

Digital Transformation of Customs Excise and Tax Administration in Indonesia

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ABSTRACT

This article examines how digital integration can support Indonesian customs, excise, and tax administration. It uses a qualitative documentary review of a fiscal administration textbook and an OECD policy report. The analysis compares electronic services, data exchange, compliance monitoring, and governance requirements. The synthesis identifies three mechanisms: reducing repeated submissions, reconciling transaction records, and directing supervision toward higher-risk activities. Their expected benefits depend on data quality, lawful access, interoperability, service continuity, and human review. The article proposes a conditional integration framework and practical evaluation indicators. These are conceptual findings rather than measured effects on revenue or business compliance. The framework supports future empirical assessment of digital fiscal services.

INTRODUCTION

Customs, excise, and taxation connect business transactions with public revenue and regulatory responsibilities. Their administrative requirements often intersect within the same commercial activity. An importer may submit information about the business, goods, transaction value, and payment through several administrative processes. When these records remain separate, businesses face repeated submissions and authorities face difficulties reconciling information. Digital fiscal administration therefore raises a specific management question: how can shared information improve service and supervision while preserving the distinct responsibilities of each fiscal authority?

Sinaga (2026, pp. 341–364) presents digitalisation as a change in administrative processes, data management, and supervision. The book describes electronic declarations, payment records, tax invoices, excise production information, and interagency exchange. It also identifies data quality, cybersecurity, interoperability, and lawful access as requirements. These discussions provide the documentary basis for examining the relationship between digital services and business compliance across the three fiscal domains. For digital businesses and firms participating in international trade, administrative performance affects the time required to complete transactions and resolve inconsistencies. An electronic submission can reduce physical document handling, but it may still reproduce fragmented procedures. A business may enter the same information into multiple systems if authorities lack compatible identifiers and data definitions. The distinction between electronic access and administrative integration is therefore central to the problem examined here.

The OECD (2020) presents Tax Administration 3.0 as a forward-looking vision for making taxation fit more closely into everyday activities. This policy perspective supports examining process redesign rather than treating online forms as the endpoint of reform. It does not establish that an Indonesian system has achieved this vision. In this article, the report serves as a conceptual comparator for the textbook's discussion of digital fiscal administration. The analytical gap lies within the supplied material. The book explains customs, excise, taxation, and digitalisation across separate topics, but these explanations can be developed into a focused framework linking shared transaction records, supervisory decisions, and governance conditions. This article addresses that task. It does not claim a comprehensive gap in all published research or provide a systematic literature review.

The article examines the administrative mechanisms through which digital integration may support business compliance and fiscal supervision in Indonesia. It also identifies the conditions that constrain those mechanisms and proposes indicators for later evaluation. Its contribution is a conditional conceptual framework derived from documentary analysis, with an explicit distinction between source descriptions, analytical interpretations, and proposed performance measures.

LITERATURE REVIEW

Fiscal Administration and Business Compliance

Fiscal administration involves the procedures through which authorities register users, receive declarations, collect payments, monitor activities, and address inconsistencies. Sinaga (2026, pp. 359–364) explains that customs focuses on cross-border goods, excise concerns specified goods and their production or circulation, and taxation covers broader economic obligations. Their functions overlap in commercial transactions, but their taxable objects and administrative purposes remain distinct. Integration should therefore coordinate information without assuming that every obligation follows an identical procedure.

Business compliance includes accurate records, timely submissions, correct payments, and responses to legitimate administrative enquiries. These activities require firms to connect transaction evidence with reporting requirements. The textbook's discussions of electronic documents and record matching suggest that compliance depends partly on the organisation of information, not solely on the availability of an online submission channel (Sinaga, 2026, pp. 346–350). This article treats compliance as an administrative process that can be supported by clearer data and feedback.

