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Analysis of Taxpayer Compliance in the Implementation of the Self-Assessment System in Indonesia: Legal Challenges and Tax Modernization Solutions

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ABSTRACT

Taxes play a crucial role as the main pillar of financing national development and government operations in Indonesia. To promote fiscal independence, the government implements the Self-Assessment System, which grants taxpayers the authority to calculate, pay, and report their taxes independently. However, in practice, the level of voluntary compliance is still hindered by limited tax literacy and the existence of tax avoidance practices. This study aims to examine the implementation mechanism of the Self-Assessment System, identify the factors that hinder taxpayer compliance, and formulate strategies to strengthen compliance within the framework of Indonesia's positive law. This research employs a normative juridical method using statutory and conceptual approaches. Secondary data were analyzed descriptively and analytically through deductive legal reasoning. The findings indicate that although tax regulations, such as the Law on General Provisions and Tax Procedures (KUP Law), the Harmonization of Tax Regulations Law (HPP Law), and the Job Creation Law, have provided legal certainty, the effectiveness of the system remains constrained by information asymmetry between tax authorities and taxpayers, as well as unequal digital infrastructure development. Efforts to improve taxpayer compliance require an integrative approach through continuous fiscal education, modernization of risk-based tax administration systems (core tax system), and transparent inter-agency supervision. This study contributes theoretically to the development of a more adaptive and accommodative fiscal legal policy in Indonesia.

I. INTRODUCTION

Taxes are the primary source of state revenue and play a strategic role in financing government operations, national development, and the provision of various public services for society. The state's dependence on tax revenue continues to increase along with the growing need for development financing across various sectors. Therefore, the government continuously carries out tax reforms to create a tax collection system that is effective, efficient, transparent, and capable of improving taxpayer compliance. One form of this reform is the implementation of the Self-Assessment System, a tax collection system that grants taxpayers the authority to calculate, pay, and report their own tax obligations in accordance with the applicable laws and regulations.

The implementation of the Self-Assessment System in Indonesia aims to promote taxpayers' awareness, honesty, and responsibility in fulfilling their tax obligations. Through this system, the Directorate General of Taxes no longer directly determines the amount of tax that must be paid by taxpayers. Instead, it performs supervisory functions, including guidance, monitoring, auditing, and law enforcement related to tax compliance. Nevertheless, the success of this system largely depends on the level of taxpayer compliance. In practice, various challenges remain, such as low tax awareness, limited understanding of tax regulations, and the persistence of tax avoidance and non-compliance in tax reporting. These conditions indicate that the implementation of the Self-Assessment System has not yet fully achieved the expected level of taxpayer compliance.

Previous studies have shown that taxpayer compliance is influenced by various factors, including the level of tax knowledge, the quality of tax services, the utilization of information technology, the effectiveness of supervision, and law enforcement by the Directorate General of Taxes. However, most of these studies focus on the influence of specific factors on taxpayer compliance through empirical approaches.

Research that examines the implementation of the Self-Assessment System from a normative legal perspective, particularly regarding its implementation mechanisms, obstacles, and strategies for improving taxpayer compliance within the Indonesian tax system, remains relatively limited. Therefore, a more comprehensive study is needed to provide a deeper understanding of the effectiveness of the Self-Assessment System in supporting taxpayer compliance and optimizing state revenue.

This study is expected to contribute to the development of tax law, serve as an evaluation material for the government in improving tax policies, and provide a useful reference for the public and academics regarding the importance of taxpayer compliance in supporting the optimization of state revenue.

II. RESEARCH METHODE

This study employs a normative legal research method (doctrinal legal research), focusing on library research without conducting field data collection or direct interaction with respondents. The legal issues concerning the implementation mechanisms, obstacles, and strategies for improving taxpayer compliance within the Self-Assessment System in Indonesia are comprehensively examined through both a statutory approach and a conceptual approach.

The statutory approach is carried out by reviewing binding legal regulations as primary legal materials, including Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP Law), Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, and Law Number 6 of 2023 concerning the Enactment of the Job Creation Government Regulation in Lieu of Law into Law. Meanwhile, the conceptual approach is applied by referring to legal doctrines, legal principles, expert opinions, and theories of taxpayer compliance found in various scholarly publications in order to develop systematic and well-structured legal arguments.

The collection of legal materials in this study was conducted through a documentation review of authoritative digital and printed legal literature. Secondary legal materials were obtained by identifying, compiling, and reviewing tax law textbooks, reputable scientific journal articles, previous research findings, and other relevant academic publications. Meanwhile, legal dictionaries and encyclopedias were used as tertiary legal materials to support the understanding of taxation-related terminology.

