

SWOT Analysis Supports a Phased Blockchain Pilot for Indonesia's Coretax System

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Keywords:	Abstract
Blockchain; Coretax; Tax Administration; SWOT Analysis; Data Integrity; Digital Government	To examine whether blockchain-based transaction verification could complement Indonesia's Core Tax Administration System (Coretax) and to identify the conditions under which its use might be operationally feasible. The study organizes prospective benefits and constraints through a strengths, weaknesses, opportunities, and threats (SWOT) framework. A qualitative, document-based literature synthesis reviewed the Coretax implementation context alongside published work on blockchain, taxation, electronic government, data integrity, and public trust. The analysis classified the documented considerations into four SWOT categories and developed an implementation recommendation. It did not include a working blockchain prototype, taxpayer interviews, or a measured intervention. The synthesis identifies tamper-evident records, transaction traceability, and distributed verification as possible technological advantages. Important constraints include Coretax's existing centralized architecture, reported operational disruptions, integration costs, institutional and user readiness, data-governance risks, and uncertainty regarding applicable rules. Ongoing digital tax reform creates a potential policy opportunity, but the available literature cannot show that blockchain itself would remedy system latency, increase compliance, or raise Indonesia's tax ratio. A small, independently assessed pilot focused on a defined function, such as tax-invoice verification, is more defensible than immediate system-wide implementation. Interoperability, privacy, cybersecurity, governance, legal authorization, and cost-effectiveness must be evaluated before wider deployment. The proposed pathway is a policy recommendation requiring empirical testing.

INTRODUCTION

Indonesia's tax-to-GDP ratio declined to 9.31% in 2025 from 10.08% in 2024, indicating a deterioration in tax revenue performance relative to national economic output (Ardiani, 2026). The tax-to-GDP ratio is a widely used indicator of a country's tax revenue mobilization capacity and fiscal performance (Raihani et al., 2026). As illustrated in Figure 1, Indonesia's tax-to-GDP ratio decreased sharply to 8.33% in 2020 during the COVID-19 pandemic, before recovering to 9.12% in 2021 and 10.39% in 2022. However, this recovery was followed by a gradual decline to 10.31% in 2023 and 10.08% in 2024 (Bisnis.com, 2025). According to the 2026 edition of the Organisation for Economic Co-operation and Development's (OECD) Revenue Statistics in Asia and the Pacific, Indonesia's tax-to-GDP ratio stood at 11.8% in 2024,

reportedly ranking third lowest among the 38 countries and economies covered in the report (Kontan, 2026). These figures highlighted the continuing challenges Indonesia faced in strengthening domestic revenue mobilization despite ongoing tax administration reforms, including the modernization of its digital taxation infrastructure.

Differences between national and OECD tax-to-GDP estimates may arise from variations in the definition, classification, and institutional coverage of tax revenues. Accordingly, the national statistics and OECD estimates presented in this study were treated as source-specific indicators rather than directly comparable measurements. Any comparison between these datasets would require harmonization of their underlying definitions, revenue components, and accounting methodologies to ensure analytical consistency.

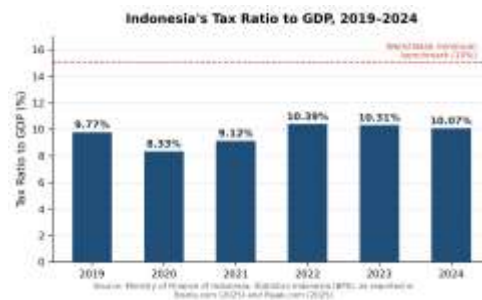


Figure 1. Indonesia's tax-to-GDP ratios presented in the source chart, 2019–2024

Source: Tax ratio data plotted in the original manuscript; see the cited sources.

