

Letter of request for explanation of data and information or force letter?

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Abstract :

The objective of this study is to examine taxpayers react to the CRM under SP2DK. A qualitative study was used by gathering 6 informers from tax authorities and tax consultants. We found that SP2DK is always equipped with a tax bill. Taxpayers who agree with the bill and pay immediately will speed up the SP2DK process. Second, taxpayers who do not agree with the bill should provide clarification, data, and information needed. Third, this process takes a long time, therefore encourages taxpayers pays the bill to end their SP2DK. Tax authorities could convey taxpayers to cooperate in paying bills according to their minimum ability. This implies that SP2DK is not actually a clarification tools, but an instrument for optimizing tax revenue. If this implicit message is not properly received by the taxpayer, the tax authority will not hesitate to increase the SP2DK status to tax audit.

Mots clés:

Mot clé.1:

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Codes de classification

JEL:...,...,... (le mode de codage

JEL est obligatoire)

Le résumé L'objectif de cette étude est d'analyser les réactions des contribuables au CRM dans le cadre du SP2DK. Une étude qualitative a été menée auprès de six informateurs des autorités fiscales et de conseillers fiscaux. Nous avons constaté que le SP2DK est toujours accompagné d'une facture fiscale. Les contribuables qui acceptent la facture et la paient immédiatement accélèrent le processus. Deuxièmement, les contribuables qui ne sont pas d'accord avec la facture doivent fournir les éclaircissements, les données et les informations nécessaires. Troisièmement, ce processus est long, ce qui incite les contribuables à payer la facture et à mettre fin à leur SP2DK, même dans la limite de leurs capacités minimales. Cela implique que le SP2DK n'est pas à proprement parler un outil de clarification, mais un instrument d'optimisation des recettes fiscales.

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1- The introduction

Self-assessment has consequences for supervision. Taxpayers are indeed given the trust to fulfill their tax obligations independently (Wardana, 2019), but taxpayer compliance needs to be tested (Fidiana, 2021). The level of tax compliance is tested from the level of tax ratio and state revenue. For 10 years, 2013-2023, the realization of state revenue was only 83-94%. This means that tax revenue is not optimal, indicating a low level of awareness and compliance. This phenomenon prompted the tax authorities to issue a fiscal policy, namely the 2016-2017 tax amnesty. However, this policy also did not achieve the target of increased tax revenue expectations.

In 2018, the government developed a compliance risk management (CRM) strategy by delivering taxpayers a Letter of Request for Explanation of Data and Information (SP2DK). Taxpayers who receive SP2DK means that there is a discrepancy between the tax report and the tax authority data. Implicitly, SP2DK is accompanied by a claim bill (Gumiwang, 2024). *Self-assessment* regulation can allow for underpayment by taxpayers and the potential for missed supervision in assessing taxpayers' obligations that should be paid (Doran, 2009; Gumiwang, 2024; Okello, 2014). Even with the *tax amnesty efforts* in 2016-2017, it is still not enough to achieve the state revenue target. Therefore, the government needs to carry out the supervisory role that has been contained in the regulation of Law No. 16 of 2009 concerning General Provisions and Tax Procedures Article 12 paragraph 3.

The Directorate General of Taxes (DGT) in this case has an important role in tax supervision. DGT needs to carry out 2 main functions, namely the inspection and collection functions, which are intended to examine the truth of taxpayers. The supervisory role is carried out through inspections by the tax authorities by testing the validity of taxpayer compliance in carrying out their obligations, then tax investigations *and* the last effort, namely tax collection (Beer et al., 2020; Istighfarin & Fidiana, 2018; Lancee et al., 2023).

Based on the regulations explained in the circular letter of the Director General of Taxes Number SE-9/PJ/2023 concerning the settlement of follow-up actions on concrete data that taxpayers who have been given the flexibility to calculate, deposit and report themselves to the state for their obligations, if there is data reported that is doubtful (there is potential) for lost tax revenue, then the taxpayer will be informed by the Directorate General of Taxes which has the authority to supervise the fulfillment of tax obligations to conduct a taxpayer compliance test based on real data and/or information held through a Letter of Request for Explanation of Data and Information (SP2DK).

