

Analysis Of The Effectiveness Of Law Enforcement Against Tax Crimes In The Digitalization Era Of The Coretax System Based On Tax Laws In Indonesia

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Abstract

The implementation of the Coretax System, a form of digitalization of tax administration in Indonesia, has fundamentally changed the way tax law enforcement is carried out. On the one hand, this digital transformation promotes efficiency, transparency, and accountability in tax administration; on the other hand, it has shifted tax crime patterns toward technology-based violations, ranging from electronic data manipulation and fictitious invoicing practices to digital tax evasion across national borders. This study examines the effectiveness of criminal law enforcement for tax crimes during the Coretax System digitalization era according to Indonesian tax regulations. The method used is normative legal research with a limited statutory, conceptual, and case-based approach, relying on primary, secondary, and tertiary legal materials analyzed qualitatively. The findings indicate that criminal tax law enforcement has not been fully effective: procedural compliance has indeed strengthened thanks to system integration, but its substantive effectiveness remains hampered by inconsistencies in regulations regarding electronic evidence, lack of coordination between institutions, limited digital skills of law enforcement officers, and low digital and legal literacy among taxpayers. This study suggests alignment between tax regulations and electronic information law, strengthening integrated data exchange between the Directorate General of Taxes, the Police, and the Prosecutor's Office, and developing human resource capacity to achieve responsive and effective tax criminal law enforcement in the digital era.

Keywords: law enforcement; tax crime; Coretax System; digitization; effectiveness.

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INTRODUCTION

Advances in information technology have transformed various sectors, including Indonesia's tax system. Digitizing administration through the Coretax System is a strategic step by the government to improve efficiency, transparency, and accountability in tax management (Directorate General of Taxes, 2022). This change has also influenced increasingly complex and digitally-based tax crime patterns.

Taxes are a crucial source of state revenue to finance national development, so tax law enforcement is necessary to encourage taxpayer compliance and maintain fiscal stability (Mardiasmo, 2019). In line with the implementation of the Coretax System, tax crimes can be committed through electronic data manipulation, fictitious systems, and tax evasion through digital platforms across countries (OECD, 2021).

Problems arise because the development of digital tax crimes has not been fully accompanied by adequate law enforcement capabilities. Law enforcement still faces obstacles in regulatory, institutional, and officer capacity aspects. Although tax regulations provide for criminal sanctions, their effectiveness remains an issue in addressing the development of the digital economy (Soemitro, 2018).

The effectiveness of law enforcement is measured not only by the number of cases handled, but also by taxpayer compliance and the deterrent effect created. In digital taxation, this effectiveness requires integration between information technology systems and law enforcement mechanisms (Gunadi, 2020).

Furthermore, the implementation of the Coretax System poses the risk of data leaks, system security vulnerabilities, and misuse of technology to commit tax crimes that are more difficult to trace (Ministry of Finance of the Republic of Indonesia, 2023). Digitalization also raises evidentiary issues, particularly regarding the use of electronic evidence in tax cases, which still requires regulatory adjustments and alignment (Prasetyo, 2020).

Based on these conditions, this study aims to analyze the effectiveness of tax criminal law enforcement in the era of the Coretax System digitalization, including the influencing factors and solutions. This research is crucial for understanding the readiness of law enforcement to address technology-based tax crimes. The research's novelty lies in examining the effectiveness of tax criminal law enforcement in relation to the Coretax System digitalization, the influencing factors, and solutions to address the changing nature of tax crimes in Indonesia.



RESEARCH METHODS

This study is classified as normative legal research that focuses on the analysis of applicable legal principles, particularly those related to criminal law enforcement in tax crimes in Indonesia. It is conducted through a search of library materials or secondary data, including primary, secondary, and tertiary legal materials (Sujono & Sudarto, 2022; Ibrahim, 2006). The approach taken includes a statute approach and a conceptual approach, accompanied by a limited case approach to examine the application of the law in the field (Marzuki, 2017). The primary legal materials referred to include Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation to Become Law, Government Regulation Number 50 of 2022 concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations, Regulation of the Minister of Finance Number 81 of 2024 concerning Tax Provisions in the Context of Implementing the Core Tax Administration System (Coretax), the Electronic Information and Transactions Law and its amendments, and Supreme Court Regulation Number 3 of 2025 concerning Guidelines for Handling Criminal Cases in the Field of Taxation. The review was carried out qualitatively and descriptively-analytically through the stages of data reduction, data presentation, and drawing conclusions (Miles et al., 2014; Sugiyono, 2018).

