INTERNATIONAL JOURNAL OF FINANCIAL ECONOMICS (IJEFE) https://wikep.net/index.php/IJEFE
Vol. 3 No. 2 August 2026, page 163-178 e-ISSN: 3063-3648

TAXPAYER READINESS FOR FULLY DIGITAL TAX ADMINISTRATION MODELS

Loso Judijanto*[1]
IPOSS Jakarta, Indonesia
Email: losojudijantobumn@gmail.com

Amirah Andika Rifdayanti
Universitas Islam Negeri Raden Fatah Palembang, Indonesia
Email: amirahandikarifdayanti_uin@radenfatah.ac.id

Abstract

Digital transformation in tax administration is one of the government's primary strategies to improve efficiency, transparency, and tax compliance. The implementation of a fully digital tax administration model requires taxpayers to be prepared to adopt various technology-based systems and services. This study aims to analyze the level of taxpayer readiness for the implementation of fully digital tax administration models and identify factors influencing this readiness. The study employed a literature review method, examining various scientific articles, institutional reports, and relevant policy documents regarding the digitalization of tax administration. The results indicate that taxpayer readiness is influenced by the level of digital literacy, perceived ease of use of the system, data security and protection, trust in tax authorities, the quality of technological infrastructure, and the effectiveness of government outreach and assistance. Furthermore, digitalization of tax administration has the potential to increase voluntary compliance, accelerate tax reporting and payment processes, and reduce administrative costs. However, the gap in technology access and digital capabilities among taxpayer groups remains a challenge that needs to be addressed. Therefore, a comprehensive strategy is needed through strengthening digital literacy, improving the quality of electronic services, and developing inclusive policies to support the successful implementation of digital tax administration across the board. This research provides a conceptual contribution to understanding the determinants of taxpayer readiness and its implications for the success of digital transformation in the tax sector.

Keywords: Digital Tax Administration, Taxpayer Readiness, Digital Transformation, Tax Compliance, Electronic Tax Services

[1] Correspondence author

INTRODUCTION

The development of digital technology has brought significant changes to various aspects of government governance, including the tax administration system. The ongoing global digital transformation is encouraging tax authorities in various countries to develop technology-based tax services to improve administrative efficiency, data accuracy, transparency, and the quality of service to taxpayers (Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Selangor, Puncak Alam Campus, Selangor, Malaysia, et al., 2023). In this context, the concept of fully digital tax administration models has emerged as a form of tax administration modernization that utilizes digital technology comprehensively across the processes of registration, reporting, payment, audit, and tax compliance monitoring. The digitalization of tax administration is not only oriented towards increasing the effectiveness of government performance but also aims to create a tax system that is more accessible, faster, and responsive to public needs (Hesami et al., 2024a).

This development aligns with the growing demand for more efficient and technology-based public services. The public is increasingly accustomed to using digital services in various economic and social activities, leading to higher expectations for practical and integrated tax services. Tax authorities in various countries have developed various electronic platforms, such as online tax reporting, digital tax payments, financial data integration, and the use of analytical technology to support tax compliance monitoring. The implementation of these digital systems is believed to reduce administrative costs, accelerate service processes, improve tax data quality, and minimize the potential for errors that often occur in conventional, physical document-based systems (Faraka et al., 2025a).

However, the success of implementing a fully digital tax administration model is determined not only by the technological readiness and capacity of government institutions but also by the readiness of taxpayers, the primary users of the system. Taxpayer readiness is a crucial factor because digital transformation demands changes in behavior, technological capabilities, and adaptation to new administrative procedures. If taxpayers lack the adequate skills to utilize digital technology, the various benefits expected from digital tax administration may not be optimally achieved (Reyes-Tagle et al., 2023). Therefore, understanding the level of taxpayer readiness is becoming increasingly relevant in supporting the success of the digital transformation of the tax sector.

Taxpayer readiness for digital tax administration is influenced by various interrelated factors. One key factor is digital literacy, namely an individual's ability to access, understand, and use information technology effectively. A high level of digital literacy enables taxpayers to adapt to the ever-growing range of electronic tax applications and services. Conversely, low digital literacy can create difficulties in the online tax registration, reporting, and payment processes. This can lead to a decline in taxpayer participation in utilizing digital services provided by the government (Gupta et al., 2017).