Taxpayer compliance in Indonesia remains a significant challenge, partly because of insufficient government outreach and taxpayer education regarding tax obligations and the consequences of noncompliance (Lestari & Fuadah, 2025). Previous research has identified several factors associated with taxpayer compliance, including tax awareness, understanding of tax regulations, perceptions of administrative efficiency, and trust in the taxation system (Lumenta & Sulistyowati, 2022). Beyond these behavioral factors, the complexity of Indonesia's tax administration has historically presented substantial barriers to compliance. Taxpayers were previously required to navigate multiple applications for registration, electronic filing, tax invoicing, and payment, each involving different procedures and data requirements. This fragmentation increased administrative burdens and compliance costs while complicating tax calculation and reporting processes. Public skepticism toward the taxation system, including perceptions of taxation as a financial burden, may be further reinforced by complex administrative procedures and difficulties accessing tax services (Purnamasari & Oktaviani, 2020). Consequently, strengthening tax administration through digital modernization represents an important component of broader efforts to improve taxpayer compliance and domestic revenue mobilization.

To address these structural challenges, the Indonesian government introduced the Core Tax Administration System (Coretax), an integrated digital tax administration platform designed to consolidate core taxation processes and services (Direktorat Jenderal Pajak, 2024). Coretax was officially implemented nationwide in January 2025 as part of Indonesia's tax administration modernization initiative. The system was intended to replace fragmented administrative applications by integrating taxpayer registration, tax return filing, electronic invoicing, payment processing, and related services into a more coordinated digital

infrastructure. Through this integration, the government sought to simplify administrative procedures, improve data consistency, enhance transparency, and reduce taxpayer compliance costs (Darmayasa & Hardika, 2024; Gunawan et al., 2026; Mahadianto et al., 2025).

The regulatory foundation for this modernization initiative was established through Presidential Regulation No. 40 of 2018 concerning the Renewal of the Tax Administration System. Articles 7 and 8 provided the legal framework for developing reliable information technology infrastructure and strengthening tax administration processes through improved data management and system integration. The modernization initiative was intended to enhance the accuracy and reliability of tax information, support taxpayer segmentation and profiling, improve administrative efficiency, and strengthen compliance monitoring. These improvements were expected to contribute to more effective revenue administration and potentially support an increase in Indonesia's tax-to-GDP ratio. Accordingly, Coretax became a central component of the government's broader strategy to modernize tax administration and strengthen domestic revenue collection.

Despite these objectives, the initial implementation of Coretax encountered substantial operational challenges. Following its nationwide rollout, taxpayers reported technical difficulties, including slow system response times, login failures, electronic tax invoice generation errors, and inconsistencies in the integration of National Identity Numbers (Nomor Induk Kependudukan, NIK) with Taxpayer Identification Numbers (Nomor Pokok Wajib Pajak, NPWP) (The Jakarta Post, 2025a). The Directorate General of Taxes acknowledged performance issues affecting several core services, including periodic tax return filing and electronic tax invoice management, with elevated system latency reportedly disrupting business operations and delaying administrative processes (MUC Consulting, 2025). These recurring problems prompted members of the House of Representatives to call for reconsideration of the mandatory implementation schedule and raised concerns regarding system reliability, data integrity, administrative readiness, and public trust (The Jakarta Post, 2025b). Although Coretax was designed to simplify tax administration, these early operational difficulties demonstrated the challenges associated with implementing a large-scale, integrated digital taxation platform. However, the available evidence did not establish that the system's centralized architecture independently caused these disruptions or that the reported problems had produced measurable declines in taxpayer compliance.

These implementation challenges highlighted the need to examine complementary technologies that could strengthen transaction verification, data integrity, and administrative auditability within Coretax. Blockchain technology offers potential capabilities for tamper-evident recordkeeping, transaction traceability, and distributed verification, particularly in administrative processes requiring coordination among multiple authorized parties (Dharma, 2025; Noorsanti et al., 2018; Setyowati et al., 2023; Zheng et al., 2018). Nevertheless, blockchain integration should not be regarded as a direct solution to system latency, application availability, authentication failures, inaccurate taxpayer records, or weaknesses in administrative governance. Its potential contribution depends on the suitability of specific use cases and the compatibility of blockchain-based mechanisms with existing infrastructure, data protection requirements, cybersecurity standards, and applicable regulations (Lubis et al., 2026; Setyowati et al., 2023). Against this background, the present study examined the potential strengths, weaknesses, opportunities, and threats associated with integrating

blockchain-based verification into selected Coretax functions. The study aimed to identify the technical, institutional, and regulatory conditions under which a phased blockchain pilot could be justified. Its contribution was a context-specific SWOT analysis and preliminary implementation recommendation rather than an empirical evaluation of blockchain performance or an assessment of taxpayer perceptions using the Unified Model of Electronic Government Adoption (UMEGA).

