

Research Article

## Value Added Tax Reporting Procedures Using the Digital System at PT Alam Mulya

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**Abstract:** This study aims to determine the implementation of Value Added Tax (VAT) reporting procedures using the Core Tax Administration System (CTAS) system at PT Alam Mulya. The method used is descriptive qualitative. This research was conducted through direct observation during internship activities at the Finance & Accounting Division of PT Alam Mulya. The results showed that the Core Tax Administration System (CTAS) provides convenience in the creation and reporting of digital tax invoices, can improve reporting accuracy, and minimize tax administrative errors. In addition, the Coretax system helps supervision to be tighter and easier to access. There are also some obstacles that still need to be evaluated more deeply. But overall, the implementation of the Core Tax Administration System (CTAS) at PT Alam Mulya has a positive impact that helps the company's efficiency and compliance strategies in the context of tax administration.

**Keywords:** Coretax; Digital System; PT Alam Mulya; Tax Reporting; Value Tax.

### 1. Introduction

Large-scale state revenue still relies on the taxation sector, making taxes a vital instrument in supporting the provision of public services and national development. Among various types of taxes, Value Added Tax (VAT) occupies a strategic position because it is imposed at almost every stage of consumption of goods and services. With a high level of transaction complexity, an accurate and efficient tax reporting system is needed so that tax obligations can be fulfilled optimally (Sayyidah & Nursamsi, 2021).

In response to these challenges, the Directorate General of Taxes conducted system reforms through the launch of the Core Tax Administration System (CTAS), which is designed to integrate the tax registration, reporting, and payment processes in one digital platform. The integration of digital systems in tax reporting allows companies to adapt to technological developments, as well as accelerate the reporting process that was previously manual and fragmented (Putri & Rakhman, 2022). CTAS is expected to accelerate the administrative process while improving supervision of taxpayer compliance (Rahmawati & Nurcahyani, 2025). This digitalization is also in line with the need for higher transparency and accountability in tax management.

More than just an administrative tool, digital systems such as Coretax have the potential to shape tax compliance behavior in a sustainable manner. The utilization of technology in reporting can increase efficiency, reduce errors, and strengthen taxpayers' understanding of their rights and obligations (Husaeri & Utami, 2023). Based on this background, this paper will review the implementation of Coretax-based VAT reporting procedures in logistics companies, and assess the effectiveness and challenges arising from the use of the system.

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According to Yulianti & Prasetyo (2020), the effectiveness of digital tax reporting is not only determined by the system used, but also influenced by the level of digital literacy and the readiness of adequate technological infrastructure.

## **2. Literature Review**

### **2.1. Taxes**

Tax is a compulsory participation made by the community to the state and the object that pays the tax will not get a direct reward, but the results of the collection will be used for the benefit of the state, including development, education, and health. Taxes have a compelling nature that has been regulated in law and are an important part of the welfare distribution mechanism (Samosir & Panggabean, 2020). The main function of taxes is not only as a source of funds, but also as a means of regulation and stabilization of the country's economy (Fitrianto, 2024).

### **2.2. Value Added Tax (VAT)**

VAT is a type of indirect tax that is charged at every stage of the transaction of goods or services, but the responsibility for payment lies with the final consumer. The distinctive feature of VAT is the multistage system, namely the input tax will be credited against the output tax that must be paid by the Taxable Entrepreneur (PKP) (Mardiasmo, 2018). VAT also has the flexibility to adjust its rate, the VAT rate which was originally 10% changed to 11% and will increase to 12% in 2025, this change is in accordance with the Harmonization of Tax Regulations policy (Sulistiawati, 2022).

### **2.3. Taxable Entrepreneurs and Reporting Obligations**

Taxable Person for VAT Purposes (PKP) is a tax subject that is obliged to collect, deposit, and report VAT on every transaction of Taxable Goods (BKP) and Taxable Services (JKP). According to regulations, only business actors with turnover above a certain limit are required to become PKP, namely IDR 4.8 billion per year (Rahayu, 2017). VAT reporting activities through the VAT Period Notification Letter (SPT) every month, and must be equipped with a tax invoice document as proof of collection.

