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Reconstructing Digital Tax Oversight of Content Creators in Indonesia

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Original Article

Abstract

The rapid expansion of the digital economy has significantly increased the number of content creators as taxpayers while simultaneously accelerating the Directorate General of Taxes' (DGT) adoption of digital technologies to monitor tax compliance. One such mechanism involves the use of publicly accessible social media content, which continues to raise concerns regarding legal certainty and the limits of governmental authority. This study aims to analyze the legal framework governing the tax reporting obligations of content creators and to examine the legal ambiguity surrounding the DGT's authority to use social media content as the basis for issuing a Tax Data Clarification Request (SP2DK) and initiating tax audits. This research employs a normative legal methodology using statutory, conceptual, comparative, and cyber law approaches. The findings indicate that Indonesia's tax legal framework recognizes income earned by content creators as taxable income. However, Article 35A of the Law on General Provisions and Tax Procedures (KUP Law) does not explicitly authorize the use of social media content as a source of tax supervisory data, resulting in regulatory uncertainty and inconsistent legal interpretation. This study concludes that harmonization of the KUP Law, the Electronic Information and Transactions Law, and the Personal Data Protection Law is necessary to establish a comprehensive legal framework that upholds the principles of legality, proportionality, accountability, legal certainty, and the protection of taxpayers' constitutional rights within the digital tax administration system.

Keywords: *Content Creators, Tax Oversight, Digital Tax Administration*

Abstrak

Perkembangan ekonomi digital mendorong meningkatnya aktivitas content creator sebagai subjek pajak sekaligus memperluas penggunaan teknologi digital oleh Direktorat Jenderal Pajak (DJP) dalam pengawasan kepatuhan perpajakan, termasuk melalui konten media sosial yang masih menyisakan persoalan kepastian hukum. Penelitian ini bertujuan menganalisis pengaturan hukum mengenai kewajiban pelaporan pajak content creator serta mengkaji kekaburan norma kewenangan DJP dalam menggunakan konten media sosial sebagai dasar penerbitan SP2DK dan pemeriksaan pajak. Penelitian menggunakan metode hukum normatif dengan pendekatan peraturan perundang-undangan, konseptual, komparatif, dan hukum siber. Sistem hukum perpajakan Indonesia telah mengakomodasi penghasilan content creator sebagai objek pajak, namun Pasal 35A UU KUP belum mengatur secara eksplisit penggunaan konten media sosial sebagai data pengawasan sehingga menimbulkan kekaburan norma. Kajian ini menyimpulkan perlunya harmonisasi UU KUP, UU ITE, dan UU Pelindungan Data Pribadi melalui pengaturan yang menjamin legalitas, proporsionalitas, akuntabilitas, kepastian hukum, dan perlindungan hak konstitusional wajib pajak dalam administrasi perpajakan digital.

Kata kunci: *Pembuat Konten, Pengawasan, Pajak Digital*

1. INTRODUCTION

The rapid expansion of the digital economy has fundamentally transformed the ways individuals generate income through information technology, the internet, and social media. The widespread adoption of digital platforms, including YouTube, TikTok, Instagram, Facebook, and various e-commerce marketplaces, has created new professions such as content creators, influencers, streamers, podcasters, affiliate marketers, and digital entrepreneurs. These individuals derive income from content monetization, endorsement agreements, affiliate marketing commissions, digital advertising, and other forms of commercial collaboration. This development has broadened the national tax base because any increase in a taxpayer's economic capacity is, in principle, subject to income taxation.

The dynamic, multi-platform nature of digital income, much of which is not comprehensively captured by conventional tax administration systems, has made tax compliance monitoring increasingly challenging.[1] Under Indonesia's self-assessment tax system, the effectiveness of tax administration largely depends on the Directorate General of Taxes' (DGT) ability to obtain accurate and reliable information to evaluate taxpayers' voluntary compliance.

In response to these developments, the DGT has accelerated the modernization of tax administration by incorporating digital technologies such as data analytics, artificial intelligence, data mining, natural language processing, and social network analysis. These technologies enable tax authorities to identify patterns of digital economic activity that are difficult to detect through traditional audit methods. Among the emerging sources of information, taxpayers' digital footprints obtained from social media platforms have become increasingly important in tax compliance monitoring.