Digital transformation and interoperability

Digitisation converts documents into electronic form. Digital transformation changes the way institutions organise services and use information. The distinction matters because a scanned document may preserve manual checking and repeated entry. Sinaga (2026, pp. 341–346) links transformation with automation, process simplification, data integration, and administrative governance. This article uses that account to distinguish channel improvement from redesign of the underlying workflow. Interoperability concerns the ability of systems to exchange and interpret information consistently. The textbook identifies shared definitions for identity, transactions, goods, value, time, and documents as important components (Sinaga, 2026, pp. 352–353). Technical connectivity alone cannot resolve differences in meaning. If two systems interpret transaction dates or values differently, a successful transfer may still produce a misleading comparison. Integration therefore requires semantic consistency as well as a functioning connection.

Risk Management and Accountable Data Use

The source describes risk-based supervision as the use of transaction information, business profiles, and compliance histories to determine where further attention is warranted (Sinaga, 2026, pp. 344, 347, 353). This approach offers a conceptual basis for allocating limited supervisory resources. A discrepancy is an indicator for review, however, rather than proof of misconduct. Incomplete records, correction timing, and incompatible definitions can also explain a mismatch. Accountable data use requires authorised access, a defined purpose, confidentiality, and human responsibility for decisions. Sinaga (2026, pp. 345, 352–353) expressly places data exchange and artificial intelligence within governance constraints. These conditions qualify the proposed relationship between integration and performance. More information may support a decision,

but it can also spread an error across systems when validation and correction procedures remain weak.

Analytical Framework

The framework links four components: electronic service processes, interoperable transaction records, risk-based review, and accountable decisions. Data quality, lawful access, service continuity, and staff capability condition each relationship. Expected outcomes include less repeated entry, more explainable record reconciliation, and better-directed supervision. These relationships are analytical propositions for future testing. They are not statistically tested hypotheses or verified effects of a specific Indonesian platform.

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METHODOLOGY

This article uses qualitative documentary analysis. The principal source is *Kepabeanan, cukai, dan perpajakan Indonesia*, a textbook written by Rudy Sondang Sinaga and first published in September 2026 by Yayasan Putra Adi Dharma. The analysis focuses on Chapter 15, printed pages 341–364. Within that chapter, pages 341–353 address digital transformation, electronic systems, and information exchange; pages 354–358 discuss international trade and the digital economy; and pages 359–364 synthesise the three fiscal domains. Printed pagination is used throughout. The OECD (2020) policy report is included as a limited conceptual comparator. It provides an international administrative vision rather than observations from the Indonesian setting. The source selection is purposive: the textbook is the material supplied for adaptation, and the policy report clarifies the distinction between digitising existing procedures and redesigning administration. The study makes no claim that these two documents represent the full research literature.

The unit of analysis is a passage describing an administrative function, data relationship, expected benefit, or implementation condition. Relevant passages were read and grouped into five categories: electronic services, record reconciliation, supervision priorities, governance, and business implications. The analysis then compared how each category operates in customs, excise, and taxation. Statements about existing concepts were separated from the author's proposed mechanisms and evaluation indicators. The synthesis followed three steps. First, it extracted the administrative processes and information requirements described in the source. Second, it identified connections between processes that concern the same business or transaction. Third, it formulated conditional propositions explaining how those connections could affect service and supervision. Source page references provide a traceable basis for the interpretations. No interviews, questionnaires, transaction datasets, platform logs, or statistical tests were used.

The documentary design cannot estimate changes in revenue, processing time, compliance costs, or violation detection. It also cannot determine the operational maturity of a particular government platform. References to expected benefits express conceptual mechanisms, not observed programme outcomes. The recommendations therefore specify what institutions and future researchers should evaluate before making effectiveness claims.

RESEARCH RESULT

Electronic Services Reduce Selected Administrative Tasks

The first documentary finding concerns the role of electronic services in handling information. The book describes electronic customs declarations, tax reporting, payment records, invoices, and excise administration (Sinaga, 2026, pp. 343, 346–349). Across these functions, electronic submission can replace physical document delivery and support recorded processing. The common mechanism is the reduction of selected handling tasks, including printing, transport, and repeated manual recording. The analysis identifies a boundary to this mechanism. Electronic availability does not ensure that a user avoids repeated submissions. If separate procedures request information already available elsewhere, the burden moves from paper forms to multiple digital forms. The relevant performance question is therefore whether a service reduces the number of steps and repeated fields required to complete a lawful obligation. The source supports this distinction conceptually, but provides no measured reduction.

Integration Supports Reconciliation Across Fiscal Domains

The second finding concerns the reuse of related transaction records. Sinaga (2026, pp. 349, 351–353, 363) connects import information with associated fiscal obligations and describes comparisons among invoices, reported income, payments, production, and distribution. These examples show that the administrative value of integration lies in linking records that describe related economic events. The resulting comparison may reveal an inconsistency that warrants clarification. Customs reconciliation concerns goods, values, identities, and supporting transaction documents. Excise reconciliation concerns

production, settlement, and distribution. Tax reconciliation concerns invoices, withholding records, payments, and returns. These different comparison tasks require domain-specific definitions. A shared business identifier can connect records, but it cannot remove the need to interpret each obligation within its own administrative context.

Table 1. Documentary Synthesis of Integration Mechanisms

Domain	Records to connect	Expected mechanism	Source pages
Customs	Declarations, goods, values, trader identity	Clarify declaration inconsistencies and support service prioritisation	346–347, 350–351
Excise	Production, settlement, distribution	Trace inconsistencies across the movement of excisable goods	343, 352
Taxation	Invoices, withholding, payments, returns	Reconcile reported obligations with related records	348–349, 351–352

Source: Analytical synthesis of Sinaga (2026). Mechanisms are conceptual and have not been measured.

Risk Prioritisation Requires Verified Information

The third finding concerns the allocation of supervisory attention. The book describes the use of business profiles, transaction patterns, and compliance histories to identify activities that may require additional review (Sinaga, 2026, pp. 344, 347, 353). Integration can expand the information available for such review. The analytical mechanism is selective attention: records guide which cases authorities investigate rather than requiring identical scrutiny for all transactions. The same mechanism creates a need for verification. A high-risk indication can result from inaccurate or incomplete data. If authorities treat every mismatch as a violation, integration may generate unnecessary enquiries and delay legitimate transactions. The proposed framework therefore places validation and human review between automated identification and administrative action. This is a governance recommendation derived from the source, not a description of a measured error rate.

Governance Conditions Qualify the Expected Benefits

The analysis identifies four recurring conditions: accurate and current data, compatible definitions, authorised information exchange, and secure administration. Sinaga (2026, pp. 345, 352–353) explains that integration must respect confidentiality and that artificial intelligence requires human oversight. These conditions affect whether a record can be trusted, lawfully used, and correctly interpreted. They should form part of the service design rather than a separate check after deployment. A fifth condition follows from the operational implications: businesses need workable correction and support processes. A system can record a discrepancy accurately while offering no clear route to resolve it. In that case, increased visibility may increase the user's administrative burden. The framework therefore connects data integration with an accessible correction procedure and an identifiable decision owner. This extension is the article's analytical proposal.

DISCUSSION

Business Value Depends on Fewer Steps and Clearer Decisions

The synthesis suggests that business value should be assessed at the level of a completed administrative task. A firm benefits when it submits information once where lawful reuse is possible, receives understandable feedback, and resolves errors without unnecessary duplication. Counting online services or uploaded documents cannot establish these outcomes. Such counts describe activity, while the relevant management issue concerns the effort and uncertainty involved in completing obligations. This distinction matters for firms with limited administrative resources. A large company may employ specialised staff to manage several reporting channels. A smaller business may depend on a single employee or external adviser. Requiring repeated entry and multiple corrections can therefore create different burdens across firms. The textbook discusses education and support for small businesses in digital trade (Sinaga, 2026, p. 356). The present analysis extends that concern to the design of fiscal service assistance, without claiming a measured difference between firm groups.

Shared records require distinct institutional responsibilities

Integrated administration does not require an undifferentiated database open to all officials. The source's emphasis on authority and purpose implies that access should match each institution's responsibilities (Sinaga, 2026, p. 352). A practical design would identify which record is authoritative, which fields another unit needs, who may correct them, and how users can understand the resulting decision. These arrangements connect technical integration with administrative accountability. This approach also prevents an important interpretive error. The same transaction may appear in several records because each serves a different obligation. A difference between records may reflect their timing or purpose rather than inaccurate reporting. Authorities should define comparison rules before treating variations as risk signals. The framework therefore prioritises explainable reconciliation over indiscriminate accumulation of data.

Supervisory Performance Should Include Correction Quality

Risk-based supervision should be evaluated through both detection and the quality of follow-up. A system that flags many cases may create a large workload without improving outcomes. Conversely, a system with fewer alerts may perform better if it identifies relevant inconsistencies and supports timely clarification. Evaluation should consider the proportion of alerts requiring substantive action, the time needed to resolve a legitimate correction, and the frequency of incorrect matches. The documentary sources provide no values for these indicators. Service continuity also affects compliance. A business cannot complete an electronic obligation if the submission channel is unavailable or if a failed transaction lacks a clear recovery route. The source discusses infrastructure capacity and cybersecurity as parts of transformation (Sinaga, 2026, p. 345). This article derives a practical implication: institutions should evaluate availability, recovery, and user support alongside integration. Digital administration needs an operational path from submission to a recorded and reviewable outcome.

Table 2. Proposed Indicators for Future Evaluation

Dimension	Proposed indicator	Interpretation
User burden	Repeated fields and time per completed task	Assess whether integration simplifies compliance
Data quality	Incorrect matches and unresolved discrepancies	Assess the reliability of linked records
Supervision	Validated alerts and case resolution time	Assess relevance and follow-up quality
Service continuity	Availability and recovery time	Assess users' ability to complete obligations
Accountability	Traceable decisions and correction response time	Assess transparency and access to correction

Source: Author's proposed evaluation framework. No indicator values were collected or estimated.

CONCLUSIONS AND RECOMMENDATIONS

The documentary analysis identifies three mechanisms through which digital fiscal integration may support Indonesian business administration: reducing repeated submissions, reconciling related transaction records, and directing supervisory attention toward activities requiring review. These mechanisms remain conditional. Data quality, interoperability, lawful access, reliable services, and human responsibility determine whether integration supports accurate and manageable compliance. The article establishes conceptual relationships rather than empirical effects on revenue or business behaviour. Fiscal authorities should begin integration projects by identifying a specific business process and the information it genuinely requires. They should agree on record definitions, authoritative sources, access rights, and correction responsibilities before expanding automated comparisons. Performance

assessment should then examine completed tasks, validated discrepancies, service availability, and response to correction. Firms should maintain consistent internal transaction records and document unresolved reporting problems so that administrative enquiries can be addressed with traceable evidence.

Implementation should proceed through a defined and evaluable process rather than an assumption that broader connectivity always improves performance. A pilot can compare the existing workflow with a revised workflow using the proposed indicators. Any claim of reduced burden or improved supervision should rest on observed data from that evaluation. The framework offers a structure for such work while preserving the separate responsibilities of customs, excise, and tax administration.

ADVANCED RESEARCH

The study relies principally on one textbook chapter and uses one policy report as a conceptual comparator. It does not include systematic literature coverage, interviews, administrative records, or direct observation of digital platforms. Accordingly, its conclusions cannot establish causality, quantify benefits, or generalise operational performance across institutions. It also does not provide an exhaustive assessment of current legal provisions or technical architectures. Further research should test the proposed mechanisms using administrative logs, user task observations, and interviews with businesses and officials. A before-and-after design could examine repeated submissions and correction time within a defined service, while accounting for changes in transaction volume and user characteristics. Comparative studies could evaluate customs, excise, and taxation separately before assessing cross-domain coordination. These studies would provide the evidence needed to revise or reject the conditional framework.

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