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TAX DIGITALIZATION AND THE TRANSFORMATION OF TAX ADMINISTRATION: A SYSTEMATIC LITERATURE REVIEW

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Abstract

This systematic literature review examines the development of digital taxation research, focusing on how digital transformation influences tax administration effectiveness, taxpayer compliance, and fiscal capacity. The study synthesizes findings from 20 mapped articles related to tax digitalization, electronic invoicing, CoreTax implementation, artificial intelligence, digital platforms, and information system acceptance. The review applies a systematic literature review approach by identifying research themes, theoretical foundations, methods, and empirical findings. The results indicate that digitalization generally improves tax administration through increased transparency, data integration, automation, and reduced information asymmetry. However, successful implementation depends on technological readiness, human resource capability, regulatory support, digital literacy, and cybersecurity. The literature also shows a research gap regarding long-term empirical evaluation of digital tax reforms, especially in developing countries. This study contributes by providing an integrated understanding of digital taxation transformation and proposing future research directions.

Keywords: Digital Transfromation, Tax Administration,Tax Compliance

INTRODUCTION

Digital transformation has changed the way governments manage public services, including taxation. Tax administration systems increasingly adopt electronic invoicing, integrated information systems, artificial intelligence, and digital reporting mechanisms to improve efficiency and taxpayer compliance. The central issue is not only technological adoption but also how digital systems alter institutional relationships between tax authorities and taxpayers. The mapped literature demonstrates that digitalization is associated with improved tax revenue performance, reduced tax evasion, and improved administrative efficiency. Studies in Latin America show that digital tax administration instruments such as mandatory electronic invoicing contribute positively to tax revenue and reduce VAT evasion. Research on CoreTax implementation in Indonesia highlights the relationship between integrated digital systems, taxpayer compliance, and state revenue. However, existing studies remain fragmented. Some research focuses on policy and international taxation, while others examine user acceptance, organizational readiness, or taxpayer behavior. Therefore, this article aims to synthesize existing evidence through a systematic literature review and identify dominant themes, theoretical perspectives, methodological trends, and future research gaps.

LITERATURE REVIEW

Digital taxation can be understood through several theoretical perspectives. Institutional theory explains that digital reform requires alignment between technology, regulations, and organizational practices. Technology Acceptance Model (TAM) explains how perceived usefulness and ease of use influence acceptance of digital tax systems. Meanwhile, information asymmetry theory explains why digital reporting and integrated databases can improve compliance by increasing monitoring capability. Previous studies indicate three major research streams. First, digital tax administration research emphasizes automation, electronic invoicing, and integrated systems. Second, taxpayer compliance research examines how digital services influence willingness to comply. Third, digital economy taxation research discusses international challenges such as digital platforms, taxing rights, and OECD reform frameworks

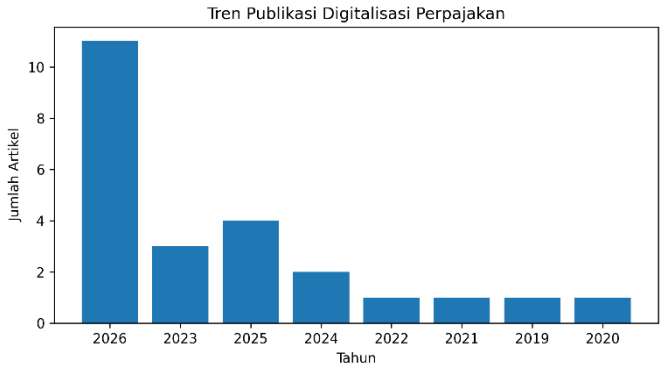
METHOD

This research uses a Systematic Literature Review (SLR) approach based on the mapped database of 20 articles concerning digital taxation. The review process includes identification of relevant studies, classification of research variables, theoretical approaches, research methods, journal indexing status, and synthesis of findings. The reviewed studies include quantitative research, qualitative studies, conceptual papers, and previous systematic reviews. The analysis uses thematic synthesis to identify recurring themes, including digital tax administration, CoreTax transformation, taxpayer compliance, information technology adoption, and fiscal sustainability