### **2.4. Tax Invoice**

A tax invoice is an official document that shows the imposition of VAT on the delivery of goods or services. This invoice contains information such as the name and NPWP of the seller and buyer, the type of goods/services, the price, and the amount of tax. Tax invoices must be made by PKP within the specified time limit, and delays or errors may be subject to administrative sanctions (Assa, Desinta, & Fatimah, 2025). This invoice function is also important in the process of crediting input VAT and monthly reporting

### **2.5. Core Tax Administration System (CTAS)**

Coretax is an information technology-based tax administration system developed to replace previous reporting applications such as e-Faktur. This system integrates the entire taxation process-from registration, reporting, to payment-in one platform that is real-time and directly connected to the DGT database. The goal is to increase efficiency, transparency, and risk-based supervision (Rahmawati & Nurcahyani, 2025). This system is expected to encourage increased tax compliance and minimize data manipulation (Damayanti & Rachmawati, 2023). The use of the Coretax system is also considered capable of encouraging tax compliance because it can simplify the administrative process and increase reporting transparency (Hidayar & Nugroho, 2021).

### 3. Proposed Method

The approach used in this research is descriptive qualitative to systematically describe how the Value Added Tax (VAT) reporting procedure is carried out using the Coretax digital system at PT Alam Mulya. Data was obtained through direct observation in the field through direct internship activities for five months (January-June 2025) in the Finance & Accounting Division, especially the taxation section.

Data collection techniques were carried out through interviews with PT Alam Mulya taxation staff, as well as documents related to the VAT reporting administration process such as making tax invoices, inputting into the Coretax system, and monthly data reconciliation. Observations were made directly to the VAT periodic tax return reporting procedures and workflows involving the Core Tax Administration System (CTAS).

### 4. Results and Discussion

Based on the data obtained by the author during the research, it can be concluded that PT Alam Mulya has implemented the Core Tax Administration System (CTAS) as the main system for reporting Value Added Tax (VAT). This system replaces the previous E-Faktur. And has been used in every tax reporting hold, starting from invoicing to reporting the VAT periodic tax return. The results of the observations obtained are as follows:

a. VAT reporting procedures using the Coretax System

PT Alam Mulya has been reporting Value Added Tax using a digital system, namely the Core Tax Administration System (CTAS) which began in January 2025. This reporting process begins with the creation of an output tax invoice based on an Invoice document that has been checked and approved by the Supervisor. The invoice is prepared in Excel format and converted to XML format using the Converter application and then uploaded to the Coretax system. After the invoice is successfully uploaded to the Coretax system, the Company recapitulates the data on the Tax Imposition Base (DPP) and VAT. Then, at the end of each month, the Finance & Accounting Division Staff reconciles the data between the Company's Accounting System and the Coretax system to ensure the suitability of existing tax reports with recorded transactions.

b. Efficiency and Accuracy of the Coretax System

The use of the Coretax system has proven to be able to increase efficiency in the reporting process at PT Alam Mulya. Compared to the previous system, the Coretax system can be accessed through the Website so it does not require special software installation on the user's computer, which makes it easy to be accessed anywhere and anytime. In addition, input invoice data from third parties uses the same system, so it can be integrated automatically, thus facilitating the input tax crediting process. The timeliness and validity of data is also increased because the Coretax system uses a Real-Time reporting system and automation from the DGT. This is in accordance with the findings of Rahmawati and Nurcahyani (2025), which state that Coretax is designed to improve administrative accuracy and minimize the risk of manual errors in tax reporting.

c. Challenges encountered

Although it can be concluded that the Coretax system is efficient, there are still technical challenges encountered, namely limited technical understanding by the taxation staff facing new features in Coretax, errors in the upload format, and synchronization problems between the Company Accounting system and the Coretax system. In addition, when system changes or updates occur, taxation staff need time for adaptation and require continuous training. This is in line with the opinion of Damayanti and Rachmawati (2023), who emphasize that the importance of increasing digital literacy and technical training in the success of system-based tax administration reform.

## 5. Conslusions

Based on observations and direct involvement in the Value Added Tax (VAT) Reporting process at PT Alam Mulya, it can be concluded that the implementation of the Core Tax Administration System (CTAS) has had a positive impact on the Company's administrative tax efficiency. Using the Coretax system allows the creation of tax invoices and the reporting of VAT returns to be carried out systematically, digitally, and more integrated. This system also helps the Company in tax reporting compliance and minimizes data input errors..

Value Added Tax reporting using the Coretax system shows that tax digitalization is not only a demand from the DGT, but also an operational strategy for companies to improve fiscal compliance and reporting effectiveness. However, optimizing the use of this system still requires technical assistance and capacity building of human resources.

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