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Digitalization and the Changing Landscape of Tax Compliance (Challenges and Opportunities)

Digitalisasi dan Perubahan Lanskap Kepatuhan Pajak (Tantangan dan Peluang)

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ABSTRACT
This research discusses the impact of digital transformation on tax compliance by conducting a systematic literature review. Through appropriate keyword selection, relevant articles were identified from leading academic databases such as Scopus, IEEE Xplore, ScienceDirect, JSTOR, and Google Scholar. Analysis of the literature reveals technological complexity, increasing administrative efficiency, and emerging regulatory challenges as the main categories. Apart from that, information disclosure, the use of new technology in tax risk analysis, and changes in the paradigm of taxpayer involvement are also the main focus. In conclusion, digital transformation not only creates new challenges in tax compliance, but also brings opportunities to increase the effectiveness and openness of the tax system.
Keywords: Digital transformation, tax compliance, digitalization of taxation.

ABSTRAK
Penelitian ini membahas dampak transformasi digital terhadap kepatuhan pajak dengan melakukan tinjauan literatur secara sistematis. Melalui pemilihan kata kunci yang tepat, artikel yang relevan diidentifikasi dari database akademik terkemuka seperti *Scopus, IEEE Xplore, ScienceDirect, JSTOR,* dan *Google Scholar.* Analisis literatur mengungkapkan kompleksitas teknologi, peningkatan efisiensi administratif, dan tantangan peraturan yang muncul sebagai kategori utama. Selain itu, keterbukaan informasi, penggunaan teknologi baru dalam analisis risiko perpajakan, dan perubahan paradigma keterlibatan wajib pajak juga menjadi fokus utama. Kesimpulannya, transformasi digital tidak hanya menciptakan tantangan baru dalam kepatuhan perpajakan, namun juga membawa peluang untuk meningkatkan efektivitas dan keterbukaan sistem perpajakan.
Kata Kunci*: Digital transformation, tax compliance, digitalization of taxation.*

Introduction

Digitalization has had a big effect on tax compliance, offering each demanding situation and opportunities. On the only hand, digitalization has resulted in accelerated efficiency, simplification of techniques and elevated international connectivity in worldwide exchange and customs. On the other hand, digitalization has given an upward push to new complexities, which includes cyber protection risks, information privateness issues, and regulatory compliance issues (Etim, 2020). In the context of tax compliance, digitalization has caused the emergence of various forms of tax incentives that can inspire people to comply with their tax obligations. However, digitalization also poses demanding situations for tax management of our bodies, which include the want to amplify the list of electronic offerings and develop digital interplay channels among tax authorities and taxpayers. Policy makers and tax authorities can create greater powerful rules and incentives to inspire tax compliance by means of knowledge of the determinants of tax compliance behavior (Kjoseva, 2021). Standard, strategic investments in virtual technologies can unlock the full capability of world exchange and customs, however it's far more important to navigate the evolving panorama, make the most of the possibilities, and mitigate the dangers associated with digitalization (Haslehner,2019).

The digitalization of tax compliance affords both challenges and possibilities. Some of the present challenges encompass the need for new tax rules to address electronic transactions, tax education, and inclusion of electronic transactions in tax legal guidelines to improve compliance, as advised via studies at the digitalization of the Nigerian economic system. Alternatively, digitalization gives opportunities to improve tax services, improve taxpayer connectivity, and improve tax compliance, as evidenced through reviews at the digitalization of tax management in Latin America and the Caribbean. In addition, the usage of digital era can give a boost to tax socialization and interactions between the government and taxpayers, growing new methods to understand and improve compliance, as mentioned in a look at the attitude of digitalization of tax centers (Gangodawilage, 2021).

