

BUILDING BLOCK IN DIGITAL TAX ADMINISTRATION: LITERATURE REVIEW

Nurhayati*, Iskandar Muda, Sambas Ade Kusuma
Universitas Sumatera Utara, North Sumatera, Indonesia
Email: nurhayati170312@gmail.com*

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ABSTRACT

The success of tax administration can be seen from the high awareness of taxpayers and private parties who are responsive to e-filing programs and tax services. The implementation of digital taxation has a positive and beneficial impact on taxpayers and tax officers in the form of effectiveness such as the availability of e-tax services, in accessing which can be done anytime and anywhere. The implementation of digital taxation has a positive and beneficial impact on taxpayers and tax officers in the form of effectiveness such as the availability of e-tax services, in accessing which can be done anytime and anywhere. This study aims to present a literature review on Building Blocks in Tax Administration. The study focuses on the definition of research questions outlining problems, therefore, research questions are formulated, characteristics of respondents, problems solved, results obtained and constraints detected by implementing Building Blocks in Tax Administration. The results obtained by implementing Building Blocks in Tax Administration are as a form of identifying groups of individuals, companies and governments to increase tax compliance and to reduce tax evasion, create models and be able to design models related to increasing taxpayer compliance in paying taxes.

Keywords

building block; tax administration; taxpayers

INTRODUCTION

Development of various digital and electronic services around the world, it has increased the experience for taxpayers to carry out tax administration. There have been several developments in tax administration, especially in the digital field, such as the application of Artificial Intelligence, Internet of Things (IoT), Cloud Computing, Blockchain Technology, and others to tax activities (Bentley, 2019). The use of data analysis tools for tax administration is only 80% of 59, the ability to learn to use machines is 75%, and the use of digital aids in the form of chatbots is 50%. This is in line with spending on ICT infrastructure, also 50% of which comes from capital expenditures (OECD, 2019).

Tax administration is a procedure in carrying out tax reporting, but there are still difficulties in the scope of determining depository criteria and procedures used by supervisors for the accuracy of data information to data subjects so that it requires a combination of technological innovations (Olivares, 2018). However, in the context of digital tax services, some research still focuses on adopting, accepting and using technology models. According to (Mustapha & Obid, 2015), explained that tax compliance and revenue generation in Nigeria can be improved through the effective use of the online tax system. Therefore, in the future, continue to use e-filing which provides convenience in overall tax reporting (Khaddafi et al., 2018). According to (Night & Bananuka, 2020), that adopting an electronic tax system can affect the attitude of taxpayer compliance. The importance of current digital research is to provide an overview of the current state of digital taxes applied to tax administration in order to identify strengths and weaknesses in developing services for taxpayers.

According to (Bassey et al., 2022), Tax Administration is an important factor in implementing the economy as a form of getting success in digital government. Therefore, good administrative implementation can help achieve success in tax administration, thus digital transformation is very important for tax management and provides new insights for companies in reducing tax rigidity (Zhou et al., 2022). Meanwhile, a large body of literature suggests that greater monitoring and supervision of financial spending, lower incidents of corruption, good governance and lower income inequality are the benefits of increased digitalization (Robbins et al., 2015).

Besides that, there are still several failures in the implementation of digital taxes, especially in developing countries, this is due to a lack of readiness in dealing with technological change (Bakunzibake, 2016). In addition, there are still concerns related to digital implementation, namely corruption (Aladwani, 2016). For this reason, it is necessary to increase understanding of the public value of e-government from different perspectives (Twizeyimana & Andersson, 2019).

To overcome this, innovation and technology can be used as a form of efficiency in tax collection and can see the potential that exists (Maphumula & Njenga, 2019). Technological changes will be able to distribute higher taxes to lower ones through the implementation of income taxes (Agrawal & Wildasin, 2020). Besides that, with the existence of technology, administrative taxes in the form of data mining can also support taxation activities (Alkaabneh et al., 2021). There are three important things in implementing digital transformation in taxation including: certain structural, decision-making and relational capabilities (Zeleti et al., 2021).

Through this literature, it is necessary to synthesize digital taxation research to understand the factors that influence its success. Through this paper, you can contribute related to the lack of research in the field of digital services in tax administration.