In addition to digital literacy, perceptions of the system's ease of use also play a crucial role in determining taxpayer readiness. A digital tax system designed to be simple, easy to understand, and with a user-friendly interface will encourage higher acceptance. Conversely, a complex and difficult-to-use system can create resistance and discourage taxpayers from switching from conventional to digital methods. Another equally important factor is data security and protection. In the digital era, information security issues are a major concern because various tax activities involve sensitive financial and personal identity data. The level of taxpayer trust in the government's ability to maintain data confidentiality and security will influence their willingness to use digital tax services on an ongoing basis ('-, 2023).

Taxpayer readiness is also influenced by the quality of the available technological infrastructure. A stable internet connection, access to digital devices, and adequate technical support are essential prerequisites for implementing digital tax administration. In many regions, particularly those with limited technological infrastructure, the digital access gap remains a challenge that can hinder the tax transformation process. This situation demonstrates that digitalizing tax administration is not only related to the development of technological systems but also requires attention to aspects of equitable access and inclusiveness of services (Anggraeni, 2025a).

Conversely, outreach and education conducted by tax authorities play a strategic role in increasing taxpayer readiness. Continuous educational programs can help the public understand the benefits of tax digitalization and improve their ability to use the various available electronic services. Effective mentoring can also reduce taxpayer uncertainty and anxiety regarding changes to the administrative system (Firmansah & Rahayu, 2020). Thus, the digital transformation process can be more inclusive and accepted by various groups of taxpayers with diverse characteristics.

Based on these challenges and opportunities, a study of taxpayer readiness to face a fully digital tax administration model is crucial. An analysis of the factors influencing taxpayer readiness can provide a more comprehensive understanding of the actual conditions faced in the digital tax transformation process. Furthermore, the results of this study can form the basis for developing more adaptive and user-oriented policies. By understanding the determinants of taxpayer readiness, the government can formulate more effective strategies to increase the adoption rate of digital tax services, strengthen voluntary compliance, and support the realization of a modern, efficient, and sustainable tax administration system.

RESEARCH METHOD

This research uses a literature review method to gain a comprehensive understanding of taxpayer readiness for the implementation of fully digital tax administration models. This approach was chosen because it allows researchers to identify, analyze, and synthesize various previous research findings related to the digitalization of tax administration, digital technology adoption, digital literacy, tax compliance, and factors influencing taxpayer readiness. The research data sources come from scientific articles published in reputable national and international journals, conference proceedings, tax agency reports, government policy documents, and other academic publications relevant to the research theme. The literature search was conducted through various scientific databases using keywords related to digital tax administration, digital transformation of taxation, taxpayer readiness, and electronic tax services.

The collected literature was analyzed descriptively and comparatively to identify patterns, relationships, and conceptual developments regarding taxpayer readiness for the digital transformation of tax administration. The analysis results were then systematically compiled to explain various factors influencing taxpayer readiness, including aspects of digital literacy, ease of use of the system, data security, trust in tax authorities, the quality of technological infrastructure, and the effectiveness of tax outreach and education. Through this approach, the research is expected to be able to produce in-depth conceptual understanding and provide relevant recommendations for the development of policies and the implementation of more effective and inclusive digital tax administration.

RESULT AND DISCUSSION

The Concept and Transformation Towards Fully Digital Tax Administration Models

The concept of digital tax administration has evolved in response to advances in information technology and the increasing demand for more effective, transparent, and adaptive public services (Junquera-Varela et al., n.d.). Digital tax administration refers to the use of digital technology throughout the entire tax management process, from taxpayer registration and reporting, payments, data storage, compliance monitoring, and the completion of various administrative services previously performed manually. This transformation not only shifts service delivery from paper-based to electronic but also changes the interaction patterns between tax authorities and taxpayers through the integration of more modern, user-oriented systems (Hesami et al., 2024b). In the context of digital government, digital tax administration is a crucial part of efforts to create more efficient governance while improving the quality of public services.