METHOD

This study employed a qualitative descriptive research design (Lambert & Lambert, 2012) based on a narrative literature review and a strengths, weaknesses, opportunities, and threats (SWOT) analysis (Phadermrod et al., 2019; Sasoko & Mahrudi, 2022) to examine the potential integration of blockchain technology into Indonesia's Core Tax Administration System (Coretax). The unit of analysis was the proposed integration of selected blockchain-based functions into Coretax, with particular emphasis on technical feasibility, institutional readiness, and regulatory considerations. The study relied exclusively on secondary sources and did not involve primary surveys, prototype development, technical pilot testing, or controlled comparisons. Accordingly, the findings were interpreted as potential benefits, implementation constraints, and policy recommendations rather than empirically demonstrated improvements in system performance.

Data were collected through a review of relevant academic and policy literature, including peer-reviewed journal articles, conference proceedings, government publications, and institutional reports. The review focused on blockchain applications in taxation, digital transformation of tax administration, tax information systems, and the implementation of Coretax in Indonesia. Additional sources addressing data security, transaction transparency, taxpayer compliance, institutional trust, and emerging technologies in public administration were examined to identify factors relevant to blockchain adoption in digital tax services.

The collected literature was organized into five analytical themes: blockchain technology characteristics, Coretax operational conditions, regulatory requirements, institutional and user trust, and digital service adoption. These themes were subsequently examined using the SWOT framework, which categorized potential technological and organizational advantages as strengths, internal implementation limitations as weaknesses, favorable external developments as opportunities, and external regulatory or institutional risks as threats. The analysis compared findings across the reviewed sources to identify recurring considerations and formulate a preliminary implementation strategy. Because the study did not document a comprehensive search protocol, standardized search strings, search dates, or systematic screening procedures, it was classified as a narrative literature synthesis rather than a systematic or scoping review.

The SWOT findings were synthesized to assess the potential feasibility of integrating blockchain-based verification mechanisms into selected Coretax functions. The assessment considered potential improvements in transaction traceability, data integrity, auditability, and administrative transparency alongside challenges involving interoperability, cybersecurity, personal data protection, regulatory compliance, implementation costs, and institutional readiness. Particular attention was given to distinguishing blockchain capabilities supported by the literature from anticipated benefits that had not been empirically demonstrated within Coretax. Based on this assessment, the study developed a preliminary recommendation for phased implementation through a limited pilot targeting a clearly defined administrative

function. The proposed approach emphasized the need for subsequent technical testing, regulatory assessment, cost-effectiveness analysis, and stakeholder evaluation before considering broader deployment within Indonesia's digital tax administration infrastructure.

RESULTS AND DISCUSSION

The literature-informed SWOT synthesis evaluates prospective blockchain-related verification functions as an adjunct to Coretax, rather than a replacement for its central application. Strengths and weaknesses refer to the proposed technical integration, while opportunities and threats refer to institutional and regulatory conditions. The categories summarize arguments drawn from the cited materials; they are not empirical scores or outcomes from a deployed blockchain system.

Strengths

The literature review indicates that blockchain's core architecture offers several strengths that directly address the structural weaknesses identified in Coretax. First, its decentralized and tamper-resistant ledger removes reliance on a single, centralized point of control, allowing transaction records—such as tax invoices and payment confirmations—to be verified collectively by network participants rather than by one authority (Zheng et al., 2018). This characteristic is particularly relevant to Coretax, whose centralized design has been linked to recurring latency and service disruption since its 2025 rollout. Second, blockchain's peer-to-peer verification mechanism enables direct data exchange between parties without an intermediary, which could help streamline the multi-step registration, filing, and invoicing processes that taxpayers previously found burdensome. Third, by minimizing transaction-related costs while maintaining a secure environment, blockchain integration has the potential to lower the compliance costs that have historically discouraged voluntary reporting. Taken together, these strengths position blockchain as a technically credible complement to CTAS's existing infrastructure, capable of reinforcing exactly the reliability and data-integrity dimensions that current users find lacking.