The digitalization of tax compliance is a complicated and evolving area, and it's far important for tax administrations to cautiously remember the implementation of digital technology to make certain that they make a contribution efficiently to progress in compliance. This consists of addressing problems together with information safety, taxpayer focus and getting entry to digital services, as highlighted in a have a look at personalised and proactive online services in tax administration (BEPS 2020).The digitalization of tax compliance presents challenges and possibilities. A number of the demanding situations faced include the need for new tax guidelines to cope with electronic transactions, tax education, and the inclusion of electronic transactions in tax law to increase compliance (Hidayat, 2024) (Bakri, 2024). The challenges of enforcing tax reform in the virtual generation also include the need to boost the capability and integrity of tax authorities, combine various modifications resulting from digitalization and industrial revolution 4.0, in addition to minimizing switch pricing and avoiding kingdom losses (Kudrle, 2021).

However, digitalization offers possibilities to enhance tax services, boom taxpayer connectivity, and increase tax compliance. The use of the digital era can strengthen tax socialization and interplay between the government and taxpayers, thereby creating new methods to apprehend and improve compliance. It's important for tax administrations to carefully take into account the implementation of the virtual era to make sure that it contributes correctly to improving compliance, addressing issues such as records protection, taxpayer focus and getting right of entry to virtual offerings (Campbell, 2018). In summary, even though digitalization poses challenges such as the want for brand spanking new tax policies and overcoming technological obstacles, it additionally gives possibilities to improve tax offerings, growth taxpayer connectivity, and in the end improve compliance.

The ability effect of no longer imposing tax reform within the virtual technology consists of reduced tax compliance that may result in reduced tax revenues for the government. This could have a negative impact on the national financial system, which include slower monetary growth, decrease countrywide profits, and higher spending and financing (Mpofu, 2022). Similarly, without tax reform, there can be a lack of integration of diverse changes attributable to digitalization and the commercial revolution four.0, which can cause technological boundaries and problems in overcoming problems such as data security, taxpayer recognition, and getting admission to digital services. Moreover, the absence of tax reform can bring about a loss of improvement in tax services, taxpayer connectivity, and ultimately, compliance. It's vital for tax administrations to carefully consider the implementation of the digital era to make certain that it contributes efficiently to improving compliance, addressing problems which include records security, taxpayer cognizance, and getting admission to digital services (Sawyer, 2018).

One problem phenomenon that needs special attention is the increasing complexity of tax governance. The integration of new technology in the tax process can create administrative obstacles, such as insufficient understanding of technology regulations, data security, and system incompatibilities between countries. In addition, rapid changes in technology and business trends can create an imbalance between regulation and innovation, creating difficulties in determining clear legal boundaries (Tambunan, 2020).

While challenges exist, this research will also delve into the opportunities presented by digital transformation in improving tax compliance. Innovations such as the use of blockchain technology to increase data transparency and security, as well as the application of artificial intelligence in risk analysis, promise improvements in tax non-compliance detection and tax risk management (Pitić, 2019). Although previous literature has touched on some aspects of digital transformation in tax compliance, an in-depth systematic literature review is urgently needed. A significant research gap lies in the lack of a comprehensive and structured synthesis regarding the challenges and opportunities faced by tax compliance in the digital era. It is hoped that this research can contribute to identifying general patterns, comparison, and evaluation of existing research findings, filling knowledge gaps, and providing direction for further research in this area.

By conducting a systematic literature review, this research will open the door to a deeper understanding of the implications of digital transformation on tax compliance, helping governments, practitioners and academics to take strategic steps in facing dynamic changes in the global tax environment.