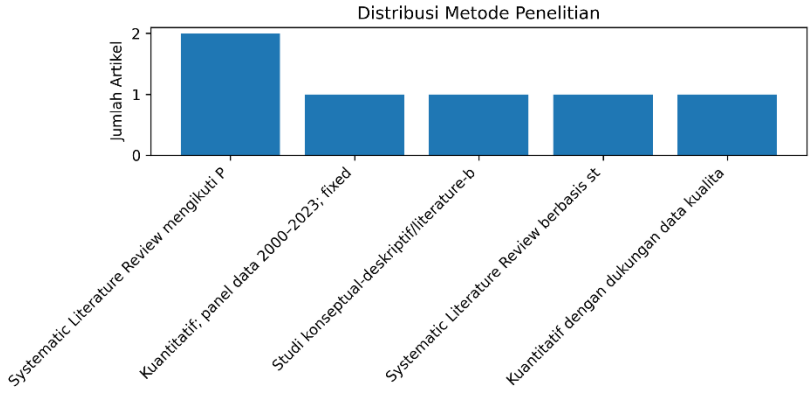
RESULTS AND DISCUSSION

This research uses a Systematic Literature Review (SLR) approach based on the mapped database of 20 articles concerning digital taxation. The review process includes identification of relevant studies, classification of research variables, theoretical approaches, research methods, journal indexing status, and synthesis of findings. The reviewed studies include quantitative research, qualitative studies, conceptual papers, and previous systematic reviews. The analysis uses thematic synthesis to identify recurring themes, including digital tax administration, CoreTax transformation, taxpayer compliance, information technology adoption, and fiscal sustainability Preliminary Bibliometric Analysis for a Systematic Literature Review on the Digitalization of Taxation The preliminary bibliometric analysis was conducted on 19 unique articles identified through a literature mapping of the digitalization of taxation. The analysis aims to identify publication trends, research methodology patterns, and the dominant themes that form the basis of the discussion in the Systematic Literature Review (SLR) articles.

1. Publication Trends by Year



2. Distribution of Research Methods



The distribution of publications indicates that research on the digitalization of taxation has received increasing attention in recent years. This suggests that the digital transformation of the public sector—specifically tax administration—has become an emerging research topic, in line with the implementation of digital government technologies.

Based on a mapping of methodologies, research on the digitalization of taxation employs a diverse range of approaches—from systematic literature reviews and quantitative research to panel data analysis and conceptual

studies. This methodological variety indicates that the field has evolved from policy-oriented inquiry toward empirical evaluations of the effectiveness of tax technologies.

3. Dominant Research Themes

1. Digitalization of tax administration and the modernization of service systems.
2. Implementation of "CoreTax" and the integration of tax information systems.
3. Taxpayer compliance as an outcome of the convenience and transparency provided by digital services.
4. Digital taxation within the digital economy and the expansion of a nation's fiscal capacity.
5. Institutional readiness, human resources, and data security as key factors for successful implementation

4. Implications for the SLR Article

This bibliometric analysis reinforces the argument that research on the digitalization of taxation is not solely concerned with technology; rather, it is a multidimensional phenomenon encompassing technological, user-behavioral, institutional, and fiscal policy aspects. These findings serve as a foundation for developing a discussion on research gaps and a future research agenda.

1. Distribution of Research Themes

The mapping results reveal three primary thematic clusters. First, the digitalization of tax administration, which addresses the modernization of services and system integration. Second, taxpayer compliance, which examines the influence of digital systems on user behavior. Third, fiscal transformation, which explores the relationship between digitalization and state revenue.

2. Synthesis of Literature Findings

Cross-country studies indicate that the digitalization of tax administration is positively associated with increased tax revenue and reduced tax evasion. Research in Latin America demonstrates that digital instruments, such as mandatory e-invoicing, can enhance the effectiveness of tax oversight.

In the Indonesian context, research on the "CoreTax" system suggests that the success of a digital system requires the integration of technology with organizational change strategies and the enhancement of user competencies.

3. Literature Synthesis Table on Tax Digitalization

This table was compiled based on a mapping of 20 articles on tax digitalization, resulting in 19 unique 3. articles after accounting for and removing duplicates.

No.	Year	Researcher	Topic/Title	Theory	Method	Key Findings
1	2026	Ekaterina Yu. Grabareva; Alexander I. Pogorletskiy	The Impact of Tax Administration Digitalization on Tax Systems in Latin America	Fiscal sociology; New Institutional Economics; mekanisme information asymmetry, deterrence, and legitimacy in tax compliance.	Quantitative; panel data 2000–2023; fixed-effects regression with robust/clustered standard errors; cross-country analysis .	The digitalization of tax administration has a positive and significant impact on tax revenue and reduces VAT evasion in the long term. More comprehensive digital reforms are associated with stronger improvements in compliance.
2	2023	Liudmyla Verbivska; Nataliia Kriuchkova; Ruslan Melnychenko; Nataliia	Taxation Strategy for Small Businesses in the Context of Digitalization	It does not state a single formal theory to be tested; rather, it provides a conceptual	A conceptual-descriptive study/literature-based analysis; an examination of the tax landscape in Ukraine, digital technology	Digitalization, the cloud, automation, and emerging technologies are seen as capable of modernizing tax and accounting processes for small businesses,

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		Bak; Inna Yakushko		foundation for Industry 4.0, digital transformation, and automated information systems.	requirements, and accounting practices, incorporating insights from foreign experts.	enhancing the transparency and timeliness of information, and supporting the development of digital auditing .
4	2023	Nassibou Bassongui; Honoré Houngbédji	Impacts of Tax Digitalisation on Tax Revenues in Sub-Saharan Africa: A Systematic Review	Endogenous Growth Theory (the role of ICT as a driver of growth) and a conceptual model regarding the channels through which digitalization affects tax revenue.	Systematic literature review based on country/case studies in Sub-Saharan Africa; a synthesis of secondary empirical evidence	In general, tax digitalization enhances tax revenue through various channels related to compliance and efficiency; however, available empirical evidence remains limited, necessitating further research.
5	2026	Anisyah Syahra; Imahda Khoirio Furqon	The Impact of Coretax Implementation on Taxpayer Compliance and State Revenue	Not articulated as a formal theory; a conceptual framework for the relationship between CoreTax, compliance, and state revenue.	Quantitative approach supplemented by qualitative data; purposive sampling of individual and corporate taxpayers; data collection via questionnaires, interviews, and secondary sources; analysis using PLS-SEM	CoreTax has a positive impact on compliance through simplified procedures, transparency, and integrated services; such compliance, in turn, supports state revenue. Key challenges include technical disruptions, the level of digital literacy among MSMEs, and data security. .
6	2025	Lady Karlinah; Hotma Glorya Ika Sari; Liem Yan Sugondo; Irvan Bayu Pratama	The Implementation of the Core Tax System in Indonesia: A Systematic Literature Review	Technology Acceptance Model (TAM); Institutional Theory.	Systematic Literature Review; sources from 2018–2025; inclusion-exclusion selection using PRISMA; thematic analysis.	The implementation of the Core Tax System is influenced by four key themes: technological readiness, human resource competency, regulatory support, and its impact on administrative effectiveness and compliance. Challenges include digital literacy, resistance to change, and technical risks

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7	2026	Tirta Mustika Yudhistira; Muhammad Rizky Ramadhan; Dara Ayu Lestari; Muhammad Zilal Hamzah; Sumiyarti Sumiyarti	Digital Tax for Developing Asia Countries: a Systematic Literature Review	The OECD/G20 Pillar One and Two-Pillar Solution/BEPS framework serves as the policy foundation; it does not test any specific behavioral theory. .	SLR using PRISMA; 30 peer-reviewed articles indexed in Scopus from the 2020–2025 period; bibliometric analysis using VOSviewer, and a thematic review.	Digital taxation has become an essential instrument for addressing the digital economy. Pillar One shifts the nexus and taxing rights toward market jurisdictions; this reform has the potential to expand the tax base and fiscal capacity of developing Asian nations, though literature-based studies do not directly quantify the fiscal impact. .
8	2024	Siamand Hesami; Hatice Jenkins; Glenn P. Jenkins	Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns	It does not state a single formal theory to be tested; it provides a conceptual framework for the digital transformation of tax administration through e-invoicing and pre-filling.	Systematic Literature Review follows PRISMA; international literature review regarding e-invoicing and prefilled returns.	E-invoicing and prefilling reduce compliance and administrative costs, improve the efficiency of tracking and administrative processes, and support compliance; these benefits also manifest as reduced financial pressure on companies. .
9	2024	Rida Belahouaoui ; El Houssain Attak	Digital taxation, artificial intelligence and Tax Administration 3.0: improving tax compliance behavior – a systematic literature review using textometry (2016–2023)	OECD Tax Administration 3.0 as the primary framework; a synthesis of digital tax compliance concepts.	Systematic review berbasis PRISMA; 62 papers from Scopus; textometry on titles/abstracts/keywords and trend analysis .	Digitalization—particularly AI and blockchain—generally enhances compliance and efficiency. However, emerging economies face obstacles related to integration, capacity, and regulation, alongside a need for simplification for SMEs. .
10	2026	Della Febrianti Nuralim; Fityan Izza Noor Abidin	Analysis of the Effectiveness of the Coretax System and Educational Background of Financial	Not presented as a formal, tested theory; a conceptual framework for system effectiveness	Qualitative descriptive; case study of PT X; data collection via observation, interviews, and documentation;	CoreTax enhances administrative integration and reporting flexibility, despite technical disruptions during peak periods. Accounting

			Employees in Supporting Tax Compliance	and human resource competence. The analysis employs the Miles & Huberman interactive model.	analysis using the Miles & Huberman approach (data reduction, data display, and conclusion drawing).	bachelor's degree holders demonstrate stronger tax-related competencies, whereas vocational high school (SMK) graduates require additional experience or certifications. System effectiveness and human resource competencies complement each other in supporting compliance. badan.
11	2026	Gede Angga Ardiana; Milla Sepliana Setyowati	Information Systems Success and User Acceptance in Digital Tax Transformation: A Systematic Literature Review	The DeLone & McLean IS Success Model, TAM, and UTAUT have been developed into an Integrated Framework of Digital Tax Transformation Success (IF-DTTS).	SLR; 26 artikel Scopus periode 2021–2026; PRISMA, quality assessment, aND narrative/thematic synthesis.	The success of a digital tax system cannot be sufficiently explained by looking at technical or behavioral aspects in isolation. The quality of the system, information, and services—along with trust—shapes perceptions of usefulness, satisfaction, and adoption; sustained usage is linked to compliance and organizational benefits. .
12	2022	Favourate Y. Mpofu; David Mhlanga	Digital Financial Inclusion, Digital Financial Services Tax and Financial Inclusion in the Fourth Industrial Revolution Era in Africa	Does not test formal theories; provides a conceptual framing of Industry 4.0, digital financial inclusion, and digital tax policy. .	Literature review and document analysis utilize secondary data from printed/electronic documents and online sources.	Digital financial services (DFS) promote financial inclusion. While taxes on DFS can help mobilize revenue, a tax design that is overly burdensome may reduce the affordability or usage of these services, drive a return to cash, and risk excluding low-income groups.
13	2025	Ibrahim Kamel Al-shawabkeh; Magdi Shouaib; Mouaid Al Qudah; Ali Mohamed Aldabbas	Tax declaration in UAE legislation: balancing the protection of taxpayers' rights and preserving public funds	A doctrinal legal framework concerning the self-assessment system and the protection of taxpayers' rights; this	It constitutes doctrinal legal research, involving an analysis of legal sources, tax declaration provisions, the self-assessment mechanism, and tax penalties	UAE regulations are considered to have achieved a certain balance between taxpayers' rights and the state's revenue interests. The author recommends granting taxpayers the right to defend themselves before tax

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				approach does not employ behavioral or statistical theories.		authorities alter the amount of tax due, in order to bolster trust and reduce disputes. eta.
14	2021	Xuan Sean Sun; Ahsan Habib	Determinants and consequences of auditor-provided tax services: A systematic review of the international literature	Knowledge spillover effect versus impaired independence effect; the agency problem as a backdrop	Systematic literature review; a final sample of 112 papers, with a synthesis of the determinants and consequences of APTS across jurisdictions.	Evidence from the U.S. tends to support the existence of knowledge spillovers, while findings from outside the U.S. are more varied. Market perception of tax-related professional services (APTS) tends to be negative during periods of high uncertainty; non-archival findings differ depending on the stakeholder and the type of tax service involved. .
15	2026	Lince Bulutoding; Murtiadi Awaluddin; Andi Syathir Sofyan; Azizah Saban; Della Fadhilatunisa; Nur Rahmah Sari; Suhartono Suhartono	The role of Islamic values and digital tax systems: investigation compliance behavior among Muslim taxpayers	Theory of Planned Behavior (TPB); Social Cognitive Theory (SCT); MTCB framework; nilai Islam/konsep akhlaq Al-Ghazali dan niyyah.	Quantitative; survey of 372 Muslim taxpayers in Indonesia; measurement of the MTCB construct; PLS-SEM.	All proposed determinants of TBN and MTCB are significant. TBN has the strongest predictive effect on MTCB; the internalization of Islamic values and the ease of use of the digital tax system collectively support compliance behavior.
16	2023	Fatania Latifa; Hamzah Ritchi; Nanny Dewi Tanzil	The Journey and Performance of E-Tax Invoicing in Indonesia: A Systematic Literature Review	single theory; the synthesized studies encompass the Technology Acceptance Model (TAM) and	SLR using PRISMA; Google Scholar; articles from 2014–2022; quality assessment and selection criteria; 28 articles from accredited journals were analyzed.	E-Faktur plays a role in enhancing VAT administrative compliance; perceptions of its usefulness and ease of use influence its adoption, system quality affects user satisfaction, and, ultimately, E-Faktur contributes to an

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				the DeLone & McLean IS Success Model l.		increase in state revenue. .
17	2019	I. A. Mayburov	Challenges and Prospects of Taxation in the Digital Economy: Symposium "Theory and Practice of Tax Reforms" as a Case of Focused Discussion in the Post-Soviet Space	Does not test formal theories; provides a theoretical-methodological discussion on tax reform and tax administration within the digital economy	A conceptual/descriptive article based on the outcomes of an international symposium involving 95 specialists from 40 universities, 26 cities, and 6 countries	The symposium identified significant shifts in taxation and administration driven by the digital economy, as well as the need for new theoretical/methodological approaches and cross-border collaboration.
18	2026	Erikson Wijaya; Lela Luthfiana Ulfa	Tax Digitalization and Taxpayer Compliance: A Systematic Literature Review of Impacts, Determinants, and Barriers	TAM, UTAUT, Task-Technology Fit (TTF), the economic deterrence model, and the psychological contract (trust/fairness) serve as a synthesis framework .	The systematic literature review (SLR) follows the PRISMA 2020 guidelines; it utilizes the Scopus database and includes 45 Scopus-indexed articles from the 2015–2025 period, employing thematic synthesis.	The prevailing evidence indicates that digitalization enhances compliance by reducing compliance costs and improving detection capabilities. Success depends on trust, fairness, ease of use, literacy, and infrastructure, while the digital divide, human capital deficits, and privacy concerns can act as barriers.
19	2025	Federico Innocenti; Alessandro Bucciol	Taxing Digital Platforms: A Race to the Top?	Theoretical model from the fields of industrial organization and public finance; tax competition within the context of digital platforms/two-sided markets; the concept of a "race to the top .	Analytical theoretical " An analytical theoretical model involving two countries and one digital platform; employs a multi-stage game/equilibrium framework, comparative statics, and welfare analysis	A country's unilateral ability to impose taxes on advertising revenue can, under certain conditions, lead to an excessively high equilibrium tax rate—a "race to the top." The findings underscore the benefits of global coordination or initiatives over unilateral decision-making.

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20	2026	Mohamed Noureddine Touijer; Ilham Touijer; Abdelaziz Elabjani	A review of entrepreneurial orientation and digital transformation in SMEs: toward a multilevel framework	Dynamic Capabilities Theory; Resource-Based View (RBV); entrepreneurial orientation theory dalam multilevel framework.	Systematic Literature Review; 88 articles (2017–2024); a combination of bibliometric analysis and qualitative textometric analysis	Entrepreneurial Orientation (EO) acts as an accelerator for digital transformation and is linked to agility and innovation; however, outcomes depend on readiness, resources, and the external environment. SMEs often face limitations in their capacity to scale digital initiatives. .
21	2025	João Paulo Oliveira Lucena; Raquel Menezes Bezerra Sampaio	What are the relationships between information technology and tax collection? Evidence from a systematic literature review	This article maps 12 theories. The most dominant theory is the Technology Acceptance Model (TAM); other theories included in the sample are Self-Determination Theory, the Theory of Reasoned Action, the Theory of Planned Behavior, UTAUT, and various other systems-based or contextual theories	The systematic literature review follows the protocol established by Tranfield, Denyer, and Smart (2003), with searches conducted across Scopus, Web of Science, Scielo, Emerald, Wiley, and ProQuest for the 2015–2021 period. The process included quality screening based on the SCImago Journal Rank (SJR) and a qualitative metasynthesis, resulting in a final sample of 25 studies	Three main clusters were identified: (1) the impact of IT on tax collection, (2) factors influencing technology adoption, and (3) aspects of IT implementation within tax administration. The reviewed studies indicate that while IT has the potential to increase tax revenue and compliance, its implementation faces challenges such as technical constraints, implementation risks, system integration issues, resistance, and difficulties in stakeholder management. management.
22	2026	Vera Sari; Hermanto Siregar; Anny Ratnawati; Masagus M. Ridhwan	Digital Tax Transformation and Fiscal Sustainability: A Systematic Literature Review and Integrated Framework of Organizational and	Institutional Theory; Dynamic Capabilities Perspective; Path Dependence. The literature also links Resource-Based View	systematic literature review following the PRISMA guidelines; peer-reviewed, English-language articles from the 2015–2025 period sourced from Scopus, Web of Science, and Dimensions; involving quality	Digital technologies enhance compliance, administrative efficiency, and transparency, yet technology alone does not guarantee fiscal sustainability. Organizational capabilities translate digital investments into