Information disseminated through social media—including promotional activities, lifestyle portrayals, commercial partnerships, and displays of asset ownership—may serve as preliminary indicators for assessing a taxpayer's compliance risk profile. Nevertheless, the use of social media as a source of tax information raises significant legal concerns because publicly available content does not necessarily reflect a taxpayer's actual economic circumstances. Digital content may be created for branding purposes, promotional campaigns, simulated collaborations, or the display of assets owned by third parties. Consequently, the evidentiary value of such information as the basis for administrative action requires careful verification and legal safeguards.

These concerns become particularly significant when information obtained from social media is used to support the issuance of a Request for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan—SP2DK) or to initiate a tax audit. The DGT's authority to obtain taxpayer information

1 Anugerah Ramadhani et al., "Pengawasan Pajak Terhadap Influencer Dan TikTok Affiliate: Tantangan Baru Perpajakan Digital Indonesia," *Jurnal Ilmiah Multidisipliner* 4, no. 2 (2026): 1520–37.

is governed by Articles 35 and 35A of the Law on General Provisions and Tax Procedures (KUP Law). However, these provisions do not expressly authorize or regulate whether information obtained through web crawling, data scraping, data mining, or social media analytics may be relied upon as the legal basis for administrative enforcement actions.

This regulatory ambiguity creates legal uncertainty concerning the scope of the state's authority to utilize electronic information in tax administration while simultaneously raising concerns regarding the protection of privacy, personal data, and the constitutional guarantee of due process of law. Accordingly, the use of taxpayers' digital footprints should comply with the fundamental principles of legality, proportionality, accountability, transparency, and legal certainty to maintain an appropriate balance between the state's legitimate interest in maximizing tax revenue and the protection of taxpayers' constitutional rights.

Previous studies have primarily examined the legal status of content creators as taxpayers, taxation mechanisms applicable to digital income, strategies for improving tax compliance, and the modernization of tax administration. Although several studies have recognized the potential of digital footprints as a tax compliance monitoring tool, they generally address the issue from a policy perspective without critically examining the legal basis for using social media information as evidence to support administrative actions undertaken by the Directorate General of Taxes.

Early scholarship focused on establishing the legal status of content creators as both tax subjects and tax objects. Lindawati et al. argued that digital professions represent a new category of economic activity that generates taxable income through commercial engagement on internet-based platforms.[2] Similarly, Adrian et al. observed that income earned by content creators is characterized by volatility, originates from multiple digital platforms, and is difficult to identify using conventional tax administration mechanisms. Although these studies contribute to understanding the distinctive characteristics of digital economic activities, they do not address the legal legitimacy of employing digital footprint data as a basis for tax oversight and administrative enforcement by tax authorities.[3]

Research on tax compliance has subsequently expanded to examine strategies for improving taxpayer compliance among content creators. Jamilah highlights the Directorate General of Taxes' (DGT) efforts to enhance compliance through taxpayer

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2 Asl Lindawati et al., "The Digital Era Stages on Taxation: An Experimental Study of Text Mining and Pattern Recognition for Controlling Tax on Business Online Transaction," *International Journal of Applied Business and Economic Research* 15, no. 24 (2017): 691–707.

3 Maisarah Mitra Adrian et al., "Social Network Analysis: How Twitter Social Media Used in Raising Tax Awareness During the COVID-19 Pandemic," in *HCI International 2022 Posters*, vol. 1582, ed. Constantine Stephanidis et al., Communications in Computer and Information Science (Springer International Publishing, 2022), https://doi.org/10.1007/978-3-031-06391-6_43.

education, public outreach, and the modernization of tax administration.[4] Similarly, Kajamati et al. argue that income earned by content creators satisfies the legal criteria for taxable income under Indonesia's Income Tax Law. They identify the primary challenges as ineffective monitoring mechanisms, limited access to reliable taxpayer data, and low levels of taxpayer awareness. While these studies contribute to the development of compliance strategies, they do not address the legal basis for using social media as a source of tax information.[5]