The collection of legal materials in this study was conducted through a documentation review of authoritative digital and printed legal literature. Secondary legal materials were obtained by identifying, compiling, and reviewing tax law textbooks, reputable scientific journal articles, previous research findings, and other relevant academic publications. Meanwhile, legal dictionaries and encyclopedias were used as tertiary legal materials to support the understanding of taxation-related terminology.

After all legal materials had been systematically classified according to the research questions, the next stage involved data analysis using a descriptive-analytical method with a qualitative approach through deductive legal reasoning. The process of drawing conclusions moved from general principles of tax law and fiscal policy toward specific ideas and solutions. This approach enabled the study to provide an in-depth narrative and argumentative analysis regarding the optimization of law enforcement and supervision within Indonesia's taxation system.

III. DISCUSSION

A. SELF-ASSESSMENT SYSTEM IN INDONESIAN TAX LAW

The Self-Assessment System is a tax collection mechanism that grants both trust and responsibility to taxpayers to independently fulfill their tax obligations. Through this system, taxpayers are authorized to calculate the amount of tax payable, make payments or deposits, and submit tax reports in accordance with applicable laws and regulations. In its implementation, the Directorate General of Taxes (DGT) does not directly determine the amount of tax to be paid, but instead plays a role in providing guidance, supervision, and audits of taxpayer compliance. Therefore, the implementation of the Self-Assessment System requires honesty, awareness, and responsibility from each taxpayer in fulfilling their tax obligations. Santoso et al., 2025)

In Indonesia, the implementation of the Self-Assessment System is based on Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures. Literature explains that this system was chosen because it is considered capable of accommodating the continuously increasing number of taxpayers by providing the public with the flexibility to fulfill their tax obligations independently, while the government, through the Directorate General of Taxes, continues to perform its supervisory function to ensure compliance with applicable regulations. Along with the development of tax administration digitalization, the implementation of the Self-Assessment System is also supported by various electronic tax services aimed at improving efficiency, convenience, and effectiveness in fulfilling tax obligations. Therefore, the success of this system is highly influenced by taxpayers' level of understanding, compliance, and awareness in properly and responsibly carrying out their tax obligations.

Furthermore, the Self-Assessment System is a tax collection mechanism implemented in Indonesia that places trust in taxpayers to independently fulfill their tax obligations.[1] Through this system, taxpayers are authorized to calculate their tax payable, make payments or deposits, and submit Tax Returns (SPT) in accordance with applicable tax regulations. In its implementation, the government through the Directorate General of Taxes (DGT) no longer directly determines the amount of tax payable, but instead performs functions of guidance, supervision, and auditing to ensure that tax obligations are properly fulfilled. Therefore, the implementation of the Self-Assessment System requires taxpayers to have awareness, honesty, and a good understanding of tax regulations. The success of this system depends not only on the effectiveness of tax authority supervision but also on the level of taxpayer compliance in fulfilling all tax obligations. Accordingly, the Self-Assessment System is expected to create a more effective tax administration system, increase taxpayer compliance, and optimize state revenue from the taxation sector.

B. IMPLEMENTATION OF THE SELF-ASSESSMENT SYSTEM IN THE INDONESIAN TAXATION MECHANISM

The Self-Assessment System is a tax collection mechanism that grants taxpayers the responsibility and authority to independently calculate, determine, pay, and report the amount of tax owed in accordance with applicable tax regulations. Under this system, taxpayers play an active role in determining the amount of tax payable without direct assessment by the tax authority. The main characteristics of this system are as follows (Santoso et al., 2025) :

1. Taxpayers are granted the right and responsibility to determine the amount of tax they owe independently.
2. Taxpayers actively carry out all tax obligations, including calculating, paying, and reporting taxes on their own.
3. The tax authority (fiscus) functions as a supervisory and guidance institution without being directly involved in determining the amount of tax payable by taxpayers.

The Self-Assessment System differs fundamentally from the Official Assessment System. Under the Official Assessment System, the authority to determine the amount of tax due rests entirely with the tax administration. In this system, tax officials play a dominant role because they are responsible for calculating and assessing the amount of tax that must be paid by taxpayers.

In general, the implementation of the Official Assessment System requires greater involvement from tax officers. This is based on the assumption that taxpayers may not yet possess adequate capability or readiness to calculate, determine, and fulfill their tax obligations independently.