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SP2DK is a Letter of Request for Explanation of Data and Information (SP2DK) regulated in the Circular of the Director General of Taxes Number SE-39/PJ/2015 concerning Supervision of Taxpayers in the Form of Request for Explanation of Data and/or Information and visits to Taxpayers. This Circular of the Director General of Taxes was issued to replace Regulation of the Director General of Taxes Number 170/PJ/2007 which has been revoked. The issuance of the Circular is used to improve taxpayer compliance, as well as provide an explanation of the implementation of the authority of the tax authorities in supervising taxpayers and increasing the transparency of data utilized by taxpayers (Eberhartinger & Zieser, 2021; Fidiana, 2021).

Efforts made by the government to increase tax revenues, namely through notification of SP2DK to taxpayers, began to be massive and intensive during the pandemic, reaching 3.35 million SP2DK in 2019, where the realization value reached IDR 122.04 trillion. The fact that the increasingly intensive SP2DK carried out since 2019 to 2021 which reached the highest letter issuance of up to 3.73 million letters has proven to have a positive impact where the achievement of tax revenue realization exceeded the target, namely in 2021, tax revenue of IDR 1,547 trillion or 107.15% of the target of IDR 1,444 trillion and in 2022, tax revenue of IDR 2,034 trillion or 114.05% of the target of IDR 1,783 trillion and in 2023 Tax Revenue of IDR 2,118 trillion or 101.75% of the target of IDR 2,115 trillion (Fidiana, 2020). This phenomenon can be interpreted as meaning that SP2DK provides a positive impact to cover the inefficiency and ineffectiveness caused by the *self-assessment system* in tax collection so that there is potential for underpayment (taxes that have the potential to be missed by the government) in the contributions made by taxpayers.

There have been several different studies over the past few years at KPP Pratama Manado showed that the level of effectiveness of the appeal letter or SP2DK fluctuated where in 2013 it was classified as ineffective with a percentage of 40.30% (Parmono, 2016), in 2014 it was classified as less effective with a percentage of 72.74% and in 2015 it was classified as ineffective with a percentage of 25.65% (Muzaki et al., 2020). Overall, the contribution to tax revenue in 2013-2015 at KPP Pratama Manado was still classified as very low. Likewise, Wardana (2019) shows that SP2DK has not been able to play a role in providing psychological influence and encouragement to taxpayers to comply with tax provisions, for that there are still many things that need to be fixed in the communication media between the Directorate General of Taxes and taxpayers. Muzaki et al. (2020) found that SP2DK on tax revenue at the Ciamis Tax Office is still ineffective, because SP2DK fluctuated from 2016-2018, which was still low. Diahnoer et al., (2023) also explained that the realization of tax revenue at the

Pratama Tax Office from 2016 to 2021 did not reach 100% of the specified target. In contrast, Kusnadi (2021) argue that existence of SP2DK can have a positive impact on the response of taxpayers to disclose data that is suspected of being inappropriate by the state and in order to fulfill their obligations that must be paid should be in carrying out taxpayer compliance both voluntarily and forced through inspection actions.

This audit study is interesting to be developed at the SP2DK level considering that the nature of SP2DK is confirmation of tax data. Meanwhile, in practice, as found in previous research, SP2DK is widely discussed as being used by tax authorities to increase tax revenue or meet tax targets at each tax authority office. This is also supported by the results of research before 2021, SP2DK was less effective as an instrument to meet tax targets, but in the past 3 years SP2DK has become effective as an effort to meet tax targets. This inconsistency prompted the author to review SP2DK, but in a slightly different context, namely regarding the methods used by tax authorities to increase their tax revenue through SP2DK.

2- Research Methods

This study uses a qualitative method. The researcher conducted in-depth interviews with several tax consultants and one Account Representative. This method allows researchers to get an overview and obtain more detailed and comprehensive information about SP2DK as an effort to meet tax targets. This study uses thematic analysis techniques, namely methods for analyzing qualitative data that find common patterns and themes through interview transcripts or focus group discussions.

A qualitative approach was used for the analysis by gathering information from tax authorities and 6 tax consultants namely AA, BB, CC, DD, EE, FF. Tax authorities (AR): 1 person with anonymous AR. In the selection of tax consultant informants, it is based on the criteria of having been a consultant for at least 5 years and being active in the management of the tax consultant association.

3- Research Results

3.1. SP2DK Adds Taxpayer Work

The researcher conducted an interview with a tax consultant AA who is accustomed to handling SP2DK settlement. AA has been a tax consultant for 16 years. The guiding questions to AA were how long have you been a tax consultant? Have your clients ever received many SP2DK?