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			Institutional Dynamics	(RBV) with organizational capabilities.	appraisal, data extraction, thematic synthesis, and the development of an integrated conceptual framework.	performance; the institutional environment determines the effectiveness of reforms; and sequencing and path dependence influence the long-term sustainability of outcomes
23	2020	Peter Vaz da Fonseca; Michele Nascimento Jucá	The Influence of Taxes on Foreign Direct Investment: Systematic Literature Review and Bibliometric Analysis	Trade-Off Theory, Pecking Order Theory, and Dunning's Eclectic Paradigm (OLI) serve as essential foundations in the literature on multinational investment and capital structure. .	This study employs a systematic literature review combined with a bibliometric analysis, examining 41 selected articles indexed in the Web of Science and published between 2000 and 2019. The research involves classifying/coding the studies, identifying their intellectual structure, and highlighting existing knowledge gaps	Taxes are a significant determinant for the decisions of multinational corporations; however, the complexity of legislation and the difficulty in calculating tax proxies create estimation challenges. Studies utilizing similar databases and addressing comparable research questions can yield contradictory results, depending on how tax variables are modeled. .
24	2026	Serhii Lehenchuk; Dmytro Zakharov; Viktoriia Gryn; Viktoriia Makarovych; Gabriella Loskorikh	The complexity burden in transfer pricing compliance: A computational assessment of Ukrainian tax law and its implications for accounting	A tax complexity framework (comprising rule complexity, compliance complexity, and transactional complexity) is applied, utilizing Halstead Software Complexity Metrics as a computational framework, based on the conceptual foundation established by Bradford and Slemrod	Quantitative The study employs quantitative computational linguistic analysis of transfer pricing regulations from Ukraine and the OECD, classifying lexical units as operators or operands, and conducting measurements via adapted Halstead metrics and comparative benchmarking. The findings indicate that Ukrainian transfer pricing regulations exhibit an algorithmic complexity approximately 10–37 times higher than that	This excessive complexity increases the demand for resources related to accounting, recordkeeping, interpretation, documentation, and internal controls, while simultaneously driving up compliance costs and the risk of reporting errors. .

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					of the OECD benchmark	
25	2026	Ariyanto Telaumbanua; I Gusti Ketut Agung Ulupui; Tresno Eka Jaya	Analisis Penerapan Coretax dan Implikasinya pada Tingkat Kepatuhan Wajib Pajak Berbasis Tax Compliance: Slippery Slope Framework	The Slippery Slope Framework (SSF) serves as the primary theory, with the Technology Acceptance Model (TAM) acting as a supporting theory. .	This study employs a qualitative approach using a phenomenological design, incorporating observations, semi-structured interviews, and documentation. Informants include tax outreach officers from the Banten Regional Office of the Directorate General of Taxes (DJP) and individual taxpayers who have utilized the SIDJP and CoreTax systems; data triangulation was applied.	CoreTax provides benefits through automated data processing, service integration, and ease of access; however, "perceived ease of use" remains influenced by technical constraints and levels of digital literacy. Within the SSF, CoreTax strengthens both "power"—through digital surveillance and data integration—and "trust"—via transparency and service quality. This synergy encourages both voluntary and enforced compliance .

3. Research Gap

Previous studies have limitations, as some research has focused primarily on the initial implementation phase. Future research should develop longitudinal approaches, cross-country comparisons, and analyses of the relationships between digital technology, taxpayer behavior, and institutional capacity.

CONCLUSION

This systematic literature review concludes that digitalization has become a strategic mechanism for improving tax administration and strengthening fiscal capacity. The evidence indicates that digital transformation can enhance compliance, transparency, and efficiency when supported by adequate infrastructure, institutional readiness, and human capability. Future research should move toward stronger empirical designs to evaluate long-term outcomes of digital tax reforms.

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Verbalisasi referensi lainnya mengikuti daftar artikel pada mapping literatur digitalisasi perpajakan.

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