The implementation of the Self-Assessment System in Indonesia is based on tax provisions regulated under the Law on General Provisions and Tax Procedures, which has undergone several amendments, most recently through Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law. In addition, the implementation of this system is also supported by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. In practice, the Directorate General of Taxes serves as the institution responsible for supervision to ensure that the system operates in accordance with applicable regulations. (Pudyatmoko, 2008)

Under the Self-Assessment System, taxpayers are entrusted with the responsibility to fulfill their tax obligations independently. This includes registering to obtain a Taxpayer Identification Number, calculating the amount of tax due, making tax payments, and submitting Tax Returns. The system positions taxpayers as active participants in carrying out their tax obligations, while the tax authority functions primarily as a supervisory body.

Although the system grants taxpayers considerable flexibility, its implementation is accompanied by mechanisms of supervision, audit, and law enforcement. Supervision is conducted to ensure that every stage of tax compliance has been carried out correctly and in accordance with statutory provisions. After taxpayers submit their tax returns, the Directorate General of Taxes may conduct monitoring and evaluation to assess compliance levels and verify the accuracy of the reported information (Christian & Aribowo, 2021.) Thus, the implementation of the Self-Assessment System relies not only on trust in taxpayers but also on a supervisory framework designed to maintain tax compliance and effectiveness.

Tax audits are conducted by the Directorate General of Taxes as an effort to evaluate taxpayers' compliance in fulfilling their tax obligations. In addition to testing compliance, audits are also carried out to serve other purposes stipulated by tax legislation. In practice, the Directorate General of Taxes implements several types of audits, namely comprehensive audits, focused audits, and specific audits. The scope of these audits covers various types of taxes, including Income Tax, Value Added Tax, Luxury Goods Sales Tax, Stamp Duty, and other taxes under the authority of the Directorate General of Taxes.

As the institution entrusted with managing state revenue derived from taxation, the DGT is also authorized to enforce tax laws. The exercise of this authority aims to promote fairness, improve overall taxpayer compliance, and prevent violations or negligence in fulfilling tax obligations. Consequently, the tax supervision and law enforcement system is expected to create legal certainty while optimizing state revenue from the taxation sector (Fitriani, Mialasmaya, dan Sidharta, 2021).

Despite providing taxpayers with greater autonomy in fulfilling their tax obligations, the Self-Assessment System also faces several challenges. One of the primary challenges is the potential for inaccuracies in tax reporting, as the processes of calculation, payment, and reporting are carried out independently by taxpayers. This condition may create opportunities for tax avoidance or the submission of inaccurate information, considering that the accuracy of the data contained in Tax Returns is generally known only to the taxpayers concerned. Furthermore, some taxpayers continue to face difficulties in determining the amount of tax due because of limited understanding of applicable tax regulations.

The effectiveness of the Self-Assessment System is influenced by several factors, including the level of tax literacy among the public, regulatory clarity, and the effectiveness of supervision and law enforcement by the Directorate General of Taxes (Latifah, 2025). In addition, limitations in technological infrastructure and unequal access to electronic tax services in certain regions also present obstacles to the implementation of the system. Therefore, improving taxpayer compliance requires continuous efforts through strengthened tax education, enhancement of digital services, and optimization of supervisory and law enforcement functions. Through these measures, the implementation of the Self-Assessment System is expected to become more effective in supporting taxpayer compliance while increasing state revenue from the taxation sector (Zahra dan Gemilang, 2021).

C. COMMON OBSTACLES ENCOUNTERED IN THE IMPLEMENTATION OF THE SELF-ASSESSMENT SYSTEM

The successful implementation of the Self-Assessment System is highly influenced by several factors that must be possessed by taxpayers. These factors include:

1. Tax awareness (tax consciousness);
2. Honesty in fulfilling tax obligations;
3. Willingness to pay taxes (willingness to pay);

4. Discipline in complying with applicable tax laws and regulations (tax discipline).

Nevertheless, in practice, there are still several weaknesses that become obstacles to tax collection through the Self-Assessment System. This system grants taxpayers the authority to calculate, pay, and report the amount of tax owed independently. However, the accuracy of such reporting is often questioned because opportunities for tax avoidance and tax irregularities still exist. This is due to the fact that the party most knowledgeable about the accuracy of the information contained in the Tax Return is the taxpayer itself. In addition, many taxpayers still encounter difficulties in determining the amount of tax payable. One of the causes is that tax regulations do not always provide detailed explanations regarding the methods for calculating tax liabilities across various types of business activities.

These conditions have resulted in many companies making errors in calculating their tax obligations. Another challenge originates from the tax authority itself, namely the limited availability of data and information concerning taxpayers. Such limitations may affect the effectiveness of supervision over the implementation of this system. Fundamentally, the implementation of the Self-Assessment System aims to encourage higher levels of tax compliance. Such compliance is reflected in taxpayers' willingness to fulfill all tax obligations in accordance with applicable regulations without the need for prior audits, investigations, warnings, threats, or the imposition of administrative and legal sanctions.