Scholarly attention has increasingly turned to the role of digital technology in tax administration. Ramadhani et al. examine digital footprints, TikTok affiliate marketing, and the phenomenon of flexing as potential instruments for tax oversight. Their findings demonstrate that digital footprints have considerable potential to identify indicators of tax noncompliance. However, their analysis remains largely policy-oriented and does not evaluate whether the use of such information complies with the principles of legality, legal certainty, proportionality, due process, or the protection of privacy and personal data.[6] Likewise, Adrian et al. and Pratama and Hartono primarily view social media as a platform for taxpayer communication and tax education rather than as a source of evidentiary data for tax enforcement.[7]

Other studies have broadened the discussion by examining the legal status of taxpayers and the taxation of digital income. Syirat et al. and Wulandari et al. analyze the taxation of underage content creators and conclude that, under the Indonesian Income Tax Law, income earned by minors is generally consolidated with that of their parents.[8] Putri et al. confirm that Indonesia's tax regulations encompass income derived from endorsements, sponsorships, and other commercial collaborations undertaken by influencers.[9] Meanwhile, Tiara et al. explain the taxation of digital income under Indonesia's self-assessment system, including the application of income tax withholding mechanisms. Although these studies provide valuable insights into the substantive

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4 Jamilah Jamilah, "Analisis Strategi Direktorat Jenderal Pajak Dalam Meningkatkan Kepatuhan Wajib Pajak Content Creator Di Kota Parepare" (Institut Agama Islam Negeri Parepare, 2024), https://repository.iainpare.ac.id/id/eprint/8604/.

5 Indriyani Kajamati et al., "Program DJP Dalam Mengoptimalisasi Kepatuhan Wajib Pajak Content Creator Di Era Ekonomi Digital," *Arus Jurnal Sosial Dan Humaniora* 5, no. 3 (2025): 4955–64, https://doi.org/10.57250/ajsh.v5i3.2067.

6 Ramadhani et al., "Pengawasan Pajak Terhadap Influencer Dan TikTok Affiliate: Tantangan Baru Perpajakan Digital Indonesia."

7 Adrian et al., "Social Network Analysis"; Nikolaus Chrismas Ananda Pratama and Sony Hartono, "Tinjuan Prosedur Operasional Media Sosial Direktorat Jenderal Pajak Dalam Rangka Edukasi Perpajakan," *Jurnal Pajak Indonesia* 6, no. 2S (2022): 472–87, https://doi.org/10.31092/jpi.v6i2S.1856.

8 Nisrina Mumtaz Syirat et al., "Implementasi Pemungutan Pajak Penghasilan Pada Content Creator Di Bawah Umur," *Jurnal Ilmiah Wahana Pendidikan* 10, no. 14 (2024): 788–99, https://doi.org/10.5281/ZENODO.13741669; Dinda Agustin Wulandari et al., "Income Tax Regulations for Child Content Creators of TikTok Platform: Inefficacy of Indonesian Legal Frameworks," *Journal of Sustainable Development and Regulatory Issues* 2, no. 2 (2024): 169–91, https://doi.org/10.53955/jsderi.v2i2.35.

9 Irmayanti Septiana Putri et al., "Dari Konten Ke Kewajiban: Analisis Hukum Pajak Atas Aktivitas Influencer Di Media Sosial," *Al-Zayn: Jurnal Ilmu Sosial & Hukum* 4, no. 3 (2026): 8544–55, https://doi.org/10.61104/alz.v4i3.6844.

taxation of digital income, they do not address the role of digital evidence in tax compliance monitoring or administrative enforcement.[10]

The advancement of tax administration technology has also stimulated research on the application of data analytics, artificial intelligence, natural language processing, and social network analysis in tax administration. Darono demonstrates that these technologies have been implemented to support taxpayer registration, compliance risk profiling, fraud detection, and tax audits.[11] Similarly, Cahyadini et al. characterize technological transformation as the cornerstone of Indonesia's digital tax administration system.[12] Nevertheless, these studies focus primarily on technological effectiveness and administrative efficiency, without critically examining the legal limits of the state's authority to collect and use electronic information obtained from social media platforms.

