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CORE TAX ADMINISTRATION SYSTEM AND TRANSFORMATION OF RISK-BASED TAXPAYER COMPLIANCE SUPERVISION IN INDONESIA

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Abstract

Digital transformation is an important agenda in tax administration reform in Indonesia. One of the strategic steps taken by the Directorate General of Taxes (DGT) is the implementation of the Core Tax Administration System (CTAS) as a core system that integrates all tax administration processes. This study aims to examine the role of CTAS in strengthening taxpayer compliance supervision in Indonesia. The research uses a qualitative descriptive approach by utilizing secondary data in the form of DGT performance reports, official publications, and literature related to tax modernization. The analysis was carried out by examining changes in administrative processes, data management, and supervision patterns after the implementation of CTAS. The results of the study show that CTAS plays a role in improving the quality and integration of tax data, strengthening risk-based supervision, and supporting more systematic compliance monitoring. However, the effectiveness of the implementation of CTAS still faces challenges, especially related to the readiness of human resources and the equitable distribution of technological infrastructure.

Keywords: *Core Tax Administration System; Coretax; Taxpayer Compliance; Risk-Based Supervision; Digital Tax Administration.*

1. INTRODUCTION

Tax administration plays a strategic role in supporting state revenue, maintaining fiscal sustainability, and strengthening government capacity in financing national development. In the modern tax system, the success of tax collection is determined not only by the magnitude of the rate or the breadth of the tax base, but also by the effectiveness of tax administration in encouraging taxpayer compliance. Such compliance includes formal compliance, such as timeliness of tax registration, reporting, and payment, as well as material compliance related to the correctness of the contents of the report and the suitability of the amount of tax paid. IMF studies show that the effectiveness of tax administration has a strong relationship with the reduction of the tax compliance gap, so strengthening the capacity of institutions, technology, and supervisory strategies is an important factor in improving taxpayer compliance (Baer, Barra, & Benitez, 2025).

One of the main challenges of tax administration in Indonesia is how to ensure compliance supervision can be carried out precisely, quickly, and data-driven. In practice, a fragmented administrative system can cause taxpayer data to be scattered across various applications, so that the validation, monitoring, auditing, and billing processes do not always run optimally. This condition has the potential to hinder tax authorities in detecting non-compliance early, especially for taxpayers who have the risk of incomplete reporting, late payments, or mismatches between transaction data and tax obligations. Therefore, the modernization of tax administration is an important need so that supervision is no longer only reactive, but moves towards a risk-based preventive approach.

The development of information technology has prompted many countries to transform their tax administration through digitization, data integration, and the use of analytics. The OECD explains that digital techniques allow tax authorities to implement a more preventive risk management approach by intervening early in the taxpayer's tax process. The OECD also notes that around 95% of tax administrations have used data science and analytical tools to process internal electronic data and third-party data to support compliance work (OECD, 2023). In line with that, the IMF emphasized that analytics have an important role in supporting compliance risk management because it can help tax authorities understand risks, determine supervisory priorities, and develop evidence-based compliance strategies (Aslett et al., 2024).

In the context of this digital transformation, the Directorate General of Taxes implements the Core Tax Administration System (CTAS) or Coretax as a core tax administration system that integrates the main business processes of taxation. The DGT explained that Coretax was built to modernize the tax administration system by integrating the taxpayer registration process, tax return reporting, tax payment, audit, and collection in one integrated system. Coretax was also officially launched on January 1, 2025 as a replacement for DGT Online and is used for various tax services, including reporting Periodic Tax Returns and Annual Tax Returns starting from the 2025 tax year. With this integration, CTAS not only serves as a digital service channel, but also as the foundation for more accurate, centralized and usable tax data management to support compliance supervision.

Previous research has shown that the digitization of tax administration is closely related to increasing taxpayer compliance. Tjaraka and Kusumawardhani (2024) found that e-filing, as part of the DGT's digital transformation, provides benefits in encouraging interest in using electronic taxation systems and increasing compliance because tax return reporting becomes more practical, easy, efficient, and fast. However, the study also shows that ease of use alone is not fully effective if it is not followed by the acceptance and optimal use of the system by taxpayers. Rafi'ah and Koerniyawati (2025) also emphasized that e-filing plays a role in improving the timeliness of report submission, reducing reporting errors through automatic validation, and reducing compliance costs, although there are still challenges in the form of digital literacy, infrastructure gaps, and data security.