Research Methods

To carry out a systematic literature review research on "Digitalization and the Changing Landscape of Tax Compliance," careful methodological steps will be applied. First of all, the selection of keywords is critical to define the scope of the research. The keywords used must include aspects of digitalization, changes in tax compliance, and related elements such as tax technology, digital transformation, and compliance. Development of a comprehensive search strategy by combining main keywords and their synonyms. For example, “digitalization,” “tax compliance,” “technology in taxation,” and “changing landscape of tax” will be used in combination to ensure the most relevant search results.. Next, several main instructional databases, which includes Scopus, IEEE Xplore, ScienceDirect, JSTOR, and Google scholar, could be used to perform the quest. Reference articles collected over 5 years. A complete search strategy can be evolved by way of combining essential keywords and their synonyms. Articles found at the initial stage will go through a selection process based on the title and abstract, with the exception of articles that are clearly irrelevant or outside the scope of the research. Articles that pass the initial selection will be downloaded and thoroughly analyzed in the final selection stage. There are 87 articles collected over the last 5 years. And until the end, there were 33 articles that were appropriate to this research. By detailing inclusion and exclusion criteria, this research will ensure selected articles meet established standards. The final number of articles that make it through this entire process will be recorded and further analyzed, providing a strong basis for an in-depth literature review on digital transformation in tax compliance.

Results and Discussions

This literature research provides in-depth insights into critical factors and categories related to digitalization and changes in tax compliance. From the results of the review of articles, several key findings can be identified.

1. Technological Complexity

Digitalization brings new complexities in the implementation of tax technology. The integration of digital financial systems, the use of artificial intelligence and blockchain technology requires deep understanding and rapid adaptation from tax entities. Incompatibility or failure in managing technology can be a significant obstacle (Fetzer, 2019) (Roy, 2021). The rapid evolution of digital financial systems, artificial intelligence, and blockchain technologies has made tax compliance more intricate. For instance, the integration of digital financial systems may require tax entities to navigate complex interfaces and interoperability challenges. Moreover, the utilization of advanced technologies like artificial intelligence for data analysis and blockchain for secure and transparent transactions introduces a new layer of complexity in ensuring tax compliance. Consider a tax entity transitioning to a fully digitalized system that incorporates blockchain for transparent transaction recording. The tax professionals within the entity need to undergo extensive training to grasp the intricacies of blockchain technology and its implications for tax compliance. In the event of inadequate training or a failure to adapt swiftly, the entity may encounter difficulties in accurately recording and verifying transactions, potentially leading to compliance issues.

2. Information Disclosure

In the digital era, information openness is increasingly increasing. Providing real-time and transparent financial data through digital technology can strengthen tax compliance. However, this also raises concerns regarding data privacy and security that need to be addressed in tax regulations (Burneikaitė, 2019) (Sadiq, 2021) (Hussaini, 2021). As digital platforms enable real-time and transparent access to financial information, tax authorities can benefit from improved visibility into taxpayers' financial activities. This heightened transparency can streamline the monitoring and verification of financial transactions, contributing to a more effective tax compliance framework. Nevertheless, the increased disclosure of sensitive financial data also introduces challenges related to safeguarding individuals' privacy and securing the information from potential cyber threats. Consider a tax administration adopting a digital platform that allows taxpayers to submit financial information in real-time. This approach enhances the tax authorities' ability to monitor transactions promptly and minimizes the likelihood of tax evasion. However, this scenario also necessitates the implementation of robust cybersecurity measures to protect the sensitive financial data from unauthorized access.

Striking a balance between information transparency and data security becomes crucial in developing tax regulations that uphold compliance while safeguarding individuals' privacy.

3. Increased Administrative Efficiency

Implementing technology in tax administration can increase process efficiency, including automatic payment processing and tax reporting. This can reduce the administrative burden on taxpayers and allow tax collectors to focus on supervision and enforcement (Maphumula, 2019) (Latif, 2019) (Bellon, 2022). The integration of technology in tax administration brings forth transformative changes by automating various tasks, such as payment processing and tax reporting. Automated systems can efficiently handle routine administrative functions, reducing manual efforts and mitigating the likelihood of errors. Taxpayers, in turn, experience a more streamlined and user-friendly interface for fulfilling their tax obligations. This increased administrative efficiency not only expedites the overall process but also enhances the accuracy and reliability of financial data. Consider a tax authority implementing an online tax portal equipped with automated features for payment processing and report generation. Taxpayers can easily access the portal, input relevant financial data, and witness real-time processing of their payments. This not only minimizes the time and effort required for taxpayers to fulfill their obligations but also allows tax collectors to shift their focus to more strategic aspects, such as conducting audits and enforcing compliance measures. The increased administrative efficiency achieved through technology integration contributes to a more effective and responsive tax administration system.