The development of digital technology has encouraged tax authorities in various countries to adopt various innovations that enable automated and integrated administrative processes. The use of electronic services such as online registration, electronic tax reporting, digital payments, and data integration with various institutions are the main foundations for developing a modern tax system. The advent of cloud computing technology, artificial intelligence, data analytics, and real-time information exchange systems further strengthens the tax authorities' ability to manage tax data more accurately and efficiently. Through this transformation, administrative processes that previously required significant time and resources can be simplified, benefiting both the government and the public (Nazarov et al., 2020).

The fully digital tax administration model is the next stage of tax digitalization that places digital technology as the primary foundation for all tax administration activities. In this model, almost all tax service and management processes are conducted electronically without significant reliance on physical documents or manual procedures (Mpofu, 2024). Tax data is collected, processed, and analyzed digitally through an integrated system, enabling faster and more accurate information exchange. Key characteristics of this model include automation of administrative processes, cross-sector data integration, comprehensive use of online-based services, utilization of data analytics for compliance monitoring, and the system's ability to provide real-time services to taxpayers (Rizkina, 2025). With these characteristics, tax administration no longer functions merely as a tax collection mechanism but also as an information system capable of supporting more effective decision-making.

The transformation towards a fully digital tax administration model is driven by various strategic factors. One key factor is the increasing volume of digital economic transactions, which requires a more responsive tax administration system capable of managing large amounts of data. Conventional systems that rely on manual processes often face limitations in managing the complexity of data and rapidly changing economic dynamics. Furthermore, public demand for easily accessible services anytime and anywhere is also a key driver of digital transformation. Taxpayers now expect fast, simple services that can be accessed through digital devices without having to visit the tax office in person (Senouci et al., 2024). Therefore, digitalization is a solution that can address these needs while increasing the effectiveness of tax administration.

The main goal of tax digital transformation is to create an administration system that is more efficient, transparent, accountable and user-oriented. Efficiency can be achieved through automation of various administrative processes that previously required many stages and resources (Elibrary.Ru/Ip_blocked.Asp, n.d.). With a digital system, the process of registering, reporting and paying taxes can be done in a shorter time, thereby reducing the administrative burden for both the government and taxpayers. Transparency also increases because every tax transaction and activity can be recorded electronically, making it easier to monitor and audit. In addition, digitalization makes it possible to provide more accurate and up-to-date data, thereby supporting more targeted tax policy making.

For tax authorities, implementing a digital tax administration model provides various significant benefits. Integrated data management makes it possible to improve the quality of tax information so that the compliance monitoring and control process can be carried out more effectively. Digital systems also help reduce the risk of administrative errors that often occur in manual processes, such as recording errors, lost documents, or delays in data processing. In addition, better data analysis capabilities enable tax authorities to identify taxpayer compliance patterns, detect potential tax risks, and formulate more appropriate supervisory strategies (Elibrary.Ru/Ip_blocked.Asp, n.d.). Thus, digitalization of tax administration can increase the effectiveness of state revenue management while strengthening the capacity of tax institutions in facing the challenges of the digital economy.

From a taxpayer perspective, the transformation towards digital tax administration provides greater convenience in fulfilling tax obligations. Services that can be accessed online allow taxpayers to carry out various tax activities without being limited by location and time. This ease of access can reduce compliance costs, both in the form of transportation costs, administration costs, and the time required to complete tax matters. In addition, a digital system designed in a user-friendly manner can increase taxpayer comfort and satisfaction in using tax services. The ability to obtain information quickly and accurately also helps taxpayers understand their tax rights and obligations better.

Although it offers various benefits, the transformation towards a fully digital tax administration model also faces a number of challenges. Digital literacy gaps, limited technological infrastructure, and concerns about data security and confidentiality are still issues that need attention. Therefore, the successful implementation of a digital tax system does not only depend on the sophistication of the technology used, but also on the readiness of users and the quality of governance that supports it. The government needs to ensure that the transformation process is carried out inclusively through increasing digital literacy, strengthening information system security, and providing services that are easily accessible to all groups of taxpayers.