"I have been a tax consultant for 16 years. I know that SP2DK is a request for data and information if there is a discrepancy between the tax

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authorities and taxpayers. Many of my clients have received SP2DK since 2021."

AA has experience in handling SP2DK. According to him, SP2DK will be more intensive in 2021. On the one hand, SP2DK may indeed be the right tool for tax authorities as a control mechanism as well as a follow-up to self-assessment. SP2DK provides an opportunity for taxpayers to provide clarification and explanation if there is a potential tax problem identified by the tax authority based on third-party data. Through SP2DK, taxpayers can provide an adequate response in explaining their tax obligations. On the other hand, the process of providing clarification and explanation takes an unclear amount of time to complete, making it difficult for taxpayers to serve requests for data or information requested by the tax authorities.

"Adding work because there is a request for data and a 3-month settlement is needed. SP2DK settlement is carried out by depositing taxes. If the SP2DK is not closed, it is because there is no data and information that is not in accordance. The purpose of making payments for SP2DK is so that it is not continued to SP2 or inspection. The role of SP2DK is large in meeting tax targets because additional targets are outside of the inspection, SP2DK is not a guarantee not to be inspected".

AA explained that it took three months to fulfil AR's request for evidence, data, and information. Logically, this is quite troublesome for taxpayers and also tax consultants. The main work of taxpayers is disrupted, because they have to divide their minds to resolve this tax case. AA's experience is certainly not the first, there are many other taxpayers and consultants who must have experienced the same thing (Wardana, 2019). Therefore, SP2DK often creates an atmosphere of anxiety for taxpayers. SP2DK which should be a check and balance tool in the CRM mechanism, compliance risk management has changed its function to become a tax collection tool. This can be seen from the SP2DK process which takes a long time. To stop it from going to the next process, namely the examination, like it or not, this process must be ended immediately by paying what the authority claims on the SP2DK. The settlement of SP2DK in this way is actually less desirable for taxpayers. However, in order not to add new work, this process must be ended immediately by fulfilling the SP2DK findings claim

3.2. SP2DK Could Continue to Tax Audit

BB tax consultant has been a tax consultant for 10 years. The author's question guide is related to how the experience in dealing with SP2DK that you/your client has received? And how long did it take you to respond and answer the SP2DK? Tell us about your experience so that the SP2DK can be completed (closing) properly, is it always done with tax payments? What do you know if the SP2DK is not closed? In your opinion, what is the purpose of making payments for SP2DK? How significant the role of SP2DK in achieving tax targets from your perspective? This research found different themes as follows:

"I have been a tax consultant for 10 years. SP2DK is a letter issued by the KPP to request an explanation of the SPT reported by taxpayers/new data obtained by the tax office that does not match the taxpayer's SPT report. I have received many clients who have received SP2DK since the Tax Amnesty."

As a tool designed to ensure taxpayer compliance, SP2DK plays a role in identifying tax report discrepancies, forcing taxpayers to provide clarification on suspicious data or information. Similar to Wildan (2023) there are several strategies carried out by Account Representatives at KPP Pratama Sukoharjo, one of which is the issuance of SP2DK, which has an impact on taxpayer compliance in reporting their taxes.

The next question is related to your experience in dealing with SP2DK that you/your client has received? And how long did it take you to respond and answer the SP2DK? Tell us about your experience so that the SP2DK can be completed (closing) properly, is it always done with tax payments? What do you know if the SP2DK is not closed? In your opinion, what is the purpose of making payments for SP2DK? How significance the role of SP2DK in achieving tax targets from your perspective?

"In my experience, there are some that are easy to complete. Approximately 2 weeks. In order to be able to close, provide an explanation to AR, provide supporting data, and make a payment (KB). If the SP2DK is not closed, it will be continued to the examination. The purpose of making payments for SP2DK is to encourage taxpayers to be more tax compliant. The role of SP2DK is very large in meeting targets because with the issuance of SP2DK, taxpayers will be more compliant in paying and reporting their tax obligations."

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BB's experience implies that SP2DK is a means of increasing tax revenue. This means that the SP2DK process will continue if it is not immediately ended by giving in to pay (Gumiwang, 2024). This means that the SP2DK process will continue to become an audit, unless the taxpayer represented by the consultant is willing to pay what is billed through SP2DK.

This is what is meant by SP2DK containing the aim of increasing tax revenue. If not followed, AR will continue to request data or evidence or information that makes it difficult for taxpayers with poor data management. This process will be closed if the taxpayer is willing to pay, if not, then the inspection process will be carried out.