The existing literature has therefore been dominated by discussions of the tax obligations of content creators, taxpayer compliance, tax literacy, and the digital transformation of tax administration. To date, no study has specifically examined the legal ambiguity surrounding the Directorate General of Taxes' authority to use social media content as the basis for issuing a Request for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan—SP2DK) or initiating tax audits from the perspectives of cyber law, personal data protection, and the principle of administrative legality. The novelty of the present study lies in its examination of the procedural legality of using social media content as an instrument of digital tax oversight, with particular emphasis on legal certainty, due process, and the protection of taxpayers' constitutional rights.

2. RESEARCH METHODOLOGY

This study employs a normative legal research methodology with a prescriptive-analytical orientation. It seeks to examine the legal framework governing the tax obligations of content creators and the scope of the Directorate General of Taxes' (DGT) authority to use social media content as a source of information for tax oversight. The analysis is grounded in the *das sollen* perspective, focusing on the identification, interpretation, and evaluation of legal norms to assess the legal certainty surrounding the use of electronic information in tax administration.

The research adopts four complementary approaches: the statutory approach, conceptual approach, comparative approach, and case approach. The statutory

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[10] Intan Tiara et al., "Pemungutan Pajak Penghasilan Terhadap Jasa Endorsement Konten Kreator Digital," *Prosiding Seminar Hukum Aktual Fakultas Hukum Universitas Islam Indonesia* (Yogyakarta) 2, no. 4 (2024), https://journal.uii.ac.id/psha/article/view/35513.

[11] Agung Darono, "Dealing with Last-Mile Analytics: Evidence from Indonesian Tax Administration through Practice Research," *Scientax* 6, no. 2 (2025): 107–23, https://doi.org/10.52869/st.v6i2.592.

[12] Amelia Cahyadini et al., "The Urgency of Reforming Indonesia's Tax Law in the Face of Economic Digitalization," *Cogent Social Sciences* 9, no. 2 (2023): 2285242, https://doi.org/10.1080/23311886.2023.2285242.

approach is used to analyze the relevant legal framework, including the Income Tax Law, the Law on General Provisions and Tax Procedures (KUP Law), the Personal Data Protection Law, and the Electronic Information and Transactions Law (EIT Law). The conceptual approach examines the legal principles of legality, legal certainty, proportionality, due process of law, personal data protection, and digital footprints. The comparative approach evaluates digital tax oversight practices in selected jurisdictions to identify regulatory models and best practices. Meanwhile, the case approach analyzes the administrative practice of issuing Requests for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan—SP2DK) and the use of social media content in tax administration.

The study relies on primary, secondary, and tertiary legal materials, all of which were collected through an extensive literature review. The legal materials were analyzed qualitatively using a normative juridical method supported by grammatical, systematic, historical, and teleological methods of legal interpretation. To enhance the reliability and validity of the findings, the study employs legal source triangulation by comparing statutory provisions, legal doctrines, and relevant scholarly literature. This approach facilitates the development of comprehensive legal arguments regarding the legality of using social media content as an instrument of digital tax oversight within Indonesia's tax administration framework.

3. RESEARCH RESULT AND DISCUSSION

3.1. Legal Framework Governing the Tax Reporting Obligations of Content Creators and the Supervisory Authority of the Directorate General of Taxes

Indonesia's positive law provides a sufficient normative basis for imposing tax obligations on income earned by content creators. Nevertheless, the rapid advancement of digital technology has introduced new legal challenges, particularly regarding the unclear scope of the Directorate General of Taxes' (DGT) authority to use social media content as a source of tax oversight data. This regulatory ambiguity creates uncertainty concerning the legal basis for digital tax enforcement and may affect both legal certainty and the protection of taxpayers' rights.

Under Indonesia's Income Tax Law, tax liability is determined by a taxpayer's economic capacity rather than by the nature of the taxpayer's profession. Article 4(1) of the Income Tax Law adopts a broad definition of income, encompassing any increase in economic capacity received or accrued by a taxpayer. Consequently, income generated through digital platform monetization, endorsement agreements, affiliate marketing, paid promotional activities, live-streaming gifts, sponsorships, sales commissions, online consulting services, and other forms of digital compensation constitutes taxable income for income tax purposes.