Factors Influencing Taxpayer Readiness for Digital Tax Administration

The success of digital tax administration implementation is not only determined by the technological readiness and capacity of tax institutions, but also greatly influenced by the readiness of taxpayers as the primary users of the system. In the context of the transformation towards fully digital tax administration models, taxpayer readiness is a strategic factor because it determines the level of acceptance, utilization, and sustainability of digital tax services. This readiness reflects taxpayers' ability, willingness, and trust in adapting to changes in the administration system that increasingly rely on digital technology. The higher the level of taxpayer readiness, the greater the chance of success of digital tax transformation in improving administrative efficiency and tax compliance (Faraka et al., 2025b).

One of the main factors influencing taxpayer readiness is digital literacy. Digital literacy relates not only to the ability to use technological devices such as computers or smartphones but also includes the ability to access, understand, evaluate, and utilize digital information effectively (Wijaya & Ulfa, 2026). In digital tax administration, digital literacy is a crucial prerequisite because various tax services, from registration and reporting to tax payments, are conducted through electronic platforms. Taxpayers with a good level of digital literacy tend to more easily understand system procedures, complete various tax transactions independently, and utilize the various available features. Conversely, low digital literacy can hinder the adaptation process, thus reducing the utilization of digital tax services (Bin Salleh, 2025).

In addition to digital literacy, perceptions of system ease of use also significantly influence taxpayer readiness. This perception relates to the extent to which taxpayers perceive the digital tax system as easy to understand, easy to operate, and not requiring excessive effort. A system with a simple interface, clear navigation, and easy-to-follow procedures will increase user convenience in accessing tax services. When taxpayers perceive the technology they use is not complicated and can help them complete their tax obligations more quickly, acceptance of the digital system will increase. Conversely, systems that are perceived as complex or difficult to use can create resistance and reduce taxpayer interest in switching from conventional to digital methods (Digital Transformation of Tax Administration in the Big Data Era: An Analysis of Organizational Readiness, Cybersecurity, and Education Strategies Based on Global Best Practices. | EBSCOhost, n.d.).

The next crucial factor is data security and protection. In the digital era, data has become a highly valuable asset because various tax activities involve personal information, financial data, and other important documents. Therefore, the level of system security is a primary concern for taxpayers. Concerns about the risks of data leaks, identity theft, misuse of information, and cyberattacks can impact user trust in digital tax services. Taxpayers tend to be more willing to use digital systems if they are confident that the data submitted to the tax authorities is well-protected. Conversely, if there are doubts about system security, the adoption rate of digital services can decline (Riswandari et al., 2026). Therefore, strengthening information security and data protection systems is a crucial aspect in supporting the success of digital tax administration.

Trust in tax authorities is also a crucial determinant of taxpayer readiness. Trust reflects the belief that tax authorities are capable of managing digital systems professionally, transparently, and responsibly. A high level of trust will encourage taxpayers to be more open in using digital services and providing necessary tax information. Conversely, a low level of trust can raise doubts about the effectiveness and security of the implemented system. In the context of tax digitalization, trust is built not only through the quality of technology, but also through policy consistency, service transparency, and the institution's ability to protect taxpayer rights (Riswandari et al., 2026). Therefore, efforts to increase public trust are an integral part of the tax administration transformation process.

The quality of technological infrastructure is also a crucial factor in determining taxpayer readiness to utilize digital tax services. Technological infrastructure includes internet network availability, access to digital devices, system stability, and the quality of information technology services that support tax administration operations (Putra, 2023). Even if a digital tax system is well-designed, its benefits will not be optimally realized if users face limited access to technology. The infrastructure gap between urban and rural areas remains a challenge that can impact taxpayer readiness. In some regions, limited internet connections and limited access to digital devices can hinder the electronic tax reporting and payment process (Anggraeni, 2025b). Therefore, equitable development of technological infrastructure is crucial to ensuring that all taxpayers can benefit from the digital transformation of taxation.

In addition to technological factors, social and educational aspects also play a crucial role in increasing taxpayer readiness. Socialization conducted by the tax authorities serves to introduce various digital services, explain the benefits of using them, and provide an understanding of the procedures taxpayers must follow. Effective socialization can reduce uncertainty and increase acceptance of changes to the administrative system. Through socialization activities, taxpayers obtain clearer information about the objectives of tax digitalization and how to optimally utilize available services (Hesami et al., 2024c).