Weaknesses

Despite these strengths, several internal weaknesses constrain blockchain's immediate integration into Coretax. Coretax was built and deployed as a centralized platform consolidating registration, filing, invoicing, and payment into a single system (Direktorat Jenderal Pajak, 2024); retrofitting a decentralized ledger onto this existing architecture would require substantial redevelopment rather than incremental adjustment. The technical problems already reported since launch—slow access, login failures, invoice-generation errors, and NIK–NPWP mismatches (The Jakarta Post, 2025a)—also suggest that the Directorate General of Taxes' current technical capacity remains absorbed in stabilizing the existing system, leaving limited institutional readiness to simultaneously pilot a new technology layer. In addition, low digital literacy among segments of the taxpayer population, combined with limited government outreach and education on tax obligations (Lestari & Fuadah, 2025), means that any added technical complexity—however well-intentioned—could widen rather than narrow the gap in taxpayer compliance if not accompanied by targeted assistance and training.

Opportunities

Externally, several conditions create room for blockchain integration to advance. Presidential Regulation No. 40 of 2018 already commits the government to developing a reliable, trusted digital infrastructure for tax data processing, giving blockchain-based enhancements a supportive regulatory entry point rather than requiring policy change from

scratch. The persistent disruptions since Coretax's rollout have also placed system reliability on the legislative agenda: the House of Representatives' request to reconsider mandatory implementation (The Jakarta Post, 2025b) signals institutional appetite for solutions that can durably resolve the trust deficit rather than temporary patches. Comparative evidence from e-government research further shows that system reliability, information quality, and service quality are consistently strong predictors of citizen trust, satisfaction, and continuance intention (Arwati & Latif, 2019; Ramadhani et al., 2025), suggesting that an investment in blockchain-based verification could pay off in sustained taxpayer engagement rather than a one-time compliance boost. Finally, ongoing digitalization initiatives already underway within Indonesia's tax reform agenda (Direktorat Jenderal Pajak, 2024) provide an institutional channel through which blockchain pilots could be introduced incrementally, for example beginning with tax invoice verification before expanding to broader payment and reporting functions.

Threats

A number of external threats could nonetheless limit or delay integration. Indonesia currently has no dedicated legal framework governing the use of blockchain in tax administration, leaving questions of data ownership, cross-node liability, and dispute resolution unresolved; without regulatory clarity, adoption risks stalling at the pilot stage. Stakeholder acceptance is a related concern: tax officials accustomed to centralized oversight, and taxpayers already frustrated by Coretax's technical issues (The Jakarta Post, 2025a, 2025b), may be reluctant to trust a further layer of technological change, particularly if early implementation introduces its own disruptions. Public trust remains fragile more broadly—prior studies on Coretax note that recurring technical failures have raised concerns not only about system reliability but also about data integrity and institutional credibility (The Jakarta Post, 2025b)—so any visible missteps during blockchain integration could compound rather than repair that distrust. Finally, implementation costs and the need for specialized technical expertise pose a practical constraint, especially given that the country's tax ratio has yet to reach the 10% target the Ministry of Finance has set (Ardiani, 2026), leaving limited fiscal headroom for large, unproven technology investments.

Table 1. SWOT Matrix for Blockchain Integration into Coretax

SWOT category	Evidence-based consideration
Strengths	Decentralized, tamper-resistant verification; peer-to-peer data exchange without intermediaries; reduced transaction costs and stronger transaction security
Weaknesses	Coretax's centralized legacy architecture; unresolved technical issues (latency, login failures, NIK–NPWP mismatches); limited taxpayer digital literacy and outreach
Opportunities	Supportive regulatory foundation (Presidential Regulation No. 40/2018); legislative attention to system reliability; favorable e-government evidence on trust and continuance intention; ongoing tax digitalization agenda
Threats	Absence of a dedicated legal framework for blockchain in taxation; stakeholder resistance to further change; fragile public trust; implementation cost and technical-expertise constraints

Source: Authors' synthesis of the cited literature in the SWOT analysis.