From a normative perspective, there is no need to establish a separate tax regime specifically for content creators because the existing legal framework is sufficiently flexible to accommodate emerging digital business models. These findings suggest that the digital transformation of economic activities has not altered the legal concept of taxable income but has merely changed the methods through which income is generated and received.

In addition to income tax obligations, the commercial activities of content creators may also give rise to Value-Added Tax (VAT) liabilities. When digital activities evolve into business operations involving the supply of taxable goods or services—such as the sale of digital products, online courses, consulting services, or advertising and promotional services—tax obligations extend beyond income taxation to include VAT, provided that the applicable statutory requirements are satisfied.

Accordingly, the concept of "content creators' tax obligations" more accurately reflects the breadth of applicable tax liabilities than limiting the discussion exclusively to income tax. This finding demonstrates that Indonesia's tax system adopts a functional approach based on the economic substance of transactions (substance over form), rather than the professional designation or occupational title of the taxpayer.

Indonesia's self-assessment tax system inherently requires an effective supervisory framework administered by the Directorate General of Taxes. The authority granted to taxpayers to calculate, pay, and report their own tax liabilities must be balanced by the government's power to verify compliance. Within this framework, the DGT possesses various administrative instruments, including compliance monitoring, requests for third-party information, the issuance of Requests for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan—SP2DK), tax audits, and other enforcement measures. Accordingly, tax oversight should not be viewed as a limitation on the self-assessment system but rather as an essential component of ensuring effective tax administration and maintaining fiscal equity.

However, the DGT's supervisory authority is not unlimited. Article 35A of the Law on General Provisions and Tax Procedures (KUP Law) authorizes the DGT to obtain tax-related data and information from government agencies, public institutions, professional associations, and other relevant entities. This authority is further implemented through Government Regulation No. 31 of 2012, which establishes procedures for the collection and exchange of tax-related information. The primary objective of these provisions is to strengthen the tax administration database and facilitate effective monitoring under the self-assessment system. Nevertheless, Article 35A is principally designed to govern institutional data, including financial transaction records, licensing information, asset ownership records, business registration data, and other administrative information maintained by formal institutions. The provision does not expressly classify social media content as a category of "tax-related data and information." This legislative omission creates uncertainty regarding the legal boundaries of the DGT's authority to rely on digital content as the basis for administrative action.

Social media content may undoubtedly possess evidentiary value for tax administration when it reflects genuine economic activity. Posts disclosing paid partnerships, affiliate links, endorsement arrangements, promotional services, online course sales, or platform monetization may constitute preliminary indicators of unreported taxable income. However, the inherently performative nature of social media means that digital content does not necessarily represent a taxpayer's actual economic circumstances. Content may be produced for branding, marketing, entertainment, or other non-commercial purposes, and may depict simulated transactions or assets owned by third parties. Consequently, before social media content can be relied upon for tax oversight or enforcement purposes, its accuracy, authenticity, and evidentiary value must be carefully verified to ensure compliance with the principles of legality, legal certainty, due process, and the protection of taxpayers' rights.

The display of luxury goods on social media does not necessarily establish ownership, promotional posts are not always sponsored or compensated, and curated digital lifestyles do not invariably reflect an individual's actual income or economic capacity. Accordingly, this study argues that social media content should be regarded solely as preliminary intelligence or an initial indicator of potential tax noncompliance rather than as primary evidence capable of independently justifying the issuance of a Request for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan—SP2DK) or the initiation of a tax audit without further verification.

These findings differ from those of previous studies, which have primarily focused on the tax compliance of content creators. Jamilah, Kajamati et al., Putri et al., and Tiara et al. generally conclude that the principal challenges arise from limited tax literacy, the complexity of digital income, and insufficient supervisory capacity. Those studies primarily view digital technology as a tool for improving the effectiveness of tax administration.[13] By contrast, the present study argues that technological innovation must be accompanied by clearly defined legal constraints grounded in the rule of law. Its principal contribution lies in shifting the analytical focus from administrative efficiency to the procedural legality of using digital information as the basis for tax administrative actions.