Accordingly, taxpayer compliance can be understood as an attitude and behavior demonstrating obedience in carrying out tax obligations voluntarily and responsibly in accordance with prevailing laws and regulations. To achieve an optimal level of tax compliance and ensure the realization of state revenue from the taxation sector for financing government administration and national development, the government continues to maximize tax revenue potential (*tax coverage*) while simultaneously improving taxpayer compliance (*taxpayer compliance*). However, various government programs and services have not yet been fully perceived by the public as beneficial. This situation may affect public awareness of tax obligations, reduce the willingness to pay taxes, and weaken discipline in complying with tax regulations.

Such circumstances constitute one of the major obstacles to tax collection under the Self-Assessment System. In essence, compliance is an attitude of obedience that arises from individual awareness without being driven by pressure, threats, or particular rewards. In practice, compliance may emerge due to two factors: personal awareness or coercion through applicable regulations. Therefore, there is a fundamental distinction between compliance based on awareness and compliance resulting from compulsion. A person who fulfills tax obligations solely out of fear of sanctions may not necessarily possess genuine compliance (Natafusadha dan Rasyid, 2023).

As previously explained, the success of the Self-Assessment System largely depends on voluntary taxpayer compliance. This system requires taxpayers to independently calculate, pay, and report their tax obligations in accordance with applicable regulations. Therefore, a high level of awareness and compliance constitutes a crucial factor that cannot be overlooked in supporting the effectiveness of the system.

D. STRATEGIES FOR IMPROVING TAXPAYER COMPLIANCE IN THE SELF-ASSESSMENT SYSTEM

Strategies to improve taxpayer compliance within the Self-Assessment System can be implemented through strengthening tax education, optimizing supervision, and enhancing the quality of tax services. Improving tax literacy is an essential step in encouraging taxpayers to understand their rights and obligations, thereby enabling them to calculate, pay, and report taxes in accordance with applicable laws and regulations. Therefore, the Directorate General of Taxes should continuously optimize tax socialization and educational programs through various media that are easily accessible to the public.

In addition, the effective implementation of the Self-Assessment System requires the strengthening of supervisory and law enforcement functions to minimize potential violations that may occur in the fulfillment of tax obligations. Such supervision should be supported by the utilization of information technology, the development of an integrated tax administration system, and the consistent application of sanctions to ensure legal certainty. Furthermore, the provision of tax services that are accessible, transparent, and responsive is expected to increase public trust in the tax authority. Accordingly, the synergy between tax education, high-quality services, and effective supervision represents a strategic approach to fostering voluntary compliance and optimizing the implementation of the Self-Assessment System in Indonesia (Lesrati, Delina, dan Napitupulu, 2026).

Digital transformation in the field of taxation is one of the key strategies for improving taxpayer compliance in the implementation of the Self-Assessment System. Tax administration reform through the utilization of digital technology aims to establish a more modern, effective, and efficient system that facilitates taxpayers in fulfilling their tax obligations. Various electronic tax services developed by the Directorate General of Taxes are expected to enhance administrative quality, accelerate service delivery, and strengthen transparency and accountability within the tax system. Through the existence of an integrated system, taxpayers can perform their tax obligations more easily, thereby encouraging higher levels of compliance.

Nevertheless, the effectiveness of tax digitalization is not determined solely by technological advancement but is also influenced by several supporting factors. The level of public digital literacy, the quality of outreach and education conducted by the Directorate General of Taxes, and the readiness of technological infrastructure all play significant roles in determining the success of digital system implementation (Sitio et al., 2025). Several studies indicate that digitalization contributes positively to improving taxpayer compliance; however, its benefits will be maximized when accompanied by adequate education, continuous improvement of digital services, and equitable access to technology across different regions. Therefore, the development of digital tax systems must be carried out continuously to support the achievement of optimal taxpayer compliance within the Self-Assessment System.

The optimization of tax administration through the development of an integrated database is another important strategy for enhancing taxpayer compliance under the Self-Assessment System. Tax data integration enables the Directorate General of Taxes to obtain more accurate information regarding taxpayers' economic activities through data exchange with various institutions, including financial institutions, population administration agencies, and other government bodies. The availability of such comprehensive data supports the implementation of risk-based compliance monitoring, allowing tax authorities to identify potential non-compliance more rapidly and prioritize supervision of taxpayers with a high risk of violations (Zivameir dan Lie, 2026). Consequently, supervision is no longer merely reactive after violations occur but is also directed toward preventive measures through the utilization of accurate and integrated data. In addition to improving the effectiveness of supervision, this strategy strengthens the principles of fairness and legal certainty, as each taxpayer is subject to tax obligations based on their actual economic circumstances.