To ensure that taxpayers may not have fulfilled their tax obligations. The Directorate General of Taxes issues this SP2DK to achieve tax revenue objectives. If there is a discrepancy between the data held by the DGT and the data reported by taxpayers in the SPT, both annually and annually, the SP2DK is issued to taxpayers. Based on this SP2DK, the DGT indirectly asks taxpayers to explain the cause of the data discrepancy and at the same time asks them to correct their SPT so that the amount of tax paid and reported in the SPT is in accordance with the actual situation (Majdanska & Pemberton, 2019). There are several stages in submitting SP2DK to taxpayers According to the Circular Letter of the Directorate General of Taxes Number: SE-39/PJ/2015, the SP2DK issuance process consists of several stages, namely: preparation, taxpayer response, analysis of taxpayer response, follow-up, and administration (Directorate General of Taxes, 2020).

Follow-up (tax audit), the DGT can conduct a formal tax audit if the taxpayer's response is inadequate or does not respond to the SP2DK. This audit can include auditing relevant documents and further investigation of the taxpayer's financial activities. If significant non-compliance is found, the DGT can proceed with enforcement actions such as collecting unpaid taxes, fines, or even criminal sanctions if there is evidence of tax evasion.

3.3. SP2DK Ends with Tax Payment

Tax consultant CC has been a tax consultant for 5 years. Guide questions are how long have you been a tax consultant? Have your clients ever received many SP2DK?

"I have been a tax consultant for 5 years. SP2DK is a Letter of Request for Data and Information from the Directorate General of Taxes. I have received many clients who have received SP2DK since 2022."

How was your experience in dealing with SP2DK that you/your client received? And how long did it take you to respond and answer the SP2DK? Tell us about your experience so that the SP2DK can be completed (closing) properly, is it always done with tax payments? What do you know if the SP2DK is not closed? In your opinion, what is the purpose of making payments for SP2DK? How significant the role of SP2DK in achieving tax targets from your perspective?

"My experience takes time, energy and thought. It takes at least one month from the letter being received. In order to be able to close, it almost always ends with the final tax payment lately. Previously, it was just a regular request for information. If the SP2DK is not closed, it will continue with an examination. The purpose of making payments for the SP2DK is to fulfil obligations that have not been fulfilled. The role of SP2DK is very large in meeting targets because it is more optimal compared to examinations."

CC stated that the SP2DK process is quite time-consuming, energy-consuming, and mind-consuming. The fastest process is a month since the letter was received or longer than that. If the taxpayer decides to accept the SP2DK finding claim, it means they are willing to pay it.

3.4. SP2DK Can Be Closed with Payment as Much as Possible

Tax consultant DD has been a tax consultant for 10 years ago. This is obtained from the question how long have you been a tax consultant? Have your clients ever received many SP2DK?

"I have been a tax consultant for 10 years. SP2DK is sent by the DGT to taxpayers as confirmation of data on reports received by the DGT, both from data reported by taxpayers themselves and data obtained from the counterparty. However, SP2DK is also a means for KPP to meet revenue targets. I have received many clients who have received SP2DK since I first became a tax consultant."

How was your experience in dealing with SP2DK that you/your client received? And how long did it take you to respond and answer the SP2DK? Tell us about your experience so that the SP2DK can be completed (closing) properly, is it always done with tax payments? What do you know if the

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SP2DK is not closed? In your opinion, what is the purpose of making payments for SP2DK? How significant the role of SP2DK in achieving tax targets from your perspective?

“My experience takes time, energy and thought. It takes at least 1 month from the letter received. In order to be able to close, it almost always ends with tax payments except for those that are in the nature of confirming taxpayer profile data or taxpayer status. If the SP2DK is not closed, it will be raised to an audit proposal. The purpose of making payments for SP2DK is to pursue tax revenue targets. SP2DK plays a very large role in meeting targets because it is effective in pursuing tax revenues, in a smoother way (compared to audits) because there is still room for broader discussion and negotiation compared to audits, so that taxpayers pay close to their ability at that time.”

DD told the same story as BB and CC experienced that SP2DK would almost certainly be used to increase tax revenue. At the lowest level, it is enough to pay according to the taxpayer's ability, the important thing is that there is payment, there is revenue that goes to the tax authority. This means that SP2DK is indeed used more to meet tax targets in each tax authority office.

