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Analysis of the Implementation of Coretax-Based E-Bupot Unification in Fulfilling Article 23 Income Tax Obligations at PT Karya Machindo Industries

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Abstract

The digital transformation of tax administration through the Coretax Administration System requires companies to adapt their compliance processes for withholding, issuing electronic withholding tax certificates, paying, and reporting Article 23 Income Tax. This study analyzes the implementation of Coretax-based E-Bupot Unification in fulfilling Article 23 Income Tax obligations at PT Karya Machindo Industries. A descriptive qualitative approach was employed, with data collected through observations, interviews, and documentation and analyzed through data reduction, data display, and conclusion drawing. The findings indicate that the implementation of Coretax-based E-Bupot Unification generally complies with applicable tax regulations and improves administrative efficiency. However, its implementation remains constrained by unclear descriptions of transaction objects on invoices, limited human resources, and system disruptions that may compromise the accuracy of tax withholding. The study concludes that Coretax facilitates the fulfillment of Article 23 Income Tax obligations, although its effectiveness depends on stronger transaction-identification and verification procedures. These findings contribute practical evidence regarding corporate adaptation to digital tax administration and underscore the need for companies to verify taxable transaction objects carefully before entering data into the Coretax system.

Keywords: Article 23 Income Tax; Coretax Administration System; Digital Tax Administration; E-Bupot Unification; Tax Compliance

INTRODUCTION

Digital transformation in tax administration has become an important component of Indonesia's broader tax reform agenda. Advances in information technology have encouraged the Directorate General of Taxes (DGT) to develop a more integrated administrative system aimed at improving service efficiency, data accuracy, transparency, and taxpayer compliance (Fajriyah, 2025). This modernization has not merely shifted tax administration from conventional procedures to digital platforms but has also reshaped the way taxpayers manage tax data and fulfill their statutory obligations. Within this transformation, the Coretax Administration System represents a major component of the reform of Indonesia's tax administration infrastructure by integrating previously fragmented tax processes into a unified digital environment (Qonitah, 2025). The implementation of Coretax is also intended to reduce taxpayer compliance costs and improve administrative efficiency (Nugraha, 2025). Therefore, the success of digital tax transformation depends not only on technological infrastructure but also on the ability of taxpayers to align their internal administrative procedures with the requirements of the new system.

One of the tax administration activities affected by this transformation is the preparation of withholding tax certificates through the Unification e-Bupot system. Unification e-Bupot is designed to facilitate the issuance of electronic withholding certificates while supporting the submission of the Unification Periodic Income Tax Return, allowing several types of income tax withholding to be managed through an integrated mechanism (Fitriya, 2025). The implementation of electronic withholding administration provides benefits in terms of administrative simplification, greater accuracy, and improved tax documentation (Sutrisni et al., 2023). Under the Coretax environment, the e-Bupot module is integrated into the taxpayer's broader tax administration process (Firnanda & Erwati, 2026). Consequently, the accuracy and proper management of withholding certificates constitute an important element of corporate tax compliance rather than merely a technical function of a digital application.

This issue is particularly relevant to the administration of Article 23 Income Tax. Article 23 Income Tax concerns withholding on specific types of income received by domestic taxpayers or permanent establishments, including income derived from certain services and the use of particular assets (Harjo et al., 2023). In practice, a company acting as a withholding agent is responsible for identifying taxable transactions, determining the applicable withholding treatment, issuing the withholding certificate, remitting the tax, and reporting the obligation in accordance with prevailing regulations (Br. Saragih & Arishta, 2025). Such responsibilities reflect the withholding tax system, under which the authority to withhold tax is assigned to a third party responsible for making payments to the income recipient (Mardiasmo, 2023). Accordingly, accurate administrative procedures at the transaction-identification stage are essential because errors occurring before the data are entered into the system may subsequently affect the issuance of withholding certificates and the overall fulfillment of tax obligations.

The issue becomes more complex in companies that conduct transactions with diverse suppliers and service providers. In practice, payment transactions cannot always be classified accurately as taxable or non-taxable Article 23 Income Tax transactions solely through the system's data-entry process (Govianne & Ratnawati, 2025). The description contained in supporting documents, particularly invoices, may determine whether a transaction is correctly identified before withholding is performed. This is important because certain services and asset rentals are generally subject to a 2% withholding rate on the relevant gross amount, making accurate transaction classification a critical component of tax administration (Widjayanti et al., 2024). Digitalization, therefore, does not automatically eliminate administrative risks. Although digital systems provide validation and automation mechanisms, the reliability of the resulting tax administration remains dependent on the accuracy and completeness of the information entered by users.

Previous empirical studies have generally demonstrated positive contributions of e-Bupot to tax administration. Fitriani & Muslimin (2024) found that the implementation of Unification e-Bupot simplified the withholding and reporting of Article 23 Income Tax, although data-entry errors still occurred and required subsequent corrections. Similarly, Natsir & Masdar (2025) reported that e-Bupot improved convenience, efficiency, and data security in fulfilling tax obligations, while technical barriers remained present in its implementation. Gunawan et al. (2025) further demonstrated that the implementation of Coretax supported greater accuracy, efficiency, and timeliness in the calculation, payment, reporting, and recording of Unification Income Tax, although users continued to face challenges in adapting to the new system. These findings indicate that digital tax systems provide substantial administrative benefits, but their practical effectiveness remains closely associated with user adaptation and organizational procedures.

The research gap identified in this study concerns the limited attention given to the practical implementation of Unification e-Bupot within Coretax for Article 23 Income Tax in manufacturing companies, particularly the transaction-identification stage preceding data entry into the digital system. Earlier research by Maryani & Prasetiyani (2023) examined the application of Article 23 Income Tax to agency services and identified administrative discrepancies in tax processing. Meanwhile, Afifah & Khasanah (2025) examined Unification e-Bupot for Article 23 Income Tax within the Coretax system, emphasizing digital transformation and administrative efficiency. However, these studies have not sufficiently explored how the entire administrative workflow operates in a manufacturing environment, particularly when ambiguity in transaction descriptions may affect the initial determination of whether withholding is required. This gap suggests the need for an empirical examination that connects the digital system with the internal procedures preceding the actual issuance of an electronic withholding certificate.

This study adopts an administrative implementation perspective by positioning Unification e-Bupot as a digital instrument supporting the implementation of the withholding tax system. This perspective is appropriate because Article 23 Income Tax compliance involves a sequence of activities extending beyond the technical operation of Coretax, including transaction identification, determination of the withholding object, data entry, issuance of the withholding certificate, payment, and reporting. From a technological perspective, Coretax is designed to strengthen data integration, automation, and tax-data validation (Devi & Sucahyati, 2025). Meanwhile, the e-Bupot module provides a structured mechanism for issuing withholding certificates as part of Unification Income Tax administration (Galuh, 2025). This conceptual framework enables the study to examine not only whether the digital system is being used, but also whether the company's internal administrative procedures are aligned with the mechanisms provided by the system.

The novelty of this study lies in its specific examination of Unification e-Bupot implementation within Coretax for Article 23 Income Tax in a manufacturing company, while positioning the accuracy of transaction and withholding-object identification as an integral part of system implementation. This focus is important because the primary issue identified at PT Karya Machindo Industries does not concern the inability of Coretax to generate withholding certificates. Rather, the critical risk occurs earlier, when transactions that should be subject to Article 23 Income Tax withholding may not be identified correctly because the descriptions provided on invoices are insufficiently clear. Accordingly, this study extends the discussion of e-Bupot implementation beyond application efficiency by examining the relationship between digital technology, internal administrative procedures, and the accuracy of tax compliance. Such a perspective is consistent with the broader objective of Coretax to improve the accuracy and orderly management of taxpayer information (Faradina, 2025).

PT Karya Machindo Industries was selected as the research setting because the company operates in the manufacturing sector and engages in transactions with third parties, including technical services, consulting services, and other transactions potentially subject to Article 23 Income Tax. The company has implemented Unification e-Bupot through Coretax as part of its tax administration; nevertheless, practical difficulties remain in identifying taxable transactions before withholding is performed. This empirical context provides an opportunity to examine how a system designed to promote administrative efficiency and compliance operates within routine corporate tax activities. Accordingly, this study focuses on the procedures and stages involved in implementing Unification e-Bupot through Coretax for Article 23 Income Tax, particularly for technical services, consulting services, and rental transactions. The study therefore aims to analyze the implementation of Unification e-Bupot based on Coretax in fulfilling Article 23 Income Tax obligations at PT Karya Machindo Industries, including the procedures applied and the practical constraints encountered during implementation.

METHODS

This study employed a qualitative descriptive approach to develop an in-depth understanding of the implementation of the Coretax system in the preparation of electronic withholding tax certificates (e-Bupot) for Article 23 Income Tax (PPh 23) at PT Karya

Machindo Industries. Qualitative data consist of words, sentences, narratives, bodily movements, facial expressions, charts, images, and photographs that enable researchers to develop an in-depth understanding of a phenomenon (Sugiyono, 2022). The descriptive approach was employed to portray the process of transaction recording through the issuance of e-Bupot based on conditions identified during the research. The study was conducted at PT Karya Machindo Industries, located at Jl. Inspeksi Kalimalang KM 22, Gang Cibuntu Asem, Cibuntu Village, Cibitung District, Bekasi Regency, West Java, over a five-month period from December 2025 to April 2026.

The research design focused on examining the implementation of Coretax in Article 23 Income Tax administration, with particular attention to the recording of tax-withholding transactions, data-entry procedures within the Coretax system, the stages of e-Bupot issuance, and differences in tax-recording procedures before and after Coretax implementation. These four aspects served as the research indicators for describing the implementation of the Coretax system in the preparation of e-Bupot. Primary data refer to information obtained directly from parties involved in the research object through interaction with the relevant sources (Hafizah et al., 2025). In this study, primary data were obtained through observation and interviews with finance and taxation employees involved in the implementation of Coretax for the preparation of Article 23 Income Tax e-Bupot. Secondary data were obtained from previously available sources, including official documents, publications, reports, and other written information relevant to the research (Sulung & Muspawi, 2024). The secondary data consisted of PT Karya Machindo Industries' documents related to Article 23 Income Tax, including tax-withholding certificates and reporting records processed through the Coretax system.

Data were collected through observation, interviews, literature review, and documentation. Observation is a data-collection technique that enables researchers to obtain information by examining subjects' behavior and the social conditions surrounding them (Daruhadi & Sopiati, 2024). In this study, observation was conducted by examining the workflow, operational conditions, tax-withholding transaction records, data-entry procedures, and e-Bupot issuance through Coretax. Interviews were conducted directly with personnel responsible for taxation to obtain information concerning the e-Bupot preparation process and changes in tax-recording procedures following Coretax implementation. Interviews constitute a data-collection technique involving direct question-and-answer interactions between researchers and informants to explore their experiences and perspectives regarding the research topic (Ardiansyah et al., 2023). Documentation was used to obtain supporting evidence, including tax-withholding transactions, withholding certificates, and other documents related to e-Bupot preparation. Documentation serves as a source of information through which research data can be stored and retrieved when required (Ayumsari, 2022).

The data were analyzed using qualitative descriptive analysis through four stages: data collection, data reduction, data display, and conclusion drawing. Qualitative data analysis involves selecting, organizing, and interpreting data obtained from field notes, observations, interviews, and documentation to produce descriptive findings (Sugiyono, 2023). During data collection, information was gathered through observation, interviews, and documentation concerning the e-Bupot preparation process. Data reduction involved filtering and focusing the information according to its relevance to the e-Bupot preparation mechanism (Sofwatillah et al., 2024). The reduced data were subsequently presented through narrative descriptions and relevant system displays concerning the e-Bupot preparation process. Data display involved systematically organizing information to facilitate the identification and interpretation of relationships among research findings (Sofwatillah et al., 2024). The final stage involved drawing conclusions from the observation, interview, and documentation findings while considering the consistency of the evidence and its conformity with applicable tax regulations (Sugiyono, 2022).

RESULTS

The findings of this study indicate that PT Karya Machindo Industries has implemented the Coretax-based e-Bupot Unification system to support the fulfillment of its Article 23 Income Tax obligations since 2025. Data obtained through observation, interviews, and documentation show that the company's finance, accounting, and tax (FAT) functions are currently handled by a single staff member who also served as the main informant in this study. The staff member is responsible for managing bank and petty cash transactions, recording financial transactions through MYOB, performing reconciliation, calculating Article 23 Income Tax, issuing withholding tax certificates, and submitting monthly VAT and unified income tax returns. Thus, the company's Article 23 Income Tax administration is largely managed within a single operational function.

The tax calculation process shows that the company applies a 2% withholding rate to payments for taxable services made to taxpayers registered with a tax identification number. The taxable base is determined based on the gross value of service transactions excluding Value Added Tax. Based on transaction documents from July to November 2025, the taxable transactions identified in the study consisted primarily of technical and consulting services. In July 2025, the total Article 23 Income Tax withheld amounted to IDR 156,265, comprising IDR 100,265 from technical services and IDR 56,000 from consulting services. In August, the total increased to IDR 288,367, consisting of IDR 232,367 from technical services and IDR 56,000 from consulting services. In September, the withholding amount decreased to IDR 69,758, consisting of IDR 13,758 from technical services and IDR 56,000 from consulting services.

In October 2025, the total withholding amounted to IDR 151,700 and was entirely generated from technical service transactions because no consulting service transaction was recorded during the period. The amount subsequently increased substantially in November to IDR 601,546, consisting of IDR 539,546 from technical services and IDR 62,000 from consulting services. Overall, the Article 23 Income Tax withheld during July–November 2025 amounted to IDR 1,267,636. Of this total, IDR 1,037,636 originated from technical services, while IDR 230,000 originated from consulting services.

Table 1. Recapitulation of Article 23 Income Tax Withholding, July–November 2025

Month	Technical Services (IDR)	Consulting Services (IDR)	Total Article 23 Income Tax (IDR)
July	100,265	56,000	156,265
August	232,367	56,000	288,367
September	13,758	56,000	69,758
October	151,700	0	151,700
November	539,546	62,000	601,546
Total	1,037,636	230,000	1,267,636

Source: Compiled by the researcher (2026)

Table 1. Recapitulation of Article 23 Income Tax Withholding, July–November 2025 shows that the total Article 23 Income Tax withheld during July–November 2025 amounted to IDR 1,267,636, with technical service transactions accounting for the largest portion at IDR 1,037,636. The highest monthly withholding occurred in November 2025 at IDR 601,546, whereas the lowest amount was recorded in September 2025 at IDR 69,758. The monthly variation corresponds to differences in the number and monetary value of service transactions undertaken by the company during each tax period.

The implementation of e-Bupot Unification begins when the responsible user logs into the Coretax system using the Person in Charge (PIC) account. After authentication, the user accesses the company's corporate account through the impersonation function. The user then selects the e-Bupot module and accesses the Unification Withholding Tax Certificate list, or Bukti Potong PPh Unifikasi (BPPU). This menu serves as the entry point for managing withholding tax certificates associated with taxable transactions.

Figure 1. e-Bupot Menu and Unification Withholding Tax Certificate List (BPPU) in Coretax

Figure 1. e-Bupot Menu and Unification Withholding Tax Certificate List (BPPU) in Coretax shows that the e-Bupot menu in Coretax provides access to the administration of Unification Withholding Tax Certificates. Through this menu, users can access existing withholding documents and proceed with the creation of new e-Bupot documents based on transactions requiring tax withholding.

After accessing the BPPU list, the user creates a new withholding certificate through the Create e-Bupot BPU function. The transaction form requires several types of information, including the tax period, counterparty identification, tax object, taxable base, and transaction document reference. The completed information is initially saved as a draft so that the user can verify the accuracy and completeness of the data. Once the information has been reviewed, the document is submitted and subsequently selected for issuance.

The issuance stage is followed by an approval process using a passphrase. Based on the interview findings, the passphrase functions as an electronic approval mechanism associated with the authority of the company's Director. The FAT staff member has access to prepare the e-Bupot document, whereas final approval requires the authorized electronic approval mechanism. Once the approval process is successfully completed, the Article 23 Income Tax withholding certificate is issued through the Coretax system.

The findings further show that Coretax is not yet directly integrated with the company's MYOB accounting application. Consequently, transaction data used for tax administration continue to be processed across separate systems. Reconciliation is performed monthly before e-Bupot issuance. After the bank statement is received, incoming and outgoing transactions are entered into MYOB, followed by a balance check to ensure that the recorded bank balance corresponds to the actual balance. The Article 23 Income Tax payable account is then reviewed and used as a reference for preparing withholding certificates for the relevant tax period.

Petty cash transactions follow a different process because their records are still maintained manually in Excel. Therefore, reconciliation for these transactions is not yet fully integrated into the company's accounting system. Before payments are made to suppliers, the FAT staff member also reviews invoice descriptions to determine whether the transaction represents goods or services. When the description does not clearly identify the nature of the transaction, the staff member contacts the relevant user or department to obtain clarification before determining the appropriate tax treatment.

Several implementation constraints were also identified. The first concerns unclear descriptions of transaction objects in supplier invoices. Such descriptions require additional manual verification before the transaction can be classified for tax purposes. The second constraint is the limited availability of human resources, as the FAT function is handled by only one staff member. As a result, transaction identification, tax calculation, reconciliation, withholding certificate issuance, and tax reporting are concentrated within the same individual.

The study also identified technical disruptions in the Coretax system, particularly during periods of high system utilization. In addition, the absence of direct integration between Coretax and MYOB requires the company to manage transaction information through separate systems. The continued use of Excel for petty cash reconciliation also represents an additional manual stage within the tax administration process.

Overall, the findings demonstrate that Coretax-based e-Bupot Unification has been operationally implemented throughout the main stages of Article 23 Income Tax administration at PT Karya Machindo Industries. These stages include transaction identification, tax calculation, reconciliation, preparation and issuance of withholding certificates, and completion of tax payment and reporting procedures. Nevertheless, several activities preceding data entry into Coretax remain dependent on manual procedures, particularly transaction-object verification and petty cash reconciliation. The implementation therefore combines a digital tax administration platform with several manual processes that remain necessary for transaction preparation and verification.

DISCUSSION

The findings demonstrate that the implementation of the Coretax-based e-Bupot Unification system at PT Karya Machindo Industries has generally been carried out in accordance with applicable tax provisions. This conformity is reflected in the application of a 2% Article 23 Income Tax rate to service payments made to registered taxpayers, the use of the gross transaction value excluding VAT as the tax base, the utilization of the e-Bupot Unification module within Coretax, and compliance with the prescribed payment and reporting deadlines. These findings suggest that the adoption of a digital tax system does not alter the substantive tax obligations of the company; rather, it primarily transforms the administrative mechanisms through which those obligations are fulfilled. Accordingly, within the context of this study, the effectiveness of Coretax should be understood as its capacity to facilitate compliant administrative processes rather than as a substitute for the company's tax-related judgment and decision-making.

With regard to the calculation process, the company applies the gross value of service invoices excluding VAT as the basis for calculating Article 23 Income Tax. This practice indicates that the integration between invoice data previously recorded through MYOB and the subsequent issuance of withholding certificates through Coretax creates a relatively structured administrative workflow. The accuracy of tax withholding, therefore, is not determined solely by the system's processing capability but also by the accuracy and completeness of information entered at the preceding stage. This finding is particularly significant because the study identifies the pre-input stage as the most vulnerable point, especially when invoice descriptions are insufficient to distinguish between goods and services. The findings consequently reveal a boundary between administrative automation and decision automation: Coretax can process available information efficiently, but it cannot fully replace the preliminary identification and classification that require human judgment.

From a tax-compliance perspective, Coretax has produced a particularly positive change in reporting timeliness. Under the previous system, the administrative process required manual NTPN entry, whereas under Coretax, the monthly tax return can be reported automatically once the corresponding billing code has been paid on time. The automatic issuance of an Electronic Receipt also provides greater administrative certainty because the company immediately receives confirmation that its reporting obligation has been processed by the system. This condition indicates that digitalization can eliminate repetitive administrative steps while reducing dependence on manual procedures. Thus, the contribution of Coretax extends beyond time savings to include greater certainty in the completion and documentation of tax obligations.

The operational and financial implications are also noteworthy. The study indicates that Coretax implementation has not generated additional operating costs for the finance department, either in terms of information-technology infrastructure or additional investment. At the same time, the e-Bupot Unification mechanism allows several categories of tax obligations to be administered through an integrated platform. This integration has the potential to simplify tax administration and reduce fragmentation across tax-related tasks. Nevertheless, the efficiency generated by the system should be interpreted critically because system-level efficiency does not automatically translate into efficiency throughout the entire tax-administration process. In this case, invoice verification remains a manual activity and is concentrated in a single employee responsible for finance, accounting, and tax functions. Consequently, technological efficiency at the system stage has not completely eliminated the workload associated with pre-input verification.

The findings further demonstrate that tax compliance extends beyond the timely submission of tax returns. Although all indicators in the implementation comparison were assessed as compliant, the possibility of underwithholding remains when invoice descriptions are ambiguous. This risk arises because the identification of transactions subject to Article 23 Income Tax occurs before information is entered into Coretax and still depends substantially on manual verification. Therefore, actual tax compliance is determined not only by whether withholding certificates are issued and returns are submitted on time, but also by whether the company correctly identifies transactions that are subject to withholding. This constitutes an important contribution of the study because it demonstrates that the success of tax-administration digitalization should be assessed across the entire process chain rather than solely at the application-use stage.

