digital era. This study aims to analyze whether the form of digital tax strategy transformation in Indonesia increases state revenue, whether the challenges and opportunities faced in implementing digital tax strategies can be overcome, whether digital taxation contributes to increasing national competitiveness.

2. Literatur Review

Regulatory Compliance Theory

Regulatory compliance theory is the relationship between regulatory compliance compared to compliance with best practice standards and outcome data, where all standards and rules created are not the same and have different impacts in differential monitoring systems that result in substantial compliance with all rules [3]. Compliance with applicable regulations focuses on measurement, monitoring and evaluation systems, risk assessments, and decision making based on regulatory compliance assessments**.**

Tax Compliance Theory

Tax compliance is a condition where taxpayers fulfill their tax obligations according to applicable regulations both voluntarily and on time. The approach in tax compliance theory is voluntary compliance and enforced compliance. In digital discussions, voluntary compliance becomes more significant because the taxation system is directed at self-assessment with the support of technology [4], [5]. Tax compliance can be achieved through increasing the level of power and trust [6].

National Competitiveness Theory

Competitiveness is the productivity used by a country in using its human, capital, and natural resources [7]. Productivity can determine a sustainable standard of living, with the idea not of what industry a country competes in for its prosperity but rather how the country competes in that industry. Increasing competitiveness requires effective policy collaboration between regions and governments at the national level. With competitiveness, trade and investment will open up between countries that can become open trading and investment partners, and the better the economic conditions will encourage improvements in the business environment and gain great influence in partnering at the international level.

Digital Tax Strategy Transformation

Digital tax transformation is a way to modernize the tax system by using information technology in order to improve administrative efficiency, transparency, and taxpayer compliance. The strategies that have been implemented are the implementation of e-filing, e-bupot, e-invoice systems, and the development of a core tax system carried out by the Directorate General of Taxes. In research [8], [9]it is emphasized that the digitalization of taxation in Indonesia has experienced rapid development in the last five years, especially in electronic tax reporting and payment services. Several digital assistance (Akadiati et al., 2022; Purwati et al., 2024; Rahmi et al., 2021) have begun to be carried out and are strengthened by the existence of guidelines regarding the ease of tax reporting through e-filing (Ministry of Finance, 2013) . Research [4]that the use of big data and artificial intelligence in tax administration has begun to be introduced to improve the accuracy of supervision. Research [14]shows that internal reforms at the Directorate General of Taxes include HR training and strengthening digital infrastructure to support sustainable comprehensive transformation. In this study, the analysis determined is whether the form of digital tax strategy transformation in Indonesia increases state revenue?

Challenges of Digital Tax Implementation

Digital transformation is greatly influenced by human resources, natural resources, and readiness to adopt digitalization, in other words, there are structural and cultural challenges. Identified by [15]the main obstacle is low digital literacy of taxpayers, especially among MSMEs and local communities. Other researchers [16]revealed that infrastructure uncertainty in a number of regions is a technical obstacle in the equal distribution of digital-based tax services. In the study [17]weak data integration between fiscal institutions can also hinder the optimization of digital taxation as an integrated and intelligent system. There needs to be incentives and a trust-based approach (*trust-based regulation*) in encouraging active community participation [5]. In this study, the second analysis is what challenges and opportunities are faced in implementing a digital tax strategy that can be overcome

Digital Taxation and National Competitiveness

Tax digitalization is one of the instruments in increasing national competitiveness. The Central Statistics Agency has taken a role in digitalization, one of which is a work program in collaboration with the Directorate General of Taxes to build *the Statistical Business Register (SBR)* which is compiled in the BPS Renstra [18]by optimizing the role of digital technology in increasing national competitiveness and as one of the sources of economic growth in Indonesia. In the study [19]the results of the study showed that a fast and transparent taxation system improves investor perceptions of the business climate in Indonesia. The results of the study [20]explain that digital tax transformation has a direct impact on bureaucratic efficiency, reducing administrative time and costs, and encouraging economic inclusion. The same findings are also supported by [21]that the contribution of digital tax plays a role in ease of doing business and productivity in the private business sector. In this study, the analysis used is whether digital taxation contributes to increasing national competitiveness

3. Method

This study uses a qualitative approach with a descriptive analytical research type , aiming to describe and analyze in depth the phenomenon of digital taxation strategies and their contribution to national competitiveness. The data used focuses on secondary data including scientific journals and scientific articles, regulations and legislation related to digital taxes, official reports from international institutions such as the OECD, media reports and publications on digital economic policies. Data collection techniques through library research, documentation, systematic literature review. The research was conducted using desk research based on documents available in various scientific repositories, government websites, scientific journals and digital libraries. The data analysis technique uses qualitative descriptive analysis with the following stages:

Data Reduction

1. Select literature and documents that are relevant to the focus of the study
2. Grouping data based on the themes of tax digitalization, compliance, challenges, and competitiveness.
3. Comparing aspects that have and have not been adopted effectively.