THEORETICAL BASIS

Essentially, law enforcement is an effort to translate legal values, such as justice, utility, and certainty, into reality in society. In its implementation, law enforcement is not an automatic activity, but is also determined by human elements, institutions, and the social conditions in which the law is enforced (Rahardjo, 2009). In the field of taxation, criminal law enforcement plays a major role in creating a deterrent effect for tax violators, so that taxpayers comply with applicable tax regulations while preventing tax evasion and tax evasion, especially in the digital era which opens new opportunities for technology-based crimes (Becker, 1968).

To assess the success or failure of law enforcement, this study relies on the theory of legal effectiveness. Soekanto states that legal effectiveness is determined by five main factors: the law itself, law enforcement officials, facilities and infrastructure, society, and legal culture; all five are intertwined in determining whether a legal system can be implemented well in society (Soekanto, 2014). In addition, Anthony Allott's theory of legal effectiveness is also used, which separates



formal effectiveness, namely the extent to which the law is procedurally complied with, from substantive effectiveness, namely the extent to which the law actually realizes its goal of changing societal behavior (Allott, 1980). In the context of criminal tax law enforcement that relies on the Coretax System, Allott's theory is useful for assessing whether the digital tax system is merely procedurally complied with by taxpayers, or whether it is also capable of producing real changes in substantive tax compliance behavior.

To facilitate understanding of the theory used as the basis for analysis in this research, the following presents a comparison of the theories of legal effectiveness which are the analytical tools of the research.

Table 1. Theories Used in the Research

Theory	Figure	Focus of Analysis	Relevance to Research
Effectiveness of Law	Soerjono Soekanto	Five factors of legal effectiveness	Mapping the factors that influence the effectiveness of tax law enforcement in the Coretax System era.
Formal and Substantive Effectiveness	Anthony Allott	Formal compliance and achievement of legal objectives	Measuring whether Coretax merely boosts administrative compliance or contributes to strengthening the effectiveness of law enforcement at the substantive level.
Deterrence Theory	Gary S. Becker	Deterrent effect through criminal sanctions	Explain the relationship between the threat of sanctions and taxpayer compliance.

Based on the table, this study uses the three theories in a complementary manner to analyze the effectiveness of tax criminal law enforcement in the era of digitalization of the Coretax System.

In the realm of taxation, the effectiveness of law enforcement is not only assessed by the number of cases processed, but also by the degree of taxpayer compliance and the ability of the legal system to prevent violations early on.

RESULTS AND DISCUSSION

Thus, legal effectiveness is closely related to the quality of the tax administration system being implemented, including the implementation of the Coretax System (Kurniawan, 2023). Tax compliance itself, as Kirchler points out, stems not only from the threat of sanctions but also from trust in the government and the perception of the fairness of the tax system. Therefore, law enforcement strategies must go hand in hand with growing public trust in the digital tax system (Kirchler, 2007).

Regulation of Tax Crimes and the Effectiveness of Law Enforcement in the Digital Era of the Coretax System

1. Regulation of Tax Crimes and the Coretax System in Indonesian Positive Law

Tax crimes are actions that violate tax provisions and are subject to criminal sanctions as regulated in the KUP Law, which can take the form of tax evasion, document falsification, or submission of false reports (Mardiasmo, 2019). The criminal provisions are contained primarily in Articles 38 to 43 of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as last amended by Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation to Become Law, which threatens imprisonment and fines to anyone who, either negligently or intentionally, does not submit a Tax Return, submits a Tax Return containing incorrect content, misuses Taxpayer Identification Number, or issues and uses tax invoices that are not based on actual transactions (Law Number 6 of 1983, 1983/2023).