Digital tax education is another factor that contributes to the successful implementation of technology-based tax administration. Education not only aims to improve understanding of tax obligations but also develops taxpayers' skills in using various digital applications and platforms. Ongoing education programs can help reduce the digital literacy gap and increase taxpayer confidence in utilizing electronic services. Technical assistance, application training, and the provision of digital help centers are forms of support that can accelerate the public's adaptation to the digital tax system (Audia et al., 2026).

The relationship between these factors shows that taxpayer readiness is a multidimensional concept that is influenced by technological, individual, institutional and environmental aspects (P & Sulkiah, 2026). Good digital literacy will be more effective if it is supported by an easy-to-use system, guaranteed data security, and adequate technological infrastructure. On the other hand, trust in tax authorities and the effectiveness of outreach and education programs can strengthen taxpayers' motivation to adopt digital services in a sustainable manner. Therefore, increasing taxpayer readiness requires a comprehensive and integrated approach so that all supporting factors can develop in a balanced manner.

Strategies for Improving Taxpayer Readiness to Support the Success of Digital Tax Administration

The transformation towards a fully digital tax administration is part of the effort to modernize tax governance to improve efficiency, transparency, and the quality of public services (Christopher & Turyasingura, 2024). However, the success of this system's implementation is determined not only by the sophistication of the technology used, but also by taxpayer readiness to adopt and utilize available digital services. Taxpayer readiness is a key factor because the entire tax administration process, from registration and reporting to payments and communication with tax authorities, increasingly relies on the use of information technology (Zulmelinda et al., 2025). Therefore, various integrated strategies are needed to improve taxpayers' ability, confidence, and willingness to adapt to the ever-evolving digital tax environment.

One of the most important strategies is strengthening the public's digital literacy. Digital literacy is a key foundation in supporting the use of technology-based tax services because it enables taxpayers to understand how the system works, access relevant information, and complete various tax procedures independently. In the context of digital tax administration, digital literacy encompasses not only the ability to operate technological devices, but also the ability to understand electronic information, manage digital data, and recognize security risks that may arise in online activities (Digitalization of Tax Administration and Performance of the Kwara State Internal Revenue Service - ProQuest, n.d.). Therefore, the government needs to develop sustainable digital education programs through training, seminars, online learning modules, and digital literacy campaigns that can reach various community groups. These efforts are increasingly important given the diverse levels of digital skills among the public, influenced by factors such as age, education, type of employment, and geographic location.

In addition to improving digital literacy, developing user-friendly tax services is also a crucial strategy for enhancing taxpayer readiness. An effective digital tax administration system must be designed with user needs and characteristics in mind (Roger, 2021). Ease of navigation, a simple interface, clear instructions, and a straightforward administrative process can enhance user experience in accessing tax services. When systems are designed to be intuitive and easy to understand, the psychological and technical barriers often experienced by users can be minimized. This will, in turn, increase the level of acceptance and use of digital tax services. A user-oriented approach can also strengthen the perception that digital technology is a tool that helps, not complicates, the implementation of tax obligations (Mandasari, 2024).

The next strategy relates to improving the security of tax information systems. In the digital era, data security is a crucial factor in determining user trust in a system. Taxpayers are more likely to use digital services if they feel confident that their personal and financial data is adequately protected (Paroli, 2023). Therefore, tax authorities need to develop security systems capable of anticipating various cyber threats, such as data theft, hacking, information manipulation, and digital identity misuse. The use of encryption technology, multi-layered authentication, real-time security monitoring, and regular system updates are steps that can strengthen user data protection. Furthermore, transparency in data management and clear regulations regarding privacy protection are also crucial for increasing public trust in digital tax administration.

Expanding access to technology is another strategy that plays a crucial role in supporting taxpayer readiness. While digitalization offers various conveniences, these benefits cannot be enjoyed equally if there are still gaps in access to technology and the internet. Limited digital infrastructure in some regions can hinder public participation in utilizing electronic tax services (Hesami et al., 2024d). Therefore, the development of equitable information technology infrastructure is an integral part of the digital tax transformation strategy. The government needs to encourage the expansion of internet networks, improve the quality of digital connectivity, and expand access to technological devices that support the use of electronic services. With more equitable access, all taxpayer groups have an equal opportunity to participate in the digital tax administration system.