In relation to the literature employed in the thesis, the findings are consistent with the qualitative analytical perspective, which emphasizes the use of observation, interviews, and documentation to develop an in-depth understanding of a phenomenon (Sugiyono, 2023). The study does not merely establish that Coretax is being used; it reveals how the system interacts with work procedures, human resources, transaction documents, and organizational conditions. The combination of these data sources makes it possible to identify a gap between technological efficiency and business-process readiness at the organizational level. In this respect, the findings extend the understanding that successful implementation of an administrative system cannot be evaluated solely on the basis of whether its technological features function, but must also consider the interaction between technology, people, and procedures.

A similar perspective emerges from the process of data reduction and data presentation, which enabled the study to focus on aspects directly related to the e-Bupot and Coretax mechanisms. Data reduction in qualitative research involves selecting and concentrating information according to its relevance to the research objectives (Sofwatillah et al., 2024). Through this process, the identified obstacles were not treated as isolated problems but as interconnected components of Coretax implementation. System errors, limited human resources, ambiguous invoice descriptions, and insufficient communication with vendors collectively demonstrate that technological implementation constitutes a socio-technical process shaped by both system conditions and the readiness of users and the broader administrative environment.

The practical implications of the findings are particularly relevant to PT Karya Machindo Industries. Although Coretax has improved administrative efficiency, the company still requires a more structured verification mechanism at the invoice-review stage. Such a mechanism would reduce dependence on a single employee and minimize the possibility of errors in identifying transactions subject to Article 23 Income Tax. The finding concerning limited human resources also indicates the importance of strengthening task distribution or internal review procedures, particularly because transaction verification, tax calculation, withholding-certificate issuance, and reporting are currently concentrated in one individual. From an external perspective, the continued requests from some vendors to receive withholding certificates through email indicate the need for more effective communication and socialization concerning the electronic notification mechanism available through Coretax.

For the Directorate General of Taxes, the findings concerning system errors during the early implementation period and limited user understanding highlight the importance of continuous system improvement and stronger user-oriented communication. Tax-administration digitalization requires more than the technical availability of an application; it also requires a stable, accessible, and understandable system supported by adequate communication among all relevant stakeholders. The study therefore contributes practically by demonstrating that challenges in Coretax implementation do not originate exclusively from the application itself, but also from organizational readiness and the broader user ecosystem.

This study has several limitations. First, its qualitative design and focus on a single company mean that the findings primarily represent the organizational context of PT Karya Machindo Industries and cannot be generalized to all Coretax users. Second, the finance, accounting, and tax functions are handled by a single employee who served as the principal informant, meaning that the findings are closely associated with that user's experience and perspective. Third, the research was conducted during the early phase of Coretax implementation, meaning that some of the identified difficulties, particularly system errors, may reflect transitional conditions. Future research could therefore broaden the evidence base by examining organizations with different characteristics or by investigating implementation after the system has reached a more stable operational phase. Nevertheless, these limitations do not diminish the contribution of the study in demonstrating that the effectiveness of Coretax-based e-Bupot Unification depends on the integration of regulatory compliance, system readiness, user accuracy, and human-resource capacity.

CONCLUSION

This study concludes that the implementation of the Coretax-based e-Bupot Unification system for fulfilling Article 23 Income Tax obligations at PT Karya Machindo Industries has generally complied with the applicable tax requirements. Introduced in February 2025 as a replacement for the previous administrative mechanisms, the system consolidates key tax administration activities within an integrated platform, covering the determination of the tax base, electronic withholding certificate issuance, and periodic tax return reporting. Its implementation has generated practical benefits, particularly through reduced processing time, the elimination of manual NTPN entry, automatic issuance of electronic filing receipts, and the absence of additional operational costs for the finance function. These findings address the research focus by demonstrating that Coretax facilitates a more integrated approach to fulfilling Article 23 Income Tax obligations, although its implementation has not yet reached full operational optimization.

The principal contribution of this study is the identification of a critical dimension that extends beyond the technological capabilities of the tax system itself. The effectiveness of digital tax administration also depends on the quality of the business processes preceding data entry. Unclear descriptions of transaction objects on invoices and limited human resources within the finance, accounting, and tax function constitute important sources of risk that may lead to underwithholding. This finding implies that technological transformation should be accompanied by improvements in transaction verification procedures and interdepartmental coordination. Practically, the company should establish a formal procedure for verifying withholding tax objects, require clearer transaction descriptions on invoices and purchase orders, and strengthen coordination between transaction-initiating units and the finance, accounting, and tax function. Future research should examine Coretax implementation across companies with different business characteristics and sectors and extend the analysis to other types of taxation to develop a broader understanding of the effectiveness of digital transformation in tax administration.

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