Data Presentation

1. 3.2.1. Researchers maintain data validity using source triangulation, namely comparing data from scientific journals, official policies, and expert opinions.
2. 3.2.2. Arrange in the form of descriptive narrative, summary table of previous research, and direct quotations to support the argument.
3. 3.2.3. Using matrix techniques or thematic classification to compare the results of previous research and policies at the time the research was conducted.

Drawing Conclusions

1. Compiling a synthesis of the data presented (study findings, combined, and evaluated)
2. Identifying challenges in digital tax implementation.
3. Identifying patterns, cause-effect relationships, and strategic contributions of digital taxation to national competitiveness

4. Results and Discussion

In this section, the author needs to explain the hardware and software used, dataset sources, initial data analysis, results, and results analysis/discussion. Presenting the results with pictures, graphs and tables is highly recommended. Formulas or evaluation measuring tools also need to be included here. There must be discussion/analysis, and you can't just rewrite the results in sentence form, but you need to provide an explanation of their relationship to the initial hypothesis. In addition, this section needs to discuss and elaborate on important findings.

Previous Research Support Analysis

Researchers in analysing the form of digital tax strategy transformation in Indonesia, identifying challenges and opportunities in its implementation, and assessing its contribution to increasing national competitiveness, researchers use several previous studies. The following is an analysis of previous research support [4], [5], [21]–[30], [8], [9], [14]–[17], [19], [20].

Table 1. Analysis of Previous Research Support

No	Previous Research	Research Focus	Relevance to Research	Support for Research
1	The Last Supper (2024)	Effectiveness of e-Filing and tax digitalization	Explaining the form of digital tax strategy transformation (Analysis 1)	Support
2	Alpha Hernando & Wahyudin (2020)	Integration and infrastructure barriers	Analyzing the challenges of implementing digital strategies (Analysis 2)	Partly Supported
3	The Secret Life of the Unknown (2020)	Technical constraints on digital tax service infrastructure	Relevant to the challenges of digital strategy implementation (Analysis 2)	Partly Supported
4	Pest (2023)	The role of AI in tax supervision and systems	Explaining advanced digital strategies and tax system efficiency (Analysis 1 & 3)	Support
5	Harahap et al. (2024)	Correlation between digitalization and *ease of paying taxes*	Explaining the contribution of digital systems to efficiency and compliance (Analysis 3)	Support
6	Huda & Febriani (2022)	Taxpayer perceptions of online systems	Regarding taxpayer transformation and compliance (Analysis 1 & 3)	Support
7	Lomanto & Mangoting (2014)	Technology and voluntary compliance	Relevant to contribution to compliance (Analysis 3)	Support
8	Nurafiza et al. (2024)	Expansion of trust-based regulation	Explaining collaborative strategy opportunities in digital tax (Analysis 2 & 3)	Support
9	The Last Supper (2023)	Readiness of human resources and technology at DJP	Focus on DJP's internal strategy in digitalization (Analysis 1)	Support
10	The Last Supper (2023)	The impact of digital taxes on national competitiveness	Focus on contribution to business climate and competitiveness (Analysis 3)	Support
11	The Story of the 2024 Movie	Digitalization of tax services and compliance	Relevant to transformation and contribution to compliance (Analysis 1 & 3)	Support

12	Suharsono & Galvani (2020)	Fiscal transparency and public trust	Relevant to the contribution of digitalization to the business climate (Analysis 3)	Support
13	Utami (2024)	Digital literacy and technology gap	Highlighting the challenges of digitalization from the societal perspective (Analysis 2)	Partly Supported
14	Wijaya et al. (2024)	Digital systems and investment interest	Relevant to contribution to competitiveness and investment (Analysis 3)	Support

Source: data analysis by researchers 2025

After looking at the previous research support analysis table, the researcher made the following summary:

Tabel 2. Summary of Previous Research Support Analysts

No	Research Analysis	Previous research		
		Supported	Partially Supported	Not Supported
1	The form of digital tax strategy transformation in Indonesia increases state revenue.	6	0	0
2	The challenges and opportunities faced in implementing digital tax strategies can be overcome.	2	3	0
3	Digital taxation contributes to increasing national competitiveness.	7	0	0

Source: data analysis by researchers 2025

Development of Digital Taxation Strategy in Indonesia (2019 – 2024)

The digital tax transformation in Indonesia has begun with the modernization of integrated tax administration through electronic systems such as e-filing, e-invoice, and e-bupot. Modernization aims to further improve the efficiency and transparency of tax administration [17].