The success of tax administration can be seen from the high awareness of taxpayers and private parties who are responsive to e-filing programs and tax services (Robbins et al., 2015). In an era that increasingly prioritizes digital, it is necessary to understand digital and be open to technological changes that can provide information and increase the frequency of tax authorities globally so that digital services in administration can be used optimally.

The implementation of digital taxation has a positive and beneficial impact on taxpayers and tax officers in the form of effectiveness such as the availability of e-tax services, in accessing which can be done anytime and anywhere. According to (Sundberg, 2019) one opinion states that citizen democracy is more confirmed as a form of proof of the contribution of electronic services. Therefore, for policy makers not only to think in terms of progress in e-tax services but also to think related to other technological sophistication such as blockchain, artificial intelligence and internet of things and more innovations for their use (Mulligan, E., & Ojo, 2019).

The Organization for economic Cooperation and Development, that the digital tax Building Block has six blocks of tax administration that can be future taxes including: Digital identity, data management and standards, management and application of tax regulations, new skill sets, and governance frameworks (OECD, n.d.). Moreover, this study aims to present a literature review on Building Blocks in Tax Administration

METHODS

The Literature Review method used is a literature review method that identifies, evaluates, and interprets all findings on the research topic to answer predetermined research questions (Kitchenham & Brereton, 2013). By using several steps; (1) definition of research question, (2) search process, (3) data collection, and (4) data synthesis.

The definition of a research question outlines the problem; therefore, a research question is formulated. The search process includes database research by identifying key terms, inclusion criteria, and exclusion criteria by selecting the main documents. The data collection steps focus on collecting primary, secondary and tertiary data. While the data synthesis section summarizes the results of the relevant documents.

RESULTS

Definition of research question

The definition of the research question outlines the problem, therefore, the research question is formulated.

RQ1: Characteristics of respondents who use the tax administration Building Block?

RQ2: What problems have been overcome in the tax administration Building Block?

RQ3: What results are obtained by applying the tax administration Building Blocks?

RQ4: What constraints have been detected?

Search Process

This literature search was carried out specifically for articles published in 2015-2022. Literature searches were conducted online in journals and conferences for this study using the search words "Digital and Tax Administration" in the title and keywords in the database. In addition, it also uses organizational sources of information about digital tax administration research with the following data:

1) <https://www.sciencedirect.com.usuproxy.usu.ac.id/>,

2) <https://www.emerald.com/insight/>,

3) <https://ieeexplore.ieee.org.usuproxy.usu.ac.id/Xplore/home.jsp>

4) <https://dl.acm.org/>

5) <http://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.htm>

The inclusion criteria are; (1) specialized in studies published in English, (2) only selected articles and conferences, and (3) relevant documents are also included.

Data collection

The method used is the Preferred Reporting Item For Systematic Review and Meta-Analytic (PRIMA) method. All articles that passed the selection were then reviewed and summarized based on the author's name, year of publication, number of respondents, theory used, research results and suggestions for further research.

Searching the research database yielded all keyword search results, obtained 414 research articles, 276 articles from Scient Direct, 77 articles from Emerald, 35 articles from ACM Digital and 26 articles from IEEE. A total of 210 articles were published, because they were (30) book chapters, (70) journal indexes, (45) book reviews and (65) measuring instruments. In addition, 134 articles did not meet the criteria, namely (22) governance technology topics, (21) the use of information systems theory, (30) digital economy in particular and (15) ERP theory in general. Furthermore, 2 articles were excluded because the discussion did not explain that there was no theory used. There were 44 articles included in the literature review