More recent studies have also shown that digital tax administration has an effect on the broader dimension of compliance. Restu Bagus P. and Sulkiah (2026), through a study of taxpayers using e-filing in Lombok, found that e-filing has a significant positive effect on formal compliance, while digital tax administration has a significant effect on material compliance. The study also shows that digital literacy moderates the relationship between

digital tax administration and taxpayer compliance, so the success of digital systems depends not only on technology, but also on taxpayers' ability to use it. Meanwhile, Luthfiyati (2025) shows that the understanding of taxation, the electronic tax system, and tax sanctions have a relationship with taxpayer compliance, with risk preferences as a moderation variable. These findings support the view that tax technology can strengthen compliance when supported by system quality, user literacy, and appropriate supervision strategies.

More specifically, research on Coretax is beginning to show the importance of this system in Indonesia's tax administration reform. Arianty (2024) stated that the implementation of CTAS has opportunities to improve data accuracy, reduce administrative costs, and increase tax revenue potential through data integration and a more transparent reporting system. However, the study also identified challenges in the form of technological infrastructure readiness, human resource adaptation, and resistance from taxpayers and tax authorities. Desnia, Kristiyanti, and Dewi (2025) found that the application of Coretax to corporate taxpayers in CV. X has a positive impact on compliance, which is demonstrated through punctuality of reporting and payments, more accurate data validation, and reduced corrections by tax authorities. Research by Muttiwijaya et al. (2025) also shows that Coretax acts as an integrated digital platform that combines registration, e-filing, tax invoices, and real-time notifications, and can moderate the relationship between service quality, tax morality, sanctions, and compliance of MSME taxpayers.

Although various studies have discussed tax digitization, e-filing, and the implementation of Coretax, studies that specifically position CTAS as an instrument for the transformation of risk-based compliance supervision still need to be strengthened. Some previous research has focused more on reporting compliance, administrative efficiency, service quality, or user acceptance. In fact, the strategic value of CTAS lies not only in the ease of service, but also in its ability to build an integrated database to support risk detection, taxpayer segmentation, compliance monitoring, and supervisory priorities. From a compliance risk management perspective, Coretax can be understood as an important instrument to shift the supervisory pattern from an administrative-conventional approach to more data-based, selective, and preventive supervision.

Based on this description, this research is important to analyze the role of the Core Tax Administration System in strengthening taxpayer compliance supervision in Indonesia. This research not only discusses CTAS as a digital service system, but also as part of the transformation of tax supervision governance based on data integration and risk management. Thus, this research is expected to make a theoretical contribution to the development of digital tax administration studies, as well as practical contributions for tax authorities in optimizing CTAS as a more effective, accountable, and adaptive taxpayer compliance monitoring instrument in the digital era.

2. LITERATURE REVIEW

2.1 Core Tax Administration System / Coretax

The Core Tax Administration System (CTAS) or Coretax is a core tax administration system developed by the Directorate General of Taxes as part of the Core Tax Administration System Update Project. The DGT explains that Coretax is a service administration system that provides user convenience and is part of the PSIAP (Social Security and Accountability

Information System) regulated in Presidential Regulation Number 40 of 2018. Coretax integrates core tax business processes, from taxpayer registration and tax return reporting, tax payments, audits, and tax collection.

Conceptually, CTAS can be understood as a digital foundation for modern tax administration. This system serves not only as a service application but also as a data infrastructure that enables tax authorities to manage taxpayer information in a more integrated manner. With data integration, service and supervision processes can be carried out more quickly, better documented, and more easily traced. This is important because one of the main problems in conventional tax administration is data fragmentation and the system's limitations in connecting various tax processes.

Arianty's research shows that CTAS implementation offers the potential to improve data accuracy, reduce administrative costs, and strengthen tax revenue potential through a more transparent reporting and data management system. However, the study also emphasized that CTAS implementation faces challenges in terms of technological infrastructure readiness, human resource readiness, and user resistance. Other research on Coretax implementation among taxpayers also shows that Coretax can support increased compliance through the integration of payment and reporting processes, although it still requires infrastructure improvements, taxpayer education, and service optimization.

Thus, CTAS holds a crucial position in tax administration studies because this system sits at the intersection of administrative reform, service digitization, data integration, and compliance oversight. The primary value of CTAS lies not only in its ability to replace legacy systems, but also in its potential to build more data- and risk-driven tax oversight.