In addition to technology and infrastructure, strengthening outreach and mentoring is also a crucial strategy. The digital transformation process often creates uncertainty for some taxpayers, especially those unfamiliar with using technology in administrative activities. Therefore, effective outreach is necessary to provide an understanding of the benefits, procedures, and mechanisms for using digital tax services. Outreach serves not only as a means of conveying information but also as a medium to build trust and increase public acceptance of system changes. Technical assistance through help desks, online consultations, and the provision of user guides can help taxpayers overcome various obstacles encountered during the adaptation process. With adequate support, user readiness and trust in the digital system will increase (Slimani & Abidli, n.d.).

The success of digital tax administration also requires strengthened collaboration between the government, business actors, educational institutions, and the public. Digital transformation is a complex process involving various stakeholders with complementary roles. The government plays a role in providing quality tax regulations, infrastructure, and services. Businesses can support this by developing technology and providing digital solutions tailored to user needs. Educational institutions contribute to improving human resource capacity through the development of digital competencies and tax literacy. Meanwhile, the public plays a role as users, providing feedback for service improvements. Strong collaboration among various parties will create a more inclusive digital ecosystem and support the successful implementation of technology-based tax administration (Harmana, 2026).

In the long term, strategies to improve taxpayer readiness need to be implemented sustainably and adaptively to technological developments. Rapid changes in the digital environment require policy updates, user capacity enhancements, and service innovations that meet public needs. An approach that focuses solely on technology without considering user readiness has the potential to result in low adoption rates and reduce the effectiveness of digital transformation. Therefore, all implemented strategies must be oriented towards strengthening the capacity of taxpayers as the primary actors in the digital tax system.

CONCLUSION

Based on the literature review, it can be concluded that the transformation towards fully digital tax administration models is a crucial part of the modernization of the tax system, aimed at improving the efficiency, transparency, accuracy, and quality of tax services. Implementing a fully digital tax administration model offers various benefits for both tax authorities and taxpayers through streamlined administrative processes, accelerated service delivery, strengthened data management, and increased effectiveness of compliance oversight. However, the success of this transformation is determined not only by the availability of adequate technology but also by the level of taxpayer readiness to accept and utilize digital tax services. The study indicates that digital literacy, perceived ease of use of the system, data security and protection, trust in tax authorities, the quality of technological infrastructure, and the effectiveness of outreach and education are key factors influencing taxpayer readiness in a digital tax environment.

Furthermore, improving taxpayer readiness requires a comprehensive and sustainable approach through strengthening the digital capacity of the public, developing more accessible and usable tax services, and providing a secure and reliable system. Furthermore, expanding access to technology and strengthening collaboration between the government, business sector, educational institutions, and the community are crucial elements in creating an inclusive digital tax ecosystem. With the support of an integrated strategy, digital tax administration transformation can encourage increased voluntary compliance, strengthen the effectiveness of state revenue management, and support the realization of a modern, adaptive, and sustainable tax system in facing future economic and technological developments.

REFERENCES

’-, S. K. R. (2023). *Challenges of Digital Tax Administration Transformation in Indonesia* (P. M. V. Achim & D. R. Mara, Eds.; pp. 1–20). IntechOpen. https://www.intechopen.com/online-first/86942

Anggraeni, W. A. (2025a). Digital Readiness and Tax System Usability: A Structural Framework for MSME Compliance in Emerging Economies. *Sinergi International Journal of Accounting and Taxation*, *3*(3), 209–218. https://doi.org/10.61194/ijat.v3i3.883

Anggraeni, W. A. (2025b). Digital Readiness and Tax System Usability: A Structural Framework for MSME Compliance in Emerging Economies. *Sinergi International Journal of Accounting and Taxation*, *3*(3), 209–218. https://doi.org/10.61194/ijat.v3i3.883

Audia, P. S., Tjaraka, H., & Utama, A. A. G. S. (2026). Digital Tax Compliance: The Role of Literacy, Ease, and Trust. *Advances in Taxation Research*, *4*(2), 144–158. https://doi.org/10.60079/atr.v4i2.850

Bin Salleh, M. A. A. (2025). The Acceptance of Digital Tax Administration among SMEs in Malaysia: The Application of Utaut Model. *Pakistan Journal of Life and Social Sciences (PJLSS)*, *23*(1). https://doi.org/10.57239/PJLSS-2025-23.1.00449

Christopher, T., & Turyasingura, B. (2024). *Adoption of Digital Revolution in Government Ministries, Departments, and Agencies (MDAs) In Uganda; Reflection on Uganda Revenue Authority Digital Strategy Integration Approach towards Enhanced Tax Revenue in Post Covid-19 Pandemic*. *8*(4).