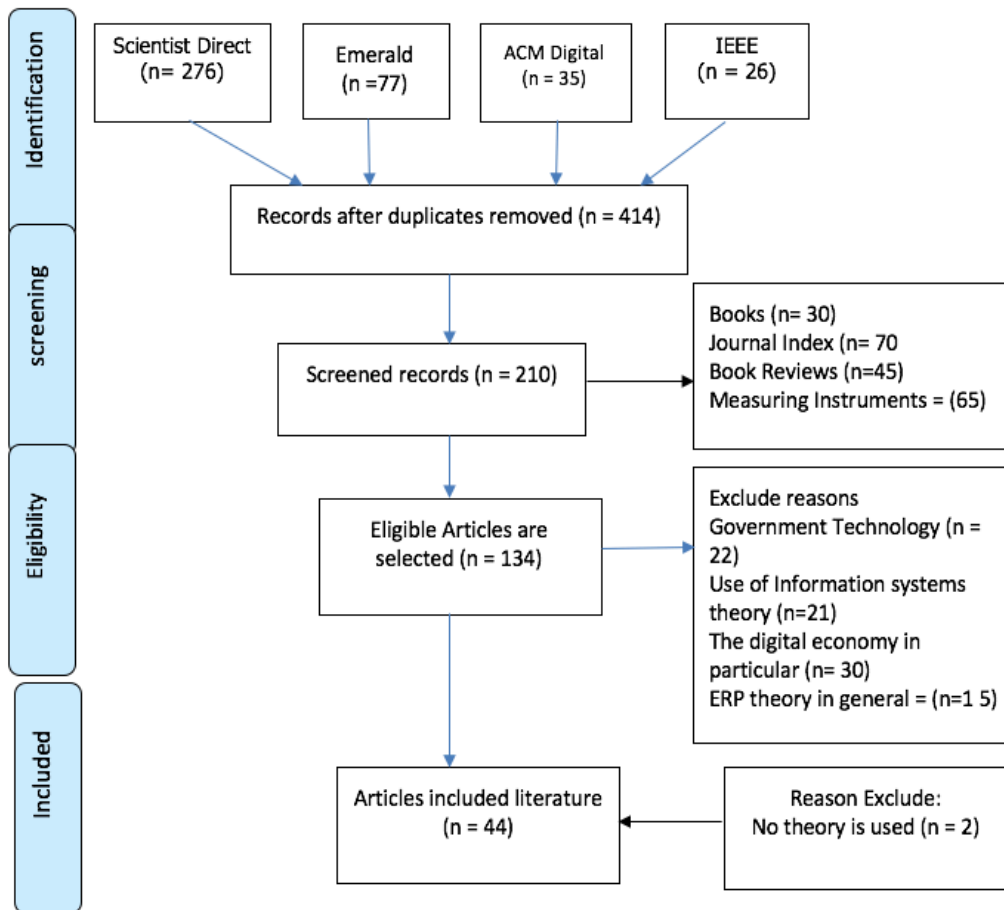


Figure 1. Literature Review Method

Data Synthesis

The search step produces the main documents and relevant documents. Can be seen in the following image:

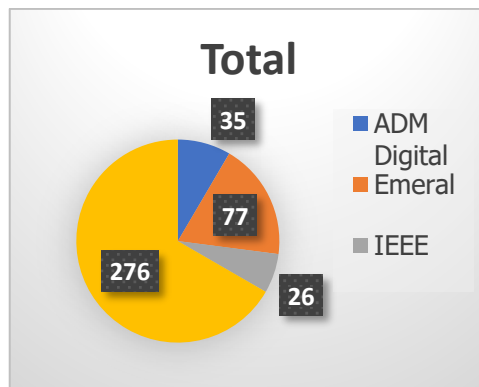


Figure 2. Search articles by keyword

Articles are read to extract information that answers research questions with primary, secondary and tertiary data. Then the relevant documents to produce readings can be seen in Figure 3 below.

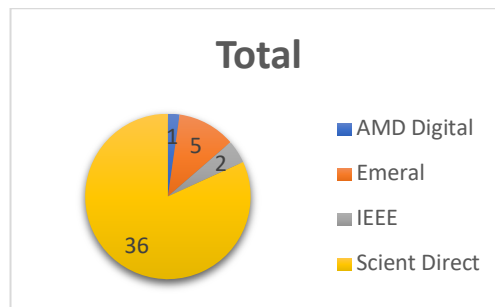


Figure 3. Articles included in the literature review

About 82% of the 44 relevant documents or as many as 36 articles are in scientific direct journals

DISCUSSION

This section presents the findings from an administrative review of research questions.