2.2 Risk-Based Taxpayer Compliance Monitoring

Risk-based taxpayer compliance monitoring is a supervisory approach that prioritizes taxpayers based on their level of non-compliance risk. In this approach, the tax authority does not treat all taxpayers with the same level of supervision, but instead uses specific data and indicators to determine which taxpayers require greater attention. Risk indicators can include reporting delays, transaction data discrepancies, changes in reporting patterns, audit history, business profiles, or discrepancies between third-party data and taxpayer-reported data.

The OECD explains that modern tax compliance management includes the identification, assessment, prioritization, and treatment of non-compliance risks. In its Tax Administration 2024 report, the OECD states that most tax administrations have formal strategies for managing compliance risks and employ a variety of approaches to prevent and address taxpayer non-compliance.

From the perspective of Compliance Risk Management Theory, tax supervision must be risk-based to utilize tax authority resources more effectively. Tax authorities cannot comprehensively audit all taxpayers due to resource constraints. Therefore, the tax

administration system requires adequate data to develop risk profiles, identify anomalies, and prioritize supervisory actions. The IMF explains that analytics in tax administration plays a critical role in supporting compliance risk management, including in compliance planning, risk analysis, intelligence development, and audit case selection.

In the context of CTAS, risk-based supervision can be strengthened through the integration of taxpayer data, reporting history, payment data, audit data, and third-party data. An integrated system allows the Directorate General of Taxes (DGT) to build a more comprehensive taxpayer profile. Thus, CTAS can be a tool to support a shift in oversight patterns from a manual and reactive approach to a digital, preventive, and selective approach based on risk.

2.3 Digital Tax Administration Modernization

Digital tax administration modernization is the process of updating the tax system through the use of information technology, data integration, business process automation, and data analytics. This modernization is crucial because conventional tax systems often face issues of data fragmentation, lengthy manual processes, duplication of services, and limitations in quickly detecting non-compliance risks. The OECD states that digital transformation of tax administration is not only about digitizing legacy processes, but also about redesigning tax processes to be more seamless, lower cost, and aligned with how taxpayers conduct their economic activities.

In its Tax Administration 3.0 concept, the OECD emphasizes that the future of tax administration is moving towards a system that is increasingly integrated with the taxpayer's digital ecosystem. Taxes are no longer solely managed through manual reporting after transactions occur, but can be increasingly connected with transaction systems, digital identities, electronic reporting, and cross-agency databases. This concept is relevant to the development of CTAS because Coretax is aimed at unifying core tax business processes into a single, more integrated system.

Previous research has shown that the digitization of tax services such as e-filing, e-billing, and e-government contributes to increased taxpayer compliance. Rafi'ah examined the role of e-filing in Indonesia's self-assessment system and demonstrated that e-filing is associated with increased compliance through ease of reporting, time efficiency, and reduced administrative burden. Sutisna also found that e-filing and e-billing have a positive impact on individual taxpayer compliance because electronic systems simplify the tax reporting and payment process.

These findings suggest that tax technology can improve compliance if the system used provides convenience, efficiency, security, and procedural clarity. However, digitalization does not automatically increase compliance if there are still digital literacy barriers, system disruptions, low data quality, or a lack of user trust. Therefore, the success

of tax administration modernization depends heavily on system quality, user readiness, and the tax authority's capacity to manage data.

3. RESEARCH METHODS

This study uses the qualitative descriptive with the aim of describing the implementation of the Core Tax Administration System (CTAS) in tax administration in Indonesia and its role in supporting taxpayer compliance supervision. This approach was chosen because the research does not aim to examine the cause-and-effect relationship, but rather to provide an understanding of the mechanisms and practices that take place in the tax administration system.

The type of data used in this study is secondary data sourced from official publications and literature relevant to the research topic. The data is used to describe the development of the implementation of CTAS as well as changes in the taxpayer compliance monitoring process.

The data used in this study include:

a. Official reports and publications of the Directorate General of Taxes related to the modernization of tax administration and the implementation of CTAS.
b. Performance Report (LAKIN/LAKIP) of the Directorate General of Taxes which contains information on taxpayer supervision and compliance.
c. Aggregate data on the number of registered taxpayers and the rate of submission of the Annual Tax Return (SPT).
d. Academic literature is in the form of books and journal articles that discuss tax administration, taxpayer compliance, and tax system modernization.

Data collection techniques are carried out through documentation studies, namely by reviewing documents, reports, and literature that are relevant to the focus of the research. The data that has been collected is then analyzed descriptively, by grouping information according to the theme of the discussion, namely the implementation of CTAS, taxpayer compliance conditions, and compliance supervision by the Directorate General of Taxes.