4. Regulatory Challenges

Rapid changes in technology pose challenges to the development and adaptation of tax regulations. The gap between technological and regulatory developments needs to be addressed to ensure that the tax framework remains relevant and effective (Fossung 2020)(Apollo,2024). The accelerated pace of technological advancements introduces complexities for regulatory bodies striving to establish and revise tax policies. As technologies such as artificial intelligence, blockchain, and digital currencies continue to evolve, there arises a need for continuous regulatory updates to address their implications on taxation. Failure to promptly adjust regulatory frameworks may result in outdated policies that are ill-equipped to handle emerging challenges, potentially leading to loopholes or inadequacies in tax compliance. Consider the emergence of decentralized finance (DeFi) platforms that utilize blockchain technology and smart contracts for financial transactions. The regulatory challenges arise when traditional tax frameworks may struggle to categorize and tax income generated through these decentralized and often cross-border financial activities. Proactive regulatory measures are required to understand and accommodate the unique features of such technologies, ensuring that tax regulations remain effective and applicable. To navigate these challenges, regulatory bodies may establish dedicated units or collaborate with technology experts to continually assess the impact of emerging technologies on taxation. Regular consultations with industry stakeholders, including technology firms and tax professionals, can facilitate the development of adaptive and comprehensive regulatory frameworks. This proactive engagement helps close the gap between technological advancements and regulatory updates, fostering a tax environment that aligns with the intricacies of the digital age.

5. Emergence of New Technology

The emergence of latest technologies, which includes artificial intelligence and large statistics evaluation, gives new possibilities in tax risk evaluation. Utilization of this era can help tax creditors identify non-compliance greater quickly and as it should be (Jaloliddin, 2023) (Jenkins, 2023). The integration of advanced technologies, particularly artificial intelligence and sophisticated data analytics, revolutionizes the landscape of tax risk assessment. These technologies enable tax authorities to harness vast datasets, perform complex analyses, and uncover patterns indicative of potential non-compliance. Artificial intelligence, with its machine learning capabilities, can autonomously learn from historical tax data, enhancing the accuracy and efficiency of risk identification. The utilization of artificial intelligence in tax risk assessment can significantly expedite the detection of irregularities or non-compliance. The technology can analyze extensive datasets at unprecedented speeds, identifying anomalies, discrepancies, or patterns that may indicate non-compliance with tax regulations. This proactive approach not only streamlines the tax audit process but also allows tax authorities to address non-compliance swiftly, ensuring a more responsive and effective enforcement of tax regulations. Consider a tax authority employing artificial intelligence algorithms to analyze large volumes of transactional data from various sources. The AI system can identify unusual patterns, anomalies, or potential discrepancies that might indicate tax evasion or non-compliance. This allows tax authorities to prioritize and target investigations more efficiently, enhancing their ability to uphold tax compliance in an era of complex financial transactions and evolving business models.

6. Education and Skills

Digitalization highlights the need for education and the development of new skills in the field of taxation. Tax professionals need to understand and master new technologies to be able to optimize the benefits offered by digital transformation (Ramadhani, 2022) (Subandi, 2023). As digitalization reshapes the landscape of taxation, there arises a critical need for tax professionals to adapt and acquire expertise in emerging technologies. The integration of digital tools, artificial intelligence, and data analytics into tax processes necessitates a workforce equipped with the knowledge and skills to effectively utilize these technological advancements. This shift emphasizes the importance of continuous education and skill development to ensure tax professionals remain adept in the evolving digital ecosystem. Tax professionals must undergo training programs that encompass both traditional tax principles and contemporary technological applications. This multifaceted education equips them with the ability to leverage digital tools for tasks such as data analysis, risk assessment, and compliance monitoring. Moreover, fostering a culture of continuous learning within tax organizations is crucial for staying abreast of technological advancements and maintaining a workforce capable of navigating the complexities introduced by digital transformation. In response to digitalization, tax authorities and educational institutions may collaborate to develop specialized training programs. These programs can cover topics ranging from the basics of digital taxation to advanced courses on utilizing artificial intelligence for tax analytics. By investing in the education and skills development of tax professionals, organizations can ensure a seamless transition into the digital era, fostering innovation and efficiency in tax-related processes. Overall, the integration of digital technologies into taxation necessitates a paradigm shift in the skills and competencies required of tax professionals. Education becomes a pivotal tool in ensuring that tax practitioners not only adapt to these changes but also leverage them to enhance the effectiveness and efficiency of tax administration.