Table 1. Characteristics of Respondents who use Digital Tax Administration

Type of Respondent	Reference
Individual Mandatory	(Mustapha & Obid, 2015),(Maphumula & Njenga, 2019) (Mustapha & Obid, 2015),(Ling et al., 2016),(Gross et al., 2017),(Khaddafi et al., 2018),(Bentley, 2020),(Akram et al., 2019),(Fisman et al., 2020),(Faúndez-Ugalde et al., 2020),(Diller et al., 2020),(Zhang et al., 2020),(Night & Bananuka, 2020),(Law et al., 2021),(Krieger et al., 2021),(Engström et al., 2022),(Akrong et al., 2022),(Phulkerd et al., 2022).
Corporate Taxpayer	(Petutschnig, 2017),(Victorova et al., 2019),(Fu et al., 2019),(Agrawal & Wildasin, 2020),(Gnangnon, 2020),(Gnangnon, 2020),(Argilés-Bosch et al., 2020),(Mascagni et al., 2021),(Bellon et al., 2022),(Rota-Graziosi & Sawadogo, 2022),(Ofori et al., 2022),(Zhou et al., 2022),(Akrong et al., 2022).

Characteristics of respondents who use the tax administration Building Block

Table 1 shows the characteristics of respondents who use digital tax administration. The types of respondents who use it consist of individual taxpayers and corporate taxpayers.

What problems have been resolved in the tax administration Building Block

Analyze and extract information from the articles that have been collected focusing on the issues described in table 2.

Table 2. Issues used in the Tax Administration Building Block 3.0

Main Process	The problem is handled using the Tax Administration Building Block
Digital Identity	Identity security and ease of use,(Mustapha & Obid, 2015),(Chaouali et al., 2016),(Gross et al., 2017),(Khaddafi et al., 2018),(Akram et al., 2019),(Diller et al., 2020),(Night & Bananuka, 2020),(Krieger et al., 2021),(Engström et al., 2022). Provide access to secure services,(Ling et al., 2016),(Olivares Olivares, 2018),(Maphumula & Njenga, 2019),(Faúndez-Ugalde et al., 2020),(Zhang et al., 2020),(Mascagni et al., 2021),(Uyar et al., 2021),(Night & Bananuka, 2020),(Akrong et al., 2022).
Taxpayer Touchpoints	tax administration website,(Mustapha & Obid, 2015),(Chaouali et al., 2016),(Gross et al., 2017),(Khaddafi et al., 2018),(Akram et al., 2019),(Diller et al., 2020),(Night & Bananuka, 2020),(Krieger et al., 2021),(Engström et al., 2022).

Main Process	The problem is handled using the Tax Administration Building Block
	Accessibility strategic implementation,(Ling et al., 2016),(Olivares Olivares, 2018),(Maphumula & Njenga, 2019),(Faúndez-Ugalde et al., 2020),(Diller et al., 2020),(Mascagni et al., 2021),(Uyar et al., 2021),(Zhou et al., 2022),(Akrong et al., 2022),(Gnangnon, 2020),(Night & Bananuka, 2020).
Data management and data standards	Formal models and arrangements that implement privacy frameworks,(Maphumula & Njenga, 2019),(Olivares Olivares, 2018),(Jose Ordonez & Hallo, 2019),(Zeleti et al., 2021).
Management and Application of tax rules	Maturity level and application of tax rules,(Maphumula & Njenga, 2019),(Olivares Olivares, 2018),(Jose Ordonez & Hallo, 2019),(Rahwani et al., 2019),(KARABULUT, 2022),(Bassey et al., 2022).
New Skill Set	Administrative skills on performance,(Gross et al., 2017),(Olivares Olivares, 2018),(Faúndez-Ugalde et al., 2020),(Argilés-Bosch et al., 2020),(Krieger et al., 2021),(KARABULUT, 2022),(Bellon et al., 2022),(Bellon et al., 2022).
Governance framework	Governance structures that ensure data protection, security, accessibility and fairness,(Zhou et al., 2022),(Gunn et al., 2020),(Twizeyimana & Andersson, 2019),(Jose Ordonez & Hallo, 2019),(Bassey et al., 2022).

Table 2 shows, Building Blocks in tax administration are principally focused on identifying Identity security and ease of use, providing access to secure services, Tax administration websites, Accessibility strategic implementation, Models and formal arrangements that implement privacy frameworks, Level of maturity and application of rules taxation, Administrative skills on performance, and Governance structures that ensure data protection, security, accessibility and fairness.

Most of the issues addressed by the Tax Administration Building Block are to identify actors in the system in terms of security and user convenience, providing access to the same services, ability to match data, and perform administrative functions more efficiently.