The results of the analysis are presented in the form of a narrative description to provide a systematic picture of the role of CTAS in strengthening taxpayer compliance supervision in Indonesia.

4. RESULTS AND DISCUSSION

Results

The results of the study show that the implementation of the Core Tax Administration System (CTAS) or Coretax DGT is part of a major transformation of tax administration in Indonesia. Coretax not only functions as a digital tax service system, but also becomes a strategic instrument in integrating the main business processes of taxation, starting from taxpayer registration, tax return reporting, payments, audits, to tax collection.

The Directorate General of Taxes explained that Coretax is part of the Tax Administration Core System Reform Project (PSIAP) which is directed to redesign tax administration business processes through an integrated information system and the improvement of tax databases.

The first findings show that CTAS strengthens the integration of tax administration data. Prior to the existence of an integrated core system, the tax administration process tended to run through various separate applications and service channels. This condition has the potential to cause taxpayer data to be scattered, not uniform, and require an additional validation process. With CTAS, taxpayer data can be managed in one more centralized system, so that the process of identifying, monitoring, and following up on taxpayer compliance can be carried out more systematically. This is important because Coretax is designed to integrate all of the core business processes of taxation, including registration, reporting, payment, auditing, and tax collection.

The second finding suggests that CTAS is driving a shift in compliance oversight patterns from an administrative-conventional approach to data-driven oversight. In the conventional supervisory system, tax authorities rely more on manual inspections, taxpayer reports, and follow-up after indications of non-compliance are found. Through CTAS, supervision can be directed to the use of historical data, transaction data, taxpayer profiles, and compliance patterns recorded in the system. Thus, tax supervision is no longer only reactive, but can move in a preventive and selective direction based on the level of risk of taxpayers.

The third finding shows that CTAS has an important role in strengthening taxpayers' formal compliance. Formal compliance includes administrative obligations such as account activation, registration, submission of tax returns, payments, and fulfillment of reporting requirements according to applicable deadlines. The DGT's Coretax officially began to be used to serve tax administration from January 2025 onwards, after being launched on December 31, 2024. This system allows taxpayers to access tax services in a more integrated manner, so that the process of fulfilling formal obligations can be carried out through one main platform.

The fourth finding shows that CTAS has the potential to strengthen taxpayers' material compliance. Material compliance is not only related to the timeliness of reporting, but also concerns the correctness of the content of the tax return, the suitability of the amount of tax paid, and the compatibility between the reported data and the data owned by the tax authority. Through data integration, system validation, and the use of third-party data, CTAS can help the DGT detect information mismatches early. In this context, CTAS serves as a supervisory foundation that allows tax authorities to compare taxpayer reporting data with a broader tax database.

The fifth finding shows that CTAS supports the implementation of risk-based compliance supervision. This approach is in line with modern tax administration practices that no longer treat all taxpayers with the same oversight patterns, but instead group taxpayers based on the level of risk of non-compliance. The OECD notes that around 85% of tax administrations already have a formal compliance risk management strategy in place, and almost all have a dedicated approach to identifying, assessing, and prioritizing compliance risks.

The results of the study also show that the use of analytical data is increasingly becoming an important element in modern tax supervision. The OECD notes that the use of big data, data science, analytics, and artificial intelligence is increasingly being used by tax administrations to improve compliance, identify trends, assess risks, and detect tax avoidance or fraud. By 2024, 87% of tax administrations surveyed by the OECD will have used big data, while the use of artificial intelligence in risk assessment and fraud detection has also begun to be implemented by the majority of tax administrations.

In the Indonesian context, CTAS is also directed to strengthen taxpayer databases through the use of digital technology. The DGT said that Coretax was developed as an integrated digital tax system that will use technologies such as artificial intelligence and geotagging to improve the efficiency and accuracy of tax administration. The geotagging feature in NPWP registration is also said to enrich the quality of taxpayers' databases, while artificial intelligence can help collect and analyze data to support tax extensification and intensification.

The sixth finding suggests that CTAS can improve the effectiveness of surveillance priorities. With more integrated data, the DGT can compile a more accurate risk profile of taxpayers, for example based on a history of reporting delays, mismatches in transaction data, changes in reporting behavior, or indications of differences between turnover, payments, and tax liabilities. This allows supervisory resources to be focused on taxpayers who have a higher potential risk of non-compliance. The IMF explained that analytics in tax administration can support compliance risk management through compliance planning, taxpayer profiling, and audit case selection.