Before delving into the issue of electronic evidence, it is necessary to first outline the evidence generally recognized in handling tax crimes according to the KUP Law and the Criminal Procedure Code (KUHP). Based on Article 184 of the KUHP, valid evidence in criminal cases, including tax crimes, includes witness testimony, expert testimony, letters, instructions, and statements from the defendant (Indonesia, 1981). Specifically in the taxation realm, the KUP Law also gives an important position to taxpayers' bookkeeping, records, and documents as the basis for examination and investigation, including in proving the element of intent in tax crimes (Law Number 6 of 1983, 1983). These conventional evidence tools served as the initial reference before the development of recognition of electronic evidence in the practice of enforcing tax criminal law.



From an administrative perspective, tax digitalization refers to the use of information technology in tax administration, including the implementation of the Coretax System (Directorate General of Taxes, 2022). The Coretax System itself is an integrated core tax administration system based on digital technology to support the entire tax business process (Ministry of Finance of the Republic of Indonesia, 2023). Its legal framework includes Presidential Regulation Number 40 of 2018 concerning the Reform of the Tax Administration System and Minister of Finance Regulation Number 81 of 2024, which technically implements the Law on Harmonization of Tax Regulations. Through data integration and business process automation, this system is expected to strengthen tax oversight and law enforcement.

As an electronic system managed by a government agency, in this case the Directorate General of Taxes under the Ministry of Finance, the Coretax System is basically included in the category of Public Scope Electronic System Providers (PSE) as regulated in the Regulation of the Minister of Communication and Digital Number 5 of 2025, which requires every Public Scope PSE to have a registration certificate from the Ministry of Communication and Digital (Regulation of the Minister of Communication and Digital Number 5 of 2025, 2025).

The digital-based evidentiary aspect of tax crimes overlaps with the electronic information legal regime. Recognition of electronic evidence is provided by the ITE Law (Law No. 11 of 2008, 2008/2024), and specifically for tax cases, Supreme Court Regulation No. 3 of 2025 concerning Guidelines for Handling Criminal Cases in the Tax Sector has been issued, linking electronic evidence to Coretax (Supreme Court Regulation No. 3 of 2025, 2025). Nevertheless, the use of electronic evidence in tax cases still requires adjustments and alignment of regulations between the KUP Law, the ITE Law, and criminal procedural law (Prasetyo, 2020), so there are still legal loopholes that must be addressed.

2. Analysis of the Effectiveness of Criminal Tax Law Enforcement in the Coretax System Era

According to Allott, when examined from a formal perspective, the implementation of the Coretax System positively contributes to taxpayer procedural compliance. The collection of data in a single core administrative system facilitates the monitoring of tax return submissions, the issuance of tax invoices, and transaction verification, thereby enabling faster detection of administrative irregularities (Kurniawan, 2023). Experience from other countries demonstrates that digitizing tax administration can increase oversight effectiveness and suppress tax evasion (OECD, 2021). From this perspective, the Coretax System strengthens



the preventive function of law enforcement because it can identify data irregularities before they escalate into criminal acts.

However, in terms of substantive effectiveness, criminal tax law enforcement in the Coretax System era has not yet fully yielded results. First, the shift in methods to electronic data manipulation, fictitious systems, and the use of inter-country digital platforms requires detection and evidentiary skills that law enforcement officials have not yet fully mastered (Wibowo, 2022). Second, criminal tax law enforcement in Indonesia still clashes with limited resources and complex regulations (Gunadi, 2020), resulting in relatively few cases resulting in prosecution and conviction compared to the potential violations recorded by the system. Third, the alignment of electronic evidence provisions with criminal tax procedural law is still underway, creating uncertainty in judicial practice (Hidayat, 2021).