[13] Jamilah, "Analisis Strategi Direktorat Jenderal Pajak Dalam Meningkatkan Kepatuhan Wajib Pajak Content Creator Di Kota Parepare"; Kajamati et al., "Program DJP Dalam Mengoptimalisasi Kepatuhan Wajib Pajak Content Creator Di Era Ekonomi Digital"; Putri et al., "Dari Konten Ke Kewajiban: Analisis Hukum Pajak Atas Aktivitas Influencer Di Media Sosial"; Tiara et al., "Pemungutan Pajak Penghasilan Terhadap Jasa Endorsement Konten Kreator Digital."

Social media content constitutes electronic information within the meaning of Article 5 of the Electronic Information and Transactions Law (EIT Law). This provision recognizes that electronic information may possess legal evidentiary value. However, acknowledging the admissibility of electronic information as evidence does not automatically legitimize every method of collecting, processing, or using such information. Article 26 of the EIT Law further provides that the processing of personal data through electronic media must be based on the consent of the data subject or another lawful basis established by statutory legislation.

Similarly, the Personal Data Protection Law (PDP Law) requires that all personal data processing be conducted lawfully, for specified purposes, proportionately, transparently, accurately, securely, and accountably. Consequently, although the Directorate General of Taxes (DGT) may rely on the public interest in tax administration as a legal basis for processing taxpayer information, its authority remains subject to the principles of purpose limitation, data minimization, accuracy, security, and accountability.[14]

The central legal issue is therefore not whether the Directorate General of Taxes may access publicly available social media content, but rather how the government systematically collects, processes, correlates, stores, and utilizes such information. This study draws a clear distinction between the manual observation of publicly accessible social media posts and automated digital processing through technologies such as web crawling, data scraping, data mining, social network analysis, and algorithmic profiling.

The latter involves large-scale processing of personal data capable of generating comprehensive economic profiles of taxpayers. Accordingly, the use of these technologies requires a more explicit statutory basis, transparent operational procedures, independent oversight and audit mechanisms, objective data validation standards, and effective remedies enabling taxpayers to correct inaccurate or misleading information.

The findings indicate that Indonesia's existing legal framework adequately regulates the tax reporting obligations of content creators because the broad concept of taxable income under the Income Tax Law encompasses all forms of digital income. In contrast, the regulatory framework governing the DGT's authority to use social media content as a source of tax oversight information remains insufficiently developed. The absence of explicit statutory provisions governing procedural requirements, limitations on authority, evidentiary standards, personal data protection, and accountability mechanisms creates significant legal uncertainty regarding the use of social media content in tax administration.

Accordingly, this study emphasizes the necessity of establishing a comprehensive regulatory framework governing the use of electronic information in digital tax

[14] Indra Nurmansyah and Luthy Yustika, "Implementation of Personal Data Protection on Online Tax Websites DKI Jakarta," *International Journal of Science and Environment (IJSE)* 6, no. 1 (2026): 1044–52, https://doi.org/10.51601/ijse.v6i1.435.

administration. Such a framework should expressly incorporate the principles of legality, legal certainty, proportionality, accountability, transparency, and the protection of taxpayers' constitutional rights. Establishing this legal framework is essential not only for enhancing the effectiveness of digital tax oversight but also for ensuring that the modernization of tax administration remains consistent with the rule of law, due process, and the principles of good governance.

3.2. Regulatory Ambiguity Concerning the Directorate General of Taxes' Authority to Issue Requests for Explanation of Data and/or Information (SP2DK) to Content Creators

Although Indonesia's positive law authorizes the Directorate General of Taxes (DGT) to obtain and collect tax-related information, the existing legal framework does not expressly address the legal status of electronic information derived from social media platforms. This regulatory gap creates a vague legal norm that may undermine legal certainty, affect the protection of taxpayers' constitutional rights, and call into question the legitimacy of administrative actions undertaken by the tax authority.

The first area of normative ambiguity arises from the phrase "data and information related to taxation" contained in Article 35A of the Law on General Provisions and Tax Procedures (KUP Law). The explanatory memorandum to this provision primarily refers to information concerning taxpayers' business activities, business turnover, income, assets, and economic transactions that are generally maintained by government agencies, financial institutions, professional associations, or other third parties. This provision was enacted at a time when Indonesia's tax administration system relied predominantly on conventional administrative and financial records.