The seventh finding shows that CTAS also plays a role in increasing the transparency and accountability of tax administration. An integrated system can leave a digital footprint in the service, reporting, payment, inspection, and billing processes. The digital footprint is important to ensure that the administrative process is more documented, traceable, and evaluable. Thus, CTAS is not only beneficial for taxpayers in obtaining more practical services, but also for tax authorities in strengthening supervisory governance.

However, the results of the study also found that the success of CTAS does not depend only on the availability of technology. The implementation of the core system of tax administration requires the readiness of digital infrastructure, data quality, human resource capacity, digital literacy of taxpayers, and policy consistency. If the data quality is not good,

the risk analysis process can result in an inaccurate assessment. Similarly, if taxpayers do not understand the use of the system, then digital transformation can cause obstacles in reporting and fulfilling tax obligations.

Overall, the results of the study show that CTAS has three main roles in strengthening taxpayer compliance supervision in Indonesia. First, CTAS strengthens the integration of tax data and business processes. Second, CTAS supports risk-based surveillance through the use of data and analytics. Third, CTAS encourages increased formal and material compliance of taxpayers through a more integrated, documented, and data-based system.

Discussion

Implementation of CTAS in Tax Administration in Indonesia

The implementation of the Core Tax Administration System (CTAS) in Indonesia is part of the tax administration reform aimed at strengthening the tax management system as a whole. CTAS was developed as a core system that integrates various key functions of taxation, from taxpayer registration, tax reporting and payment, to supervision and law enforcement activities. This integration is the main differentiator compared to the previous system which tends to run separately and is less interconnected (Mardiasmo, 2018).

Before CTAS was implemented in an integrated manner, tax administration in Indonesia used various applications with specific and stand-alone functions. This condition causes taxpayer data to be scattered across various systems, making it difficult to consolidate information. In supervision practice, the separation of this system has the potential to cause data delays and information mismatches between work units. CTAS is here to answer these problems by building an integrated database that can be accessed and utilized across functions within the Directorate General of Taxes.

From the administrative side, CTAS encourages changes in work patterns in tax data management. Every taxpayer activity, such as registration, reporting of tax returns (SPT), and tax payments, is recorded digitally and connected in one system. This simplifies the data tracking process and provides a more complete picture of the taxpayer profile. With more structured data, the administrative process becomes more consistent and reduces the potential for duplication or missynchronization of information.

In addition to functioning as an administrative system, CTAS also serves as a foundation in the development of data-based supervision. The information stored in the system can be used to map taxpayer compliance based on reporting and payment history. This approach is in line with modern tax administration practices that emphasize the use of data as a basis for supervisory decision-making (OECD, 2020). Thus, supervision is no longer solely reactive, but is supported by more systematic information.

However, the implementation of CTAS is not only related to technological aspects, but also demands adjustments on the institutional and human resources side. Tax officials need to have the ability to manage and analyze the data generated by the system. Without

adequate competency support, the utilization of CTAS has the potential to be not optimal. Therefore, the success of the implementation of CTAS is greatly influenced by the organization's readiness to adapt to changes in work processes that are more system- and data-based.

In general, the implementation of CTAS shows a change in the way of thinking in tax services in Indonesia. This system not only makes tax services more modern, but also forms a more integrated administrative system and focuses on data management. This system is an important basis for the Directorate General of Taxes in carrying out administrative tasks and supervising taxpayer compliance more regularly.

Taxpayer Compliance Conditions Before and After the Implementation of CTAS

Prior to the implementation of the Core Tax Administration System (CTAS), taxpayer compliance in Indonesia still faced various obstacles stemming from an unintegrated administrative process. Tax reporting and payment are still mostly done through lengthy and administrative procedures. This condition affects formal compliance, especially in terms of the timeliness of submission of the Notification Letter (SPT) and the consistency of tax data reporting.

In practice, a separate administrative system makes it difficult for taxpayers to fulfill tax obligations efficiently. Disconnected registration, reporting, and payment processes often lead to administrative errors and delays. In addition, limited access to centralized tax information causes taxpayers to lack a comprehensive understanding of the status of their tax obligations. This condition has an impact on low administrative compliance, especially in individual taxpayer groups and small-scale business actors.

After CTAS began to be implemented, there was a change in the pattern of taxpayer compliance, especially in terms of formal compliance. The integration of the administrative system makes it easier for taxpayers to report and pay taxes online. Processes that previously required many administrative stages became simpler and more centralized. This convenience contributes to increasing the timeliness of filing tax returns and consistency in reporting tax obligations.

In addition to procedural convenience, the existence of a more integrated system also affects taxpayers' behavior in viewing tax obligations. A transparent administrative system provides certainty that tax data is recorded and processed systematically. This encourages the emergence of voluntary compliance, where taxpayers tend to be more compliant because they feel that the tax process becomes clearer and can be monitored. This aspect is in line with the view that ease of administration and clarity of the system are important factors in shaping formal compliance (Jackson & Milliron, 2020).

However, the change in compliance conditions does not take place uniformly across all taxpayer groups. The difference in the level of digital literacy and access to technology is still a challenge in the implementation of a digital-based administration system. Taxpayers who are not familiar with online services or are in areas with limited infrastructure still have

difficulties in utilizing the system optimally. This shows that increasing compliance does not only depend on the administrative system, but also on the readiness of taxpayers to adapt to changes.

Thus, the compliance conditions of taxpayers before and after the implementation of CTAS indicate a shift in the pattern of formal compliance that is more structured. These changes reflect the role of an integrated administrative system in creating a tax environment that is more supportive of fulfilling tax obligations, although there are still challenges in the adaptation process at the taxpayer level.

The Role of CTAS in Strengthening Taxpayer Compliance Supervision

Supervision of taxpayer compliance is one of the main functions of the Directorate General of Taxes in ensuring that the implementation of tax obligations runs according to the provisions. In the context of modern tax administration, supervision no longer relies solely on manual checks or periodic reports, but is increasingly shifting towards the use of integrated data and information systems. The implementation of the Core Tax Administration System (CTAS) provides a new framework for the implementation of these supervisory functions.

Through CTAS, tax data that was previously spread across various applications can be consolidated in one unified database. This condition allows tax officials to obtain a more comprehensive picture of taxpayers' tax activities. Information regarding registration, reporting, payments, and compliance history can be accessed and analyzed on an ongoing basis. With the availability of more complete data, supervision can be carried out in a more targeted and information-based manner.

One of the important aspects of CTAS in the context of supervision is the existence of a digital track record or audit trail. Every taxpayer activity is recorded systematically, making it easier to trace the process if data discrepancies are found. This feature assists tax officials in conducting administrative oversight and preparing follow-up supervision, such as clarification or audit, more efficiently (Romney & Steinbart, 2018).

In addition, CTAS supports the implementation of a risk-based surveillance approach. The historical data stored in the system can be leveraged to identify taxpayer compliance patterns and potential risk of non-compliance. This approach allows the DGT to focus supervisory resources on taxpayers or specific sectors that require more attention. Thus, supervision becomes more selective and is no longer carried out in general without clear priorities (OECD, 2020).

Although CTAS provides robust system support, the effectiveness of surveillance still depends on the ability of human resources to manage and interpret data. Tax officials are required to have an adequate understanding in data analysis and the use of information generated by the system. Without the support of these competencies, the potential of CTAS as a monitoring tool cannot be utilized optimally.

With the existence of CTAS, taxpayer compliance supervision has changed its approach from administrative to more structured and data-based supervision. This system provides a foundation that supports the implementation of supervision in a sustainable manner, while strengthening the monitoring function in tax administration in Indonesia.

5. CONCLUSION

The implementation of the Core Tax Administration System (CTAS) is part of the process of modernizing tax administration in Indonesia which aims to strengthen data management and support the implementation of tax functions in a more integrated manner. The existence of CTAS changes the previously fragmented tax administration pattern to a more structured system, making it easier to manage tax information in one integrated platform.

In relation to taxpayer compliance, the implementation of CTAS shows changes, especially in the formal compliance aspect. The integration of the administrative system provides convenience in the tax reporting and payment process, which has an impact on increasing administrative order. However, the level of adaptation of taxpayers to the digital system still varies, so the effectiveness of the use of CTAS is not fully evenly distributed across all taxpayer groups.

In terms of supervision, CTAS plays an important role in supporting more targeted supervision of taxpayer compliance. The availability of integrated data and digital track records allows the Directorate General of Taxes to conduct continuous monitoring and implement a risk-based supervision approach. With the support of this system, supervision not only focuses on the administrative aspect, but is also directed at the utilization of data to support decision-making.

In general, CTAS can be seen as a strategic instrument in strengthening tax administration and supervision in Indonesia. Optimizing the role of CTAS in the future requires continuous support, especially in increasing human resource capacity and data management, so that the system can be utilized optimally in supporting taxpayer compliance and better tax governance.

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