If these conditions are not met by the taxpayer, usually the tax authority will increase the status of the SP2DK to an audit. Of course, an audit will take more time, energy, thought, and money. Because taxpayers view SP2DK as smoother than an audit, taxpayers prefer to end SP2DK by making payments, even if they can. What DD experienced is quite similar to BB's experience, where the tax authority has the power to increase the status of SP2DK to an audit unless the taxpayer is willing to pay, even at a minimum level, according to their ability (Fidiana, 2021).

3.5. SP2DK Storm In 2023-2024

Tax consultant EE has been a tax consultant for 10 years ago. This was obtained through the question of how long have you been a tax consultant? Have your clients ever received many SP2DK?

“I have been a tax consultant for 10 years. I know about SP2DK, which is a Letter of Explanation Order for Data and/or Information issued by Tax Officers to Taxpayers, regarding Taxpayer tax matters that require further explanation. Yes, many have received it. Since 2021, SP2DK has been issued a lot by Officers. Almost all Taxpayers have received SP2DK. In fact, recently many Taxpayers and Tax Consultants have complained about the large number of SP2DK received by their clients. There is even

a term in our community of tax consultants, that currently there is an “SP2DK Storm” because of the large number of SP2DK they receive.”

How was your experience in dealing with SP2DK that you/your client received? And how long did it take you to respond and answer the SP2DK? Tell us about your experience so that the SP2DK can be completed (closing) properly, is it always done with tax payments? What do you know if the SP2DK is not closed? In your opinion, what is the purpose of making payments for SP2DK? How big is the role of SP2DK in achieving tax targets from your perspective?

“In my experience, SP2DK has various contents, some are light and some are heavy. However, the current SP2DK tends to be more detailed, more complete and has many questions asked. This is different from previous tax appeals, before the term SP2DK existed. In order to be able to close, the SP2DK Completion seems to have to be accompanied by tax payments, even though we have tried to provide the best possible explanation. Because we see that AR is also targeted to get income for the state, so we are also looking for a win-win solution for both parties. We usually make several Fiscal corrections to create Underpayment of Taxes. If the SP2DK is not closed then from my experience and also stories from fellow professionals, if the SP2DK is not closed then the officer will threaten to conduct an inspection. Therefore, we must be able to resolve our clients’ tax problems at the time of the SP2DK, so that an inspection is not proposed. To increase state revenue and help each officer’s target. And avoid inspection. It plays a very big role, because with the SP2DK, taxpayers are like getting a small inspection, many questions regarding cost items, sales, purchases, HPP are requested in detail. Taxpayers are forced to provide explanations for the related details. Many transactions are found that should be tax objects and have not been corrected or have not had their tax income deducted. So, these findings result in underpayment. And you can imagine, if all taxpayers get an SP2DK that must be accompanied by payment, automatically the tax target in all regions will be achieved and can even exceed the target set by the center. “

Each tax authority office is burdened with different tax revenue targets. The higher the target of the authority office, the more it is required to dig up tax revenue. SP2DK is utilized by the authority to achieve the revenue target by sending requests for data and evidence. Because the goal is to fulfill the tax target, it is understandable that almost all SP2DK must end with payment. If the taxpayer is less cooperative and insensitive to this intention,

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it can cause the authority to increase the status of SP2DK to a threat of inspection.

3.6. SP2DK Prevents Tax Audit

Tax consultant DD has been a tax consultant for 10 years ago. This is obtained from the question. FF tax consultant has been a tax consultant for 8 years. This is answered through the question of how long have you been a tax consultant? Have your clients ever received many SP2DK?

“I have been a tax consultant for 8 years. SP2DK is a letter requesting clarification of information and data. I have received several clients who have received SP2DK since 2021.”

How was your experience in dealing with SP2DK that you/your client received? And how long did it take you to respond and answer the SP2DK? Tell us about your experience so that the SP2DK can be completed (closing) properly, is it always done with tax payments? What do you know if the SP2DK is not closed? In your opinion, what is the purpose of making payments for SP2DK? How big is the role of SP2DK in achieving tax targets from your perspective?

“My experience according to the provisions in the SP2DK letter is a minimum of 14 days. In order to be able to close, there is usually a tax deposit. If the SP2DK is not closed, then the inspection will continue. The purpose of making payments for the SP2DK is to prevent inspection. The role of SP2DK is very large in meeting targets because targets can be met quickly without having to go through an inspection.”