With the rapid expansion of the digital economy, a fundamental legal question has emerged as to whether digital content—including photographs, videos, captions, live-streaming broadcasts, affiliate links, commercial hyperlinks, and other forms of online interaction—may be classified as "tax-related data" within the meaning of Article 35A. Although social media content may provide indications of economic activity relevant to tax obligations, neither the grammatical interpretation nor the systematic interpretation of the provision expressly establishes that publicly available social media content constitutes tax-related information subject to collection by the tax authority. This interpretive uncertainty demonstrates the existence of a vague legal norm that may result in inconsistent interpretations and administrative practices.

A second source of normative ambiguity concerns the phrase "other parties" in Article 35A of the KUP Law. The provision requires government agencies, institutions, professional associations, and other parties to provide tax-related information to the Directorate General of Taxes. However, the emergence of global digital platforms raises important questions regarding the scope of the term other parties within the digital environment. It remains unclear whether multinational social media companies and cloud-based platform providers fall within this category and are therefore obligated to provide information to the DGT. Likewise, uncertainty exists as to whether content creators themselves should be regarded as direct sources of tax information or whether the DGT may lawfully rely on publicly accessible social media content without submitting a formal request to the platform operator.

The cross-border nature of social media platforms further complicates the interpretation of the term "other parties." Unlike traditional domestic entities, digital platforms operate across multiple jurisdictions and are governed by their own privacy policies, the domestic laws of their countries of incorporation, and various international data protection regimes. Consequently, treating multinational digital platforms as equivalent to domestic third parties for tax administration purposes requires a more explicit statutory foundation than is currently provided under the KUP Law.

A further area of regulatory ambiguity concerns the phrase "collecting data" contained in Government Regulation No. 31 of 2012. Although the regulation authorizes the Directorate General of Taxes to collect additional information when the available data are insufficient for tax administration purposes, it does not clarify whether this authority extends to digital collection techniques such as web crawling, web scraping, data mining, application programming interfaces (APIs), social network analysis, or artificial intelligence-driven automated processing.

Traditional methods of data collection differ fundamentally from large-scale digital data processing. Modern digital technologies are capable of collecting vast quantities of information, linking multiple digital accounts, generating detailed taxpayer profiles, assigning compliance risk scores, and predicting taxpayer behavior through algorithmic analysis.[15] Accordingly, the general statutory authority to "collect data" should not be interpreted as implicitly authorizing all forms of automated, large-scale digital data processing in the absence of explicit procedural safeguards and detailed legislative regulation. Such an interpretation would be inconsistent with the principles of legality, legal certainty, proportionality, and accountable public administration.

This regulatory ambiguity creates horizontal inconsistency with other legal regimes, particularly the Electronic Information and Transactions Law (EIT Law) and the Personal Data Protection Law (PDP Law). Although the EIT Law recognizes electronic information as legally admissible evidence, it also requires that the collection and use of electronic information involving personal data be supported by a clear legal basis.

Similarly, the PDP Law mandates that all personal data processing comply with the principles of legality, purpose limitation, data minimization, accuracy, transparency,

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15 Eugenia Politou et al., "Profiling Tax and Financial Behaviour with Big Data Under the GDPR," *Computer Law & Security Review* 35, no. 3 (2019): 306–29, https://doi.org/10.1016/j.clsr.2019.01.003.

security, and accountability. This study finds that the Law on General Provisions and Tax Procedures (KUP Law) does not provide an operational framework explaining how these principles should be implemented when the Directorate General of Taxes (DGT) relies on social media content as the basis for tax administrative actions. Consequently, a potential normative conflict arises between the DGT's statutory authority to collect tax-related information under the KUP Law and its obligation to protect personal data under the PDP Law.