Substantive effectiveness must also be assessed in terms of its deterrent effect and changes in compliance behavior. Referring to Becker's theory, the deterrent effect of a criminal sanction is determined by three interrelated elements: certainty of action, severity of the sanction, and speed of imposition of the sanction (celerity) from the time the violation is detected (Becker, 1968). The Coretax System does increase the certainty of detection because data irregularities are identified more quickly, so the certainty element is essentially supported by the system. However, the other two elements are not yet balanced: the slow enforcement process weakens the celerity element, while the uncertainty of electronic evidence makes the imposition of sanctions inconsistent, making the severity element perceived by violators unpredictable. As a result, although the chance of detection of violations is increased through the Coretax System, the overall deterrent effect is not optimal because it is not supported by principled and swift enforcement. Moreover, the imposition of criminal tax sanctions, for example for tax evasion based on Article 39 of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation to Become Law, in practice still stumbles on the problem of proving the element of intent (Zulaikha & Fadhilah, 2022). By linking Soekanto's five factors (Soekanto, 2014), it can be concluded that the facility factor (digital system) has strengthened significantly, while the legal, apparatus, community, and legal culture factors have not progressed in harmony, so that the effectiveness of tax criminal



law enforcement in the Coretax System era has only been fulfilled at the formal level and is not yet complete at the substantive level.

Based on the results of the analysis, the effectiveness of tax criminal law enforcement in the Coretax System era can be compared as follows.

Table 2. Comparison of Law Enforcement Effectiveness

Aspect	Present condition	Evaluation
Formal Effectiveness	Data integration, automated validation, increased oversight	Effective
Substantive Effectiveness	Digital modes are increasingly complex	Not optimal
Electronic Evidence	Not yet harmonious	Not optimal
Competence of Apparatus	Not evenly distributed	Needs improvement
Deterrent effect	Not yet optimal	Need strengthening

Factors Influencing the Effectiveness of Criminal Tax Law Enforcement in the Digital Tax System and Their Solutions

1. Factors Affecting the Effectiveness of Law Enforcement

Based on Soekanto's framework, the first factor is the law itself. The criminal tax provisions in the General Provisions and Procedures Law (KUP) were formulated before digitalization was fully implemented, so some of the criminal offenses and methods of proof do not fully anticipate technology-based crimes. The inconsistency between the KUP Law, the ITE Law, and criminal procedural law regarding electronic evidence creates legal uncertainty when handling cases (Hidayat, 2021), although Supreme Court Regulation Number 3 of 2025 begins to address this issue.

The second factor concerns law enforcement officials. Handling digital tax crimes requires digital forensic skills, mastery of information systems, and the ability to analyze large-scale electronic data. The low digital literacy of some law enforcement officials has the potential to hinder the handling of technology-based tax crime cases (Directorate General of Taxes, 2022). The third factor concerns facilities and infrastructure. While the Coretax System strengthens the oversight infrastructure, it also introduces new risks in the form of data leaks, system security vulnerabilities, and misuse of technology by certain parties (Ministry of



Finance of the Republic of Indonesia, 2023). Therefore, system reliability and security are essential for effective law enforcement.

The fourth factor is the public, in this case taxpayers. Tax compliance is also shaped by psychological factors and trust in the government (Kirchler, 2007); low digital literacy and legal understanding among taxpayers can hinder the implementation of digital systems and increase the likelihood of unintentional violations (Saputra, 2021). The fifth factor is legal culture, namely the attitudes and habits of the public and bureaucracy towards tax compliance. In addition to these five factors, coordination between law enforcement agencies, such as the Directorate General of Taxes, the Police, and the Prosecutor's Office, is crucial for success; in the digital era, such coordination must be supported by an integrated information system and effective data exchange (OECD, 2021). Without adequate synergy, law enforcement will not function optimally.

Based on Soerjono Soekanto's theory, the effectiveness of law enforcement is influenced by several factors as summarized in the following table.

Table 5 3. Factors Influencing the Effectiveness of Law Enforcement

Factor	Problems	Impact
Regulation	Disharmony between the KUP Law and the ITE Law	Uncertainty of proof
Apparatus	Digital competence is still limited	Handling of cases is less than optimal
Means	Coretax security risks	Potential data leak
Public	Low digital tax literacy	Low compliance
Legal Culture	Legal awareness is not yet optimal	Violations still occur
Coordination	Data exchange between institutions is not yet optimal	Slow law enforcement

These six factors are interrelated and are key determinants of the effectiveness of criminal tax law enforcement in a digital-based tax administration system.

2. Solutions to Increase the Effectiveness of Criminal Tax Law Enforcement in the Coretax System Era

First, harmonization and regulatory updates. Criminal tax provisions need to be aligned with the electronic information legal regime, including by affirming the status of Coretax data as valid electronic evidence, standardizing procedures for obtaining and securing digital evidence, and strengthening technical guidelines for implementing Supreme Court Regulation Number 3 of 2025 to create legal certainty for investigators, public prosecutors, and judges (Prasetyo, 2020; Hidayat, 2021).

Second, institutional strengthening and coordination. An integrated data exchange mechanism needs to be designed between the Directorate General of Taxes, the Police, the Prosecutor's Office, and the Financial Transaction Reports and Analysis Center based on the Coretax System, equipped with joint operational procedures for handling digital tax crimes (OECD, 2021). Third, strengthening human resource capacity through education and training in digital forensics and data analysis for tax investigators and other law enforcement officials, so that detection and evidence capabilities align with sophisticated modus operandi (Wibowo, 2022).

Fourth, strengthening system security and data governance to prevent leaks and misuse of tax data, including regular security audits and the implementation of sound information systems management (Laudon & Laudon, 2020; Ministry of Finance of the Republic of Indonesia, 2023). Fifth, increasing digital literacy and tax law education for taxpayers to foster voluntary compliance and trust in the system (Kirchler, 2007; Saputra, 2021). The combination of these five solutions is aimed at ensuring that strengthening digital means aligns with strengthening legal factors, officials, society, and legal culture, so that the effectiveness of tax criminal law enforcement is realized not only formally, but also substantively (Fajri, 2022; Yuliana, 2023).

To overcome these various obstacles, strategic steps are needed as summarized in the following table.

Table 4. Solutions for Increasing Effectiveness

Problems	Solution
Regulatory disharmony	Harmonization of the KUP Law and the ITE Law
Electronic evidence	Standardization of digital evidence



Problems	Solution
HR	Digital forensics training
Coordination	Integration of data from the Directorate General of Taxes, Police, and Prosecutors
Tax literacy	Digital tax education
System security	Coretax security enhancements

The implementation of these solutions is expected to be able to boost the effectiveness of tax criminal law enforcement, both on the formal and substantive side.

CONCLUSION AND SUGGESTIONS

First Criminal law enforcement for tax crimes in the digital era of the Coretax System in Indonesia has not been fully effective. The implementation of the Coretax System has indeed strengthened formal effectiveness through enhanced detection, supervision, and procedural compliance of taxpayers; however, its substantive effectiveness has not been optimally achieved due to the shift in criminal *modus operandi* to digital forms, the constraints of electronic evidence due to incomplete regulatory alignment, and inconsistent enforcement, resulting in a less than optimal deterrent effect.

Second, the effectiveness of tax criminal law enforcement in the digital tax system is influenced by legal factors (misalignment of electronic evidence regulations), law enforcement officials (limited digital competence), facilities and infrastructure (reliability and security of the Coretax System), community factors (digital literacy and taxpayer trust), legal culture, and coordination between law enforcement agencies. Proposed solutions include harmonizing electronic tax evidence regulations, strengthening integrated data exchange between agencies, strengthening the capacity of human resources in law enforcement, strengthening system security and data governance, and increasing digital literacy and legal education for taxpayers.

Suggestion

The government, particularly the Directorate General of Taxes and the Ministry of Finance, is advised to expedite the alignment of tax criminal regulations with the electronic evidence regime while developing technical guidelines for utilizing Coretax System data during the investigation and prosecution stages. Law enforcement officials are encouraged to establish



an integrated task force and implement a program to continuously improve digital forensic competency. Future researchers are advised to conduct empirical studies of court decisions in tax crime cases after the Coretax System is implemented, so that substantive effectiveness can be more accurately measured.

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