7. Changes in the Taxpayer Involvement Paradigm

Digital transformation is changing the manner taxpayers interact with the tax government. The adoption of mobile applications, digital structures, and self-providers can form a new paradigm in taxpayer communication and engagement with tax establishments (Stetsenko, 2021) (Medynska, 2022). The advent of digital technologies has introduced a significant shift in the dynamics of taxpayer-government interactions. Traditional modes of communication and engagement are giving way to more technologically advanced platforms, offering taxpayers greater accessibility, convenience, and autonomy in their dealings with tax authorities. Mobile applications, digital platforms, and self-service options have become integral components of this evolving paradigm, enabling taxpayers to manage their obligations and inquiries with increased efficiency and flexibility. The transformation in the taxpayer involvement paradigm carries implications for both tax administrations and taxpayers. For tax authorities, leveraging digital channels provides an avenue to enhance service delivery, streamline processes, and increase overall efficiency. On the other hand, taxpayers benefit from the convenience of conducting transactions, accessing information, and fulfilling obligations through user-friendly digital interfaces. This shift aligns with the broader trend of creating a more citizen-centric and responsive tax ecosystem. Tax authorities may introduce mobile applications that allow taxpayers to file returns, make payments, and seek information from the convenience of their smartphones. Additionally, digital self-service portals can empower taxpayers to independently manage their accounts, track compliance status, and receive real-time updates. These initiatives not only simplify the interaction process but also contribute to fostering a more transparent and collaborative relationship between taxpayers and tax institutions. In conclusion, the changing paradigm of taxpayer involvement in the digital era signifies a departure from traditional methods toward more accessible and technologically integrated modes of interaction. Embracing these changes is essential for tax administrations to enhance their services and for taxpayers to navigate their obligations with greater ease and efficiency.

Discussion of these findings confirms that digitalization not only presents opportunities, but also presents new challenges that need to be overcome. Overall, the implementation of technology in tax compliance requires a holistic approach that considers technical aspects, regulations and the involvement of relevant actors to achieve optimal results. This research details that the government, tax collectors and other stakeholders must work together to develop adequate policies and strategies to manage digital transformation in tax compliance.

Conclusions

By detailing the results of the literature review conducted, it can be concluded that digital transformation has a significant impact on the changing landscape of tax compliance. Digitalization gives rise to new complexities, changes the paradigm of interaction between tax collectors and taxpayers, and introduces regulatory challenges that must be overcome. However, digitalization also brings opportunities to increase administrative efficiency, increase information transparency, and utilize new technology for tax risk analysis.

The imbalance between technological developments and changes in tax regulations indicates the need for in-depth study and cross-sectoral collaboration to develop an adaptive and effective tax framework. Education and skills development are essential in facing this transformation, while stakeholders must focus on joint efforts to create regulations that can respond to the ongoing dynamics of tax technology.

In conclusion, digital transformation is not only a challenge, but also an opportunity for modern taxation. Governments, tax collectors and stakeholders need to work together to create an environment that supports the wise adoption of technology, while ensuring that tax rules and norms remain relevant and enforceable in this digital era. By delving deeper into the complex interactions between technology and tax compliance, this research provides a basis for improving tax policies and practices that can optimize the benefits of this digital revolution.

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