SP2DK is usually filled by taxpayers to prevent audits. This means that by fulfilling the payment claim stated in the SP2DK, this SP2DK will be *closed* by the tax authority and will not be continued to the audit. On the other hand, if the taxpayer insists on not paying, usually the authority will continue the status of this SP2DK to the audit status.

3.7. SP2DK as Fulfilling Tax Target

Tax consultant DD has been a tax consultant for 10 years ago. This is obtained from AR is an informant with a profession as a tax authority. Some questions to AR are what are the criteria for taxpayers given SP2DK? Where do you usually get these criteria? With SP2DK, can tax target be increased? Is SP2DK closing with payment?

“There is a classification of taxpayers who receive SP2DK based on observations and reports from the KPP. Closing of SP2DK (Closing) can be done by paying underpaid taxes or by auditing. With this SP2DK, it can increase the fulfillment of tax targets”.

Through SP2DK, the DGT can request clarification on suspicious or inappropriate data reported by taxpayers, encouraging taxpayers to be more careful and honest in reporting their taxes. SP2DK also allows the DGT to identify sources of income that may not have been reported by taxpayers, so that potential missed taxes can be collected. With SP2DK, the DGT can use more accurate and detailed data to optimize tax supervision. This helps in finding errors or discrepancies in tax reporting that may not be visible in routine audits. However, SP2DK often results in sanctions and fines for taxpayers who violate.

Lack of education and socialization from the Directorate General of Taxes to taxpayers regarding the importance and how to respond to SP2DK appropriately and quickly. As a result, many taxpayers feel intimidated or confused when receiving SP2DK, not knowing the steps to take to fulfill the requests contained in the letter (Sari & Masripah, 2022). SP2DK has been proven to be one of the important instruments in meeting tax revenue targets in Indonesia, showing significant results, which means that SP2DK has proven to have an effect on tax revenue at the Tasikmalaya Tax Office because taxpayers are forced to clarify or respond to the SP2DK issued (Parmono, 2016). Likewise, Muzaki (2020) explains that the billing letter has an effect on tax revenue. In this case, because the letter is forcing taxpayers to immediately answer or respond to the letter given by the Directorate General of Taxes. Taxpayers cannot avoid the sanctions stated in the letter. This is also shown by the level of effectiveness of SP2DK carried out by the Tanjung Priok Tax Office after 2021 which was carried out by the supervision section using the first effectiveness ratio, namely the ratio of realization effectiveness compared to the final potential through SP2DK experiencing fluctuations (Kusnadi, 2021).

4- Conclusion

Based on the results of interviews with informants, the researcher concluded that SP2DK (Letter of Request for Explanation of Data and/or Information) as a whole is an effective instrument in helping the Directorate General of Taxes (DJP) meet tax revenue targets. The implementation is that SP2DK is always accompanied by a claim for underpayment, based on the development of data held by the tax authority. Therefore, by issuing SP2DK, the tax authority assumes that it will receive additional payments of underpaid taxes, which is identical to an increase in tax revenue in each tax authority office. Therefore, it is not easy to avoid non-payment, because there will be intimidation that this SP2DK will be continued to the examination. For this reason, usually the authority will tend to force taxpayers with SP2DK to end this SP2DK with payment, even at a minimal level, adjusting to the taxpayer's economic ability.

Furthermore, the threat of inspection is a tool for authorities to intimidate taxpayers. To avoid greater hassle, taxpayers finally decide to just pay so that the SP2DK can be *closed* and not continued to the inspection. This is based on the consideration that undergoing SP2DK alone is quite troublesome, it can take one to three months, especially if you have to go through the inspection business process.

On the other hand, from the tax authority's perspective, SP2DK is an audit business process, in the category of supervision and clarification efforts. In this process, the DGT can find data discrepancies or potential taxpayer non-compliance that may not be visible during routine audits. By issuing SP2DK, the DGT provides taxpayers with the opportunity to explain or correct their tax reports. In addition, SP2DK provides the DGT with the ability to use data and technology to find suspicious transactions quickly and precisely. Through this method, SP2DK increases state revenue, supports tax revenue goals, and improves taxpayer transparency and compliance.

In addition, SP2DK is able to increase tax revenue through sanctions and fines. Tighter supervision and increased taxpayer response after receiving SP2DK also contributed to this success. Despite the challenges, overall, SP2DK has proven itself as one of the important efforts and has made a real contribution to achieving tax targets

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