Norms governing administrative authority should be drafted with sufficient clarity to enable taxpayers to foresee the circumstances under which the government may collect and use their personal data, as well as the procedures governing such use. Taxpayers should be able to determine which categories of social media content may trigger tax oversight, how such information is obtained, the applicable verification procedures, the evidentiary standards required for administrative action, and their right to provide clarification when the information relied upon is inaccurate or misleading. The absence of these procedural safeguards undermines the principle of foreseeability, a fundamental element of the rule of law, because individuals are unable to predict the legal consequences of governmental action with reasonable certainty.[16]

These findings differ fundamentally from those reported in earlier studies. Previous research primarily examined the low level of tax compliance among content creators and emphasized the importance of technological innovation in strengthening tax oversight. Those studies generally viewed digital footprints as valuable sources of information capable of improving the efficiency and effectiveness of tax administration.[17] By contrast, the present study demonstrates that technological effectiveness cannot be separated from the procedural legality governing its application. The principal issue is therefore not whether digital technologies are capable of detecting digital economic activity, but whether the legal framework provides an adequate statutory basis for their use. In this respect, the study broadens the discourse on digital taxation by positioning the protection of taxpayers' constitutional rights as an essential component of the modernization of tax administration.

Social media content may appropriately be used as a preliminary indicator of potential tax noncompliance; however, it should not serve as the sole basis for issuing a Request for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan—SP2DK) without prior verification. To satisfy the requirements of due process of law, the use of social media content should meet at least

[16] Zahermann Armandz Muabezi, "Negara Berdasarkan Hukum (Rechtsstaats) Bukan Kekuasaan (Machtsstaat)," *Jurnal Hukum Dan Peradilan* 6, no. 3 (2017): 421–46, https://doi.org/10.25216/jhp.6.3.2017.421-446.

[17] Jamilah, "Analisis Strategi Direktorat Jenderal Pajak Dalam Meningkatkan Kepatuhan Wajib Pajak Content Creator Di Kota Parepare"; Kajamati et al., "Program DJP Dalam Mengoptimalisasi Kepatuhan Wajib Pajak Content Creator Di Era Ekonomi Digital"; Putri et al., "Dari Konten Ke Kewajiban: Analisis Hukum Pajak Atas Aktivitas Influencer Di Media Sosial"; Ramadhani et al., "Pengawasan Pajak Terhadap Influencer Dan TikTok Affiliate: Tantangan Baru Perpajakan Digital Indonesia."

five minimum criteria: (1) a demonstrable connection between the digital content and the taxpayer's alleged income or business activity; (2) reliable identification of the relevant taxpayer; (3) comprehensive documentation of the source and method of obtaining the information; (4) cross-verification with other tax-related data; and (5) adequate disclosure to the taxpayer regarding the factual and legal basis for issuing the SP2DK.[18] These requirements operationalize the principles of legality and accountability, ensuring that the SP2DK does not become an instrument that effectively shifts an excessive evidentiary burden onto taxpayers based solely on visual representations appearing on social media.

The evidentiary threshold for using social media content in tax audits should be substantially higher than that applicable to the issuance of an SP2DK. A tax audit may result in tax assessments, administrative penalties, and subsequent tax litigation, thereby producing significantly greater legal consequences. Accordingly, social media content should never constitute the sole evidentiary basis for an audit. Instead, it should function only as a compliance risk indicator that must be corroborated through tax returns, withholding tax records, financial transaction data, third-party information, data obtained from digital platforms, and the taxpayer's own explanations. Such an approach does not diminish the supervisory authority of the Directorate General of Taxes; rather, it enhances the legitimacy of audit outcomes by ensuring that administrative decisions are supported by objective, proportionate, and verifiable evidence.

These findings underscore the need for a comprehensive reconstruction of the legal framework governing digital tax oversight through the integration of the KUP Law, the EIT Law, and the PDP Law. Such a framework should, at a minimum, establish: (1) a statutory definition of digital tax data; (2) the scope of the DGT's authority to obtain and process electronic information; (3) substantive limitations based on the principles of relevance and proportionality; (4) mandatory verification procedures prior to the issuance of an SP2DK or the initiation of a tax audit; (5) standards governing data security, retention, and disposal; (6) oversight and audit mechanisms for algorithmic and analytical systems used in tax administration; and (7) taxpayers' procedural rights to receive information, provide clarification, challenge inaccurate information, and request correction of erroneous data.

The future development of Indonesia's tax legislation should neither prohibit the Directorate General of Taxes from using social media content nor confer unlimited discretion to do so. Rather, the optