Welcoming Coretax for Access to Tax Services
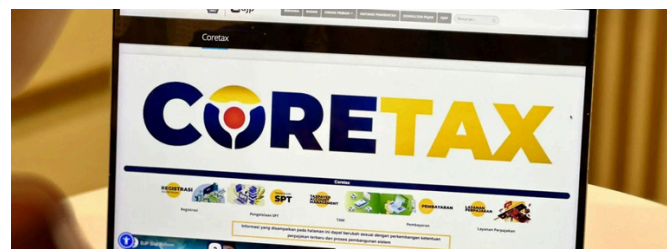
Hi IGTax Fellows, this edition of Tax2Go Journal will discuss Coretax DJP (DGT/Directorate General of Taxes) which will soon be implemented. To find out what and how, we can refer to the following review.

Objectives and Benefits of Coretax

As part of the tax reform commitment to continuously improve the quality of its services to the public, DGT will implement the Core Tax Administration System (CTAS) or Coretax administration system, as an Update to replace the previous core tax administration system (*SIAP*) with several separate service applications. Coretax is built by simplifying and improving the automation of all business processes to be integrated into a unified network platform.

Therefore, the expected benefits of the implementation of Coretax are to realize modern taxation services by providing integrated information technology, so that all tax activities of the taxpayer (*wajib pajak/WP*) community can run and be managed more easily, efficiently, real-time, accurately, transparently, fairly, reliably, and accountably; so as to increase taxpayer compliance, reduce
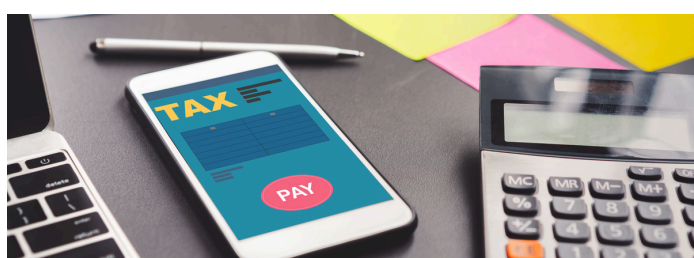
the potential for tax disputes, support the increase in the tax ratio of state revenue, and so on.

DGT Business Processes in Coretax

There are 21 (twenty-one) business processes currently being prepared by DGT in Coretax, namely business processes: registration, service, Tax Return (*SPT*) management, extensification, supervision, audit, tax collection, payment, assessment, objection and appeal, taxpayer account management (TAM), non-objection, tax intelligence, tax criminal law enforcement, third party data management, exchange of information, document management, data quality management, knowledge management, compliance risk management, and business intelligence.

No Change in the Obligation to File Tax Returns

Despite this new system, taxpayers are still required to report the Annual Tax Return (*SPT Tahunan*). In relation to this, DGT also provides confirmation regarding the prepopulated feature. In Coretax, there is a TAM feature that adopts a prepopulated system to simplify the tax reporting process of

taxpayers, where in addition to prepopulated on Tax Invoice (*Faktur Pajak*), prepopulated on Withholding Tax Slip (*Bukti Potong*) will also be applied.

Prepopulated Withholding Tax Slip will allow taxpayers to withdraw withholding and/or collection data that has been recorded previously from the opposite transaction in the DGT database. Prepopulated Withholding Tax Slip can make it easier for withheld taxpayers to make tax credits in filling out the draft Annual Tax Return, as well as reconciling with withholding/collecting taxpayers.

Features of Coretax

There are key features that will be present in Coretax, namely:

1. Registration

There will be several changes to the tax registration business process, such as the Taxpayer Identification Number (*NPWP*), Business Identity Number (*NITKU*), granting digital access, resetting passwords, and changing taxpayer data.

2. Tax Return Management

There will be automatic reminders on certain dates so that taxpayers do not miss the due date. Tax Invoice and Withholding Tax Slip serial numbers will be automatically sent by

the system, which will facilitate the preparation of Tax Returns.

An application for a refund can also be made in the event of an overpayment of tax, where the application will be automatically processed by the system, according to certain criteria.

3. Taxpayer Account Management (TAM)

TAM will present comprehensive tax data in a single view, displaying taxpayers' rights and obligations as well as other information related to taxpayers' transactions. TAM includes information such as:

a. Taxpayer Profile
Profile Overview consists of address information, telephone and email contacts, business field classification (*KLU*), active billing code, taxpayer ledger balance, list of tax facilities, and so on.

b. Taxpayer Ledger (*Buku Besar WP*)
The Taxpayer Ledger menu contains records of taxpayer transactions, where the amount of tax payable or tax overpayment can be determined. Transactions related to tax obligations and rights are presented in the form of Debit and Credit entries. The Credit side records taxpayers' rights such as payments that have been made, the filing of Overpaid Tax Returns (*SPT Lebih Bayar*), and the issuance of Overpaid Tax Assessment Letter (*SKP Lebih Bayar*). While the Debit side records taxpayers'

obligations such as the filing of Underpaid Tax Returns (*SPT Kurang Bayar*) and the issuance of Underpaid Tax Assessment Letter (*SKP Kurang Bayar*) and/or *STP.*
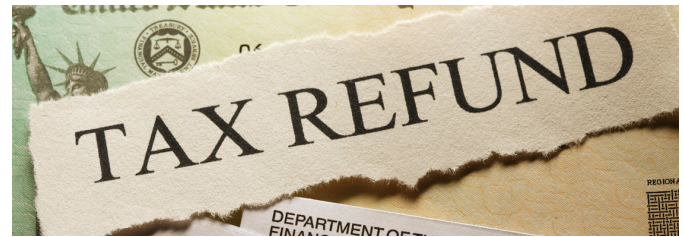
Prepopulated Feature
Taxpayers can access in TAM such as activity history, tax return reporting, tax payment, tax debt, or tax receivable. Related to this, DGT said that tax data and information will be combined into one prepopulated tax return.

4. Payment

Some important changes in the payment business process include:

- Stages from tax return preparation to payment can be done on one page
- Underpaid Tax Returns billing code is given automatically by the system, hence there is no need to create it manually
- Billing codes can be generated at once for multiple tax types, tax periods, tax assessments
- Active billing codes (previously created but not yet paid and not yet expired) can be checked on the Dashboard, which lists all payment processes with the billing code generation method
- Availability of tax Deposit account
- List of unpaid bills feature
- Can independently submit Requests for payment adjustments, such as for refunds of tax Overpayments (restitution), refunds of Interest rewards, and Overbooking (*Pbk*)

- There is an application Status tracking feature as well as a telephone line to monitor the progress of the application completion
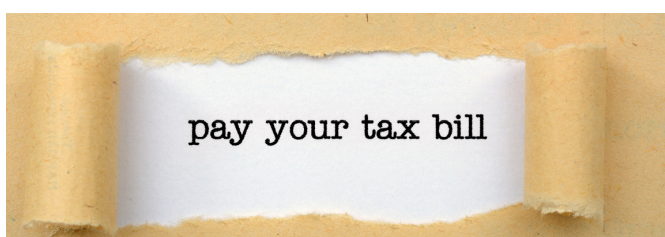
5. Taxation Services

Some of the new features include service channel Expansion, Borderless, service Automation, document Self-download service, application Tracking, and tax class Access.

Coretax Educational Media

Coretax is currently in the socialization stage to the taxpayers with regard to its use. In order to provide education, DGT has conducted it directly with the hands-on method including to priority taxpayers, which is carried out in all work units.

With the aim at facilitating taxpayers in understanding its various features better, ahead of the implementation of Coretax, DGT also launched its simulator on September 23, 2024, where together DGT released an Announcement with number PENG-27/PJ.09/2024 and Press Release with Number SP-31/2024.

Coretax simulator is a means of simulating the introduction of menus in the Coretax application which is interactive, and can be accessed from anywhere and anytime using the internet so that it can reach more taxpayers.
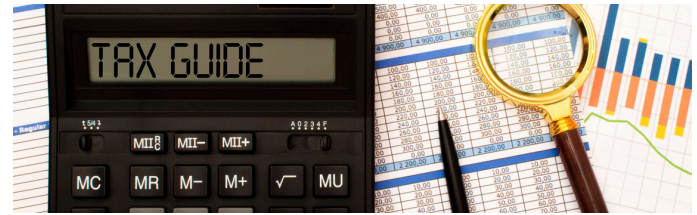
DGT said that in the Coretax simulator, taxpayers do not need to worry about the security and confidentiality of their personal data because what is used is special data for educational purposes, not actual taxpayer data.

To access this simulator, taxpayers need to register for a *DJP*Online account, with the following procedures:

- After successfully logging in to the https://djponline.pajak.go.id page, click on the *"Daftar* Simulator Coretax" image.
- Fill in the email address and security code, then press "*Simpan*".
- If a successful registration notification appears, press "OK". The registration field will be locked after successful registration.
- Check email regularly in the next 3 (three) days, the system will provide a username and password to the registered email address, sent from the email address coretax-simulator@pajak.go.id.
- Login to the Coretax simulator at the URL address https://portalwp-simulasi.pajak.go.id with the username and password you have obtained.

In addition to the Coretax simulator, to improve taxpayers' understanding, self-learning tools are also provided in the form of video tutorials and handbooks, which are prepared to assist taxpayers in learning the use of Coretax. These learning tools are uploaded regularly and can be accessed through:

- Video tutorials, which can be viewed on the @DitjenpajakRI youtube channel at the link: https://youtube.com/playlist?list=PLDDScx7l7xS19VM7N4aBtNaesWC2x3OQG&si=jfnn9IWn3IIQ71I3
- Handbook, which is available on the DGT website at the link https://pajak.go.id/reformdjp/coretax

With the launch of the Coretax educational media, it is expected that taxpayers will be able to provide full support for the implementation of Coretax.

Features of Coretax Simulator

In the Coretax simulator, taxpayer will be introduced to various features in the Coretax application, including the main menus such as:

1. My Portal: The menu that contains the taxpayer profile, consists of several submenus, the information available includes:

- My Documents, contains documents related to tax obligations such as registered certificate (*SKT*), *NPWP* printout, and Letter of Request for Explanation of Data and/or Information (*SP2DK*)
- My Notification, contains the latest information
- My Portal, for Digital Certificate requests, confirmation of Taxable Entrepreneurs (*PKP*), Land and Building Tax (*PBB*) registration, and making data/status changes

2. eTax Invoice: A special menu for Taxable Entrepreneurs to make Tax Invoice, where a simulation of making Output tax invoice and crediting Input tax can be seen, and on the Dashboard, there is a summary of tax invoice made by Taxable Entrepreneurs.

3. *eBUPOT* : for the creation of Withholding Income tax Slip (*Bupot PPh*) for tax Withholders or collectors, consists of submenus:
- *BPU*, for making Unified Withholding tax Slip
- Self Payment, for making Self paying or Self depositing Withholding tax Slip
- *BP* A1, for making A1 type Withholding tax Slip
- *BP* A2, for making A2 type Withholding tax Slip

4. Tax Return: as the central portal for tax return reporting, taxpayers can report their Annual Tax Return, Unified Periodic (*Masa*) Income Tax Return, Periodic VAT (*PPN*) Return, Periodic VAT Return by Collector (*Pemungut*); as well as Disclosure of Incorrectness (*Pengungkapan Ketidakbenaran*) reporting.

5. Payments: contains all matters

relating to tax payments, there is a guide to the creation of billing codes.
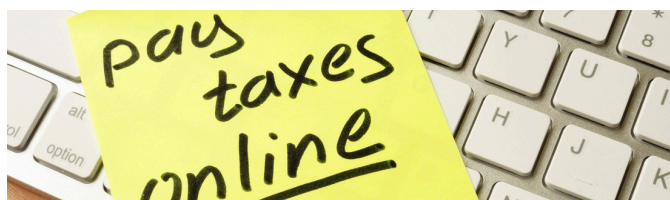
6. My General Ledger: contains details of taxpayer transactions, there is guidance on the Taxpayer Ledger.

7. Taxpayer Services: facilities related to providing education and information provision; handling complaints, suggestions, and appreciation; as well as providing administrative services and assistance in fulfilling other tax obligations. Application service available.

8. Access Management: menu that presents account access information, where taxpayers can reset passwords, can also register appointed proxies.

9. FAQ: A page to provide information on answers to questions commonly asked by taxpayers.

10. External Applications: a list of links to other applications connected to the Coretax simulator.

This is what we understood so far about the application of Coretax in tax services, we hope it would be useful for future implementation of tax-related matters.