In addition to strengthening the database system, improving taxpayer compliance also requires tax administration reform oriented toward institutional modernization and the advancement of information technology. Such modernization is realized not only through the improvement of the Core Tax Administration System but also through the development of administrative systems capable of integrating various tax services effectively and efficiently. Technological support enables data management, supervision, and tax services to be carried out more quickly, transparently, and accountably. However, the success of this strategy depends not only on technological sophistication but also on regulations that provide legal certainty, protection of taxpayers' personal data, and effective inter-agency coordination in the process of information exchange. Therefore, enhancing taxpayer compliance within the Self-Assessment System requires a comprehensive approach through the synergy of administrative modernization, institutional strengthening, digital technology utilization, and transparent tax governance. Such efforts are expected to build public trust while increasing the effectiveness of state revenue collection from the taxation sector (Ayem dan Deo, 2024).

IV. CONCLUSION AND SUGGESTIONS

A. CONCLUSION

The Self-Assessment System is a tax collection system that grants taxpayers both the authority and responsibility to independently calculate, pay, and report their tax obligations in accordance with applicable laws and regulations. Its implementation forms part of Indonesia's broader tax reform efforts aimed at improving the effectiveness of tax administration, promoting taxpayer independence, and optimizing state revenue from the taxation sector. Under this system, the Directorate General of Taxes no longer serves as the institution that directly determines the amount of tax payable. Instead, it is responsible for providing guidance, conducting supervision and audits, and enforcing tax laws to ensure compliance with tax obligations. Consequently, the success of the Self-Assessment System largely depends on taxpayers' awareness, honesty, willingness to pay taxes, and discipline in fulfilling their obligations.

Despite being the primary tax collection system in Indonesia, the Self-Assessment System continues to face several challenges that affect its effectiveness. These challenges include low levels of tax literacy and public awareness, limited taxpayer understanding of tax regulations, and the continuing possibility of tax avoidance. In addition, limitations in the availability of taxpayer data and information may hinder the effectiveness of tax supervision. These issues are further compounded by the unequal distribution of technological infrastructure and access to digital tax services across different regions. This indicates that the success of the Self-Assessment System depends not only on the existence of adequate regulations but also on the quality of human resources, effective supervision, and technological support capable of facilitating the proper fulfillment of tax obligations.

Improving the effectiveness of the Self-Assessment System requires a comprehensive approach that includes strengthening tax education, enhancing the quality of tax services, optimizing supervision and law enforcement, and modernizing tax administration through digital technology. The development of integrated databases, the implementation of risk-based compliance monitoring, and the utilization of information technology can contribute to a more transparent, accountable, and effective tax system. If these efforts are implemented consistently and supported by strong cooperation among the government, tax authorities, and the public, the Self-Assessment System can foster stronger voluntary compliance, reinforce legal certainty in taxation, and increase state revenue to support national development.

B. SUGGESTIONS

Based on the findings of this study, the implementation of the Self-Assessment System should continue to be improved in order to achieve its primary objectives of enhancing taxpayer compliance and optimizing state revenue from taxation. One important step is to expand tax education and public outreach programs on a continuous basis so that taxpayers gain a better understanding of their rights and obligations. Improved tax literacy is essential not only for increasing public awareness of the importance of taxation as a major source of government revenue but also for enabling taxpayers to fulfill their obligations accurately and independently.

In addition to educational initiatives, the development of digital tax administration should be continuously advanced through the improvement of electronic tax services, integration of tax-related data, and expansion of information technology infrastructure throughout Indonesia. An integrated system can facilitate taxpayers' access to tax services while simultaneously enhancing the effectiveness of supervision carried out by tax authorities. At the same time, greater attention should be given to the protection of taxpayers' personal data and the provision of legal certainty regarding the management and use of tax information.

Furthermore, tax supervision and law enforcement should be carried out consistently, transparently, and fairly to prevent violations and encourage voluntary compliance. The availability of accurate and comprehensive data, supported by stronger coordination between the Directorate General of Taxes and other relevant institutions, is also crucial for improving the effectiveness of tax administration. Through these measures, the Self-Assessment System is expected to operate more effectively, promote sustainable taxpayer compliance, and make a greater contribution to state revenue and the successful implementation of national development programs.

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