Digital Transformation of Tax Administration in the Big Data Era: An Analysis of Organizational Readiness, Cybersecurity, and Education Strategies Based on Global Best Practices. | EBSCOhost. (n.d.). Retrieved July 20, 2026, from https://openurl.ebsco.com/EPDB%3Agcd%3A15%3A7216559/detailv2?sid=ebsco%3Aplink%3Acrawler-gcd&id=ebsco%3Agcd%3A193185012&crl=c&jrnl=28076494&link_origin=scholar.google.com

Digitalization of Tax Administration and Performance of Kwara State Internal Revenue Service—ProQuest. (n.d.). Retrieved July 20, 2026, from https://www.proquest.com/openview/f569ecdcf45815d2edced4a6e46525f8/1?pq-origsite=gscholar&cbl=2026366&diss=y

Elibrary.ru/ip_blocked.asp. (n.d.). Retrieved July 20, 2026, from https://www.elibrary.ru/ip_blocked.asp

Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Selangor, Kampus Puncak Alam, Selangor, Malaysia., Hamid, N., Saruji, S., Shamsuddin, R., & Othman, R. (2023). Determining the Factors of Tax Agents' Readiness Towards the Digitalisation of Tax Administration. *Review of Economics and Finance*, *21*, 32–42. https://doi.org/10.55365/1923.x2023.21.4

Faraka, F., Angraini, M. S., & Kurniawan, F. A. (2025a). The Unease Between Tax Administration Innovation And Compliance: A Qualitative Study Of Taxpayers At Bangkalan Tax Office In The 2025 Transition Period. *The International Journal of Accounting and Business Society*, *33*(3). https://doi.org/10.21776/ijabs.2025.33.3.928

Faraka, F., Angraini, M. S., & Kurniawan, F. A. (2025b). The Unease Between Tax Administration Innovation And Compliance: A Qualitative Study Of Taxpayers At Bangkalan Tax Office In The 2025 Transition Period. *The International Journal of Accounting and Business Society*, *33*(3). https://doi.org/10.21776/ijabs.2025.33.3.928

Firmansah, B., & Rahayu, N. (2020). Analysis of Tax Authority Readiness in Tax Policy on Digital Economy. *Jurnal Manajemen Pelayanan Publik*, *4*(1), 51–69. https://doi.org/10.24198/jmpp.v4i1.28005

Gupta, M. S., Keen, M. M., Shah, M. A., & Verdier, M. G. (2017). *Digital Revolutions in Public Finance*. International Monetary Fund.

Harmana, I. M. D. (2026). Digital tax administration and corporate tax compliance: Evidence from the Post-E-Filing Era. *Tennessee Research International of Social Sciences*, *8*(1), 12–19. http://triss.org/index.php/journal/article/view/127

Hesami, S., Jenkins, H., & Jenkins, G. P. (2024a). Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns. *Digital Government: Research and Practice*, *5*(3), 18:1-18:20. https://doi.org/10.1145/3643687

Hesami, S., Jenkins, H., & Jenkins, G. P. (2024b). Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns. *Digital Government: Research and Practice*, 5(3), 18:1-18:20. https://doi.org/10.1145/3643687

Hesami, S., Jenkins, H., & Jenkins, G. P. (2024c). Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns. *Digital Government: Research and Practice*, 5(3), 18:1-18:20. https://doi.org/10.1145/3643687

Hesami, S., Jenkins, H., & Jenkins, G. P. (2024d). Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns. *Digital Government: Research and Practice*, 5(3), 18:1-18:20. https://doi.org/10.1145/3643687

Junquera-Varela, R. F., Lucas-Mas, C. Ó., Krsul, I., Calderon, V., & Arce, P. (n.d.). *EQUITABLE GROWTH, FINANCE & INSTITUTIONS INSIGHT*.