The following are some of the digitalization achievements for 2019 – 2024:

1. E-invoice system 3.0, expansion of e-filing, e-form, DJP Coretax system, and acceleration of tax system integration with digital marketplace system [31]–[37].
2. The implementation of VAT on foreign digital services such as Netflix, Sportify, Amazon, and other digital platforms [38], [39].
3. Further implementation of digital taxes in the e-commerce business sector and digital education for the younger generation [10], [19].

Challenges of Digital Tax Implementation in Indonesia

Previous research [15], [24]and literature study results show that the main challenges in digital implementation include:

1. Digital Literacy and Tax Gap

   Some small business owners do not yet have sufficient understanding of digital tax, including reporting and calculating VAT on online transactions
2. International Regulatory Inequality

   Foreign companies or digital entities that conduct their business across national borders or *cross-border transactions* often do not have a physical presence in Indonesia *and* move from one business location to another, causing difficulties in tax collection.
3. Data Infrastructure Limitations

   There are still obstacles to cross-sector data integration between banking, e-commerce, fintech which results in the effectiveness of supervision. The limited human resources capable of integrating the system require very intensive and sustainable *change management* . *The electronic-based government system* (Central Government, 2018) has not been fully realized which can connect data between institutions.
4. Resistance from Business Actors

   Some digital business actors consider tax obligations as an additional burden that can hinder voluntary compliance.
5. Digital Tax Strategy and Its Relation to National Competitiveness

Based on the model [7]an efficient and fair tax system is part of an institutional structure that encourages national competitiveness. The digital tax strategy in Indonesia provides the following contributions.

6. Increasing the Tax Base
   Digitalization allows for the expansion of the tax base from the informal sector and unregistered digital business actors. This expansion greatly supports sustainable state revenues.
7. Promoting Tax Fairness
   By imposing taxes on foreign and local digital entities equally, the implementation of the principle of tax justice will begin to be established.
8. Improving Administrative Efficiency
   The use of technology makes the process of reporting and tax collection faster, more transparent, and more accessible. Steps that must be taken in an effort to encourage national competitiveness are:
   - Collaborative by involving industry players, academics, and the public in policy formulation.
   - Inclusive by providing access to education and reporting facilities to MSME actors and the younger generation.
   - Have a long-term orientation by viewing taxes as a development investment

Conclusion and Suggestions

The digital transformation of taxation in Indonesia has progressed significantly, evident in the implementation of e-filing, e-invoices, e-forms, and the imposition of VAT on digital services. However, this digitalization primarily focuses on administrative aspects and has not yet fully integrated strategic compliance, which requires optimal collaboration between tax authorities and taxpayers. Key challenges in this digital tax strategy include low digital and tax literacy among the public, limited data infrastructure, and resistance from business actors, particularly those in the informal sector and digital MSMEs. Despite these hurdles, an effective and compliance-based digital tax strategy holds the potential to significantly strengthen national competitiveness by broadening the tax base, enhancing fiscal efficiency, and fostering a fair and innovation-supportive tax system.

The suggestions that the author can convey based on the findings above are:

1. The government can expand the compliance approach not only through education but also by designing trust-based incentive policies, involving business actors in drafting regulations, and providing proactive and integrated tax services.
2. Investments in data systems and artificial intelligence need to be increased so that tax authorities can adopt predictive analytics in fiscal oversight and planning.
3. Digital tax education can be used as a national curriculum at secondary and higher education levels, and equipped with practical digital literacy for MSME actors.
4. Suggestions for further researchers can use empirical and quantitative approaches based on field data, focus on strategic analysis of digital taxes that are specific to certain sectors, examine digitalization readiness at the regional or inter-provincial level to provide a more focused and contextual overview of policy recommendations, conduct comparative studies with other countries so that they can identify best practices in digital tax transformation.

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