Read together, the SWOT matrix in Table 2 suggests that blockchain's contribution to Coretax is best pursued incrementally rather than as a wholesale system replacement. Strength–Opportunity considerations point toward leveraging blockchain's tamper-resistant verification specifically for tax invoice issuance and payment recording, the two processes most affected by current errors (The Jakarta Post, 2025a), within the regulatory space already created by Presidential Regulation No. 40 of 2018. Weakness–Threat considerations counsel caution: given Coretax's still-unresolved technical issues and the absence of a dedicated legal framework for blockchain in taxation, attempting full-scale integration too quickly could amplify existing reliability and trust problems rather than resolve them. A phased approach—beginning with a limited, well-monitored pilot on invoice verification, supported by taxpayer education and a clear regulatory sandbox—would allow the strengths identified in this analysis to be tested against real operating conditions before broader rollout, consistent with the qualitative, scoping-review evidence base this study draws upon.

CONCLUSION

The SWOT analysis indicated that a narrowly scoped, permissioned blockchain component for audit logging or transaction verification warranted further feasibility assessment within Indonesia's Core Tax Administration System (Coretax), particularly for improving the traceability and integrity of electronic tax invoice records. The potential advantages primarily involved tamper-evident recordkeeping, transaction traceability, and enhanced auditability. However, the reviewed literature did not provide empirical evidence that blockchain integration would improve system response times, increase taxpayer compliance, enhance tax revenue collection, or resolve the technical difficulties reported during Coretax implementation. Accordingly, the findings supported the development of a limited, legally authorized, and privacy-preserving pilot with clearly defined evaluation criteria covering system interoperability, implementation costs, operational performance, data protection, dispute resolution, and institutional accountability. Decisions regarding broader adoption should therefore be based on independently evaluated pilot outcomes rather than assumptions about the inherent advantages of blockchain technology.

The analysis also identified several weaknesses and threats that could constrain the feasibility of blockchain integration. These included the existing centralized architecture of Coretax, reported technical and operational difficulties following its rollout, varying levels of taxpayer digital literacy, and regulatory uncertainty surrounding blockchain-based tax administration. Additional challenges involved potential stakeholder resistance, substantial implementation and maintenance costs, cybersecurity risks, and the need for specialized technical expertise. Integrating a permissioned blockchain component with existing tax administration infrastructure could also introduce additional governance complexities, particularly concerning access controls, personal data protection, transaction validation, and responsibility for correcting inaccurate records. These findings suggested that the potential advantages of blockchain-based verification would depend on institutional readiness, technical compatibility, regulatory clarity, and effective coordination among relevant stakeholders.

Based on the SWOT findings, the study concluded that a phased implementation strategy represented a more defensible approach than immediate, system-wide blockchain adoption. An initial pilot could focus on a clearly defined administrative function, such as electronic tax invoice verification, transaction audit logging, or cross-system data validation, to assess the technology's operational feasibility within the Coretax environment. Such a pilot would require

an appropriate legal basis, clearly assigned institutional responsibilities, stakeholder engagement, technical capacity development, and measurable performance indicators. Subsequent evaluations should compare the blockchain-based approach with existing centralized verification mechanisms in terms of data integrity, auditability, reliability, processing efficiency, cybersecurity, and cost-effectiveness. Although blockchain technology could potentially strengthen selected verification and accountability processes, its effects on taxpayer compliance, administrative efficiency, tax revenue, and Indonesia's tax-to-GDP ratio remained uncertain. Future research should therefore prioritize empirical pilot testing and comparative evaluation before recommending broader integration into Indonesia's digital tax administration infrastructure.

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CONFLICT OF INTEREST

The authors declare that there are no conflicts of interest related to the conduct of the research, preparation, or publication of this article.

AUTHOR CONTRIBUTIONS

All authors contributed to the preparation of this article. Yehezkiel Valentino and Sofie, was responsible for the conceptualization of the study, data collection and analysis, interpretation of the results, and manuscript preparation. The other authors contributed to the review, editing, and final approval of the manuscript.

GENERATIVE AI USE STATEMENT

The authors declare that no generative artificial intelligence was used in the preparation of this article.

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