What results are obtained by implementing digital Building Blocks in tax administration

Table 3. Activities developed with the Tax Administration Building Block 3.0

Main Process	Developed activities
Digital Identity	Every taxpayer has an NPWP form along with other element identifiers,(Chaouali et al., 2016),(Faúndez-Ugalde et al., 2020). A series of services and digital taxpayer data can be opened at certain taxpayer contact points by using the taxpayer's identity,(Akram et al., 2019),(Olivares Olivares, 2018),(Fisman et al., 2020),(Zhang et al., 2020),(Night & Bananuka, 2020).
Taxpayer Touchpoints	Integrating tax payment services such as registration, digital identity, and debt management in a government approach,(Akram et al., 2019),(Olivares Olivares, 2018),(Maphumula & Njenga, 2019),(Zhang et al., 2020),(Zhang et al., 2020),(Bellon et al., 2022). Identifying opportunities for providing tax services in combination with digital platforms and other third parties,(Zeleti et al., 2021),(Krieger et al., 2021),(KARABULUT, 2022),(Zhou et al., 2022).
Data management	Implementation of digital databases,(Engström et al., 2022),(Zeleti et al., 2021),(Krieger et al., 2021),(KARABULUT, 2022),(Zhou et al., 2022).

Main Process	Developed activities
and data standards	<p>Taxpayer data is available in digital format and a special tax law system,(Chaouali et al., 2016),(Faúndez-Ugalde et al., 2020).</p> <p>Taxpayer data is available in a digital customer database,(Engström et al., 2022),(Krieger et al., 2021),(KARABULUT, 2022),(Zhou et al., 2022).</p> <p>Data quality and integrity is determined and guaranteed with common stakeholders,(Gunn et al., 2020),(Akrong et al., 2022).</p>
Management and Application of tax rules	<p>Implement system-independent tax regulation specifications for integration into taxpayer business management,(Zhou et al., 2022),(Fu et al., 2019).</p> <p>Test the development of tax rules specifications,(Maphumula & Njenga, 2019),(Olivares Olivares, 2018),(Jose Ordonez & Hallo, 2019),(Zeleti et al., 2021),(KARABULUT, 2022),(Bassey et al., 2022).</p>
New Skill Set	<p>The use of analytical data skills is becoming an important part of overall change risk management,(Bassey et al., 2022),(Olivares Olivares, 2018),(Argilés-Bosch et al., 2020),(Krieger et al., 2021),(KARABULUT, 2022),(Zhou et al., 2022).</p>
Governance framework	<p>Arrangements for cooperation with the tax administration regulated by the tax agreement for the exchange of information,(Fu et al., 2019),(Gunn et al., 2020),(Twizeyimana & Andersson, 2019),(Jose Ordonez & Hallo, 2019).</p>

Table 3 shows a summary of the results of using Building Blocks to support the objectives of the main processes in tax administration. Building blocks have been used in tax administration as a tool to detect obstacles to carrying out tax administration. With this information, the tax authority knows the source of problems in tax administration using technology (Bassey et al., 2022). Identification related to digital use in tax administration must be identified as the first step that is reflected in the database of individual, corporate or government taxpayers.

What constraints have been detected

Constraints that have been identified in tax administration include:

- 1) In industry practices related to changes in reform and investigation of unknown individual behavior, it is necessary to understand how these taxes can be applied to provide information and benefits to society (Law et al., 2021),(Karabulut, 2022).
- 2) Structural, decision-making and relational capabilities that must be studied are related to digital transformation initiatives implemented in taxation as well as information and technology executive perspectives, operations and customer services regarding tax administration digital technology governance (Zeleti et al., 2021).
- 3) Systematically, there are two things that have not been achieved in the digital taxation literature, namely integration and a conceptual review framework (Bassey et al., 2022).
- 4) Tax management still requires digital transformation and for companies to be able to reduce tax rigidity (Zhou et al., 2022).

CONCLUSION

Tax administrations are already using Building Blocks such as digital identities, data management and standards, management and enforcement of tax laws, new skill sets, and governance frameworks. The Building Block has supported digital identification activities as the main process for the convenience and security of digital tax users.

Building blocks are used in tax administration as a form of identifying groups of individuals, companies and governments to increase tax compliance and to reduce tax evasion, create models and can design models related to increasing taxpayer compliance in paying taxes.

In the future we hope there will be research projects that address issues including: digital integrity of tax administration in the form of contexts and technologies that can affect tax services as well as digital transformation in tax management

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