Mandasari, N. (2024). The Effect of Taxation Digitalization (Electronic System) on Increasing Individual Taxpayer Compliance. *Advances in Taxation Research*, 2(3), 153–167. https://doi.org/10.60079/atr.v2i3.62

Mpofu, F. Y. (2024). Digital Transformation by Tax Authorities. In T. Moloi (Ed.), *Digital Transformation in South Africa: Perspectives from an Emerging Economy* (pp. 151–170). Springer Nature Switzerland. https://doi.org/10.1007/978-3-031-52403-5_11

Nazarov, M. A., Mikhaleva, O. L., & Chernousova, K. S. (2020). Digital Transformation of Tax Administration. In S. I. Ashmarina, M. Vochozka, & V. V. Mantulenko (Eds.), *Digital Age: Chances, Challenges and Future* (pp. 144–149). Springer International Publishing. https://doi.org/10.1007/978-3-030-27015-5_18

P, R. B., & Sulkiah, S. (2026). The Impact of E-Filing and Digital Tax Administration on Taxpayer Compliance in Emerging Economies: Evidence from Lombok. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 9(1), 316–325. https://doi.org/10.31538/iijse.v9i1.8883

Paroli, P. (2023). Optimizing Tax Apparatus Performance Management in Implementing a Modern Tax Administration System. *Atestasi : Jurnal Ilmiah Akuntansi*, 6(2), 785–796. https://doi.org/10.57178/atestasi.v6i2.774

Putra, D. M. (2023). The Tax Compliance Factors In Individual Taxpayer Perspective. *Jurnal ASET (Akuntansi Riset)*, 15(1), 13–26. https://doi.org/10.17509/jaset.v15i1.50985

Reyes-Tagle, G., Dimitropoulou, C., & Peña, C. C. R. (2023). Digitalization of Tax Administration in Latin America and the Caribbean: Best-Practice Framework for Improving E-Services to Taxpayers. *IDB Publications*. (Latin America and the Caribbean). https://doi.org/10.18235/0005260

Riswandari, E., Olivia, T., Leticia, J. E., & Ningsih, R. K. T. (2026). Determinants of Tax Compliance in Digital Tax Systems: The Roles of Readiness, Literacy,

Ethics, and Trust. *Indonesian Journal of Islamic Economics and Finance*, 6(1), 463–482. https://doi.org/10.37680/ijief.v6i1.9732
Rizkina, M. (2025). Digital Transformation of Central Tax Administration and Compliance Dynamics: A Systematic Literature Review and Conceptual Framework for Post-Pandemic Fiscal Governance. *Proceedings of International Conference on Islamic Community Studies*, 3384–3390. https://proceeding.pancabudi.ac.id/index.php/ICIE/article/view/925
Roger, M. (2021). *The Impact of Digital Tax Administration Enhancing Tax Growth in Developing Countries: Evidence from Rwanda Electronic Filing and Payment*. 5(9).
Senouci, M. E. H., Benabderrahmane, D., & Hamidat, A. (2024). Digital Technology Application in Tax Administration: An Analytical Study of International Experiences in the Era of Digital Transformation. *مجلة إضافات إقتصادية*, 8(2), 693–711. https://asjp.cerist.dz/en/article/253751
Slimani, S., & Abidli, I. (n.d.). *The impact of tax administration digitalization on taxpayer behavior: A comprehensive review of previous studies*.
Wijaya, E., & Ulfa, L. L. (2026). Tax Digitalization and Taxpayer Compliance: A Systematic Literature Review of Impacts, Determinants, and Barriers. *NADI in Accounting, Management, and Taxation*, *1*(1). http://nadiinstitute.org/nadiamt/article/view/3
Zulmelinda, Burhan, & Pahlawan, R. (2025). The Role of Information Technology in Enhancing the Efficiency and Effectiveness of BPHTB Administrative Management in Indragiri Hulu Regency. *Managerial Development Journal*, *1*(1), 24–30. https://journal.unilak.ac.id/index.php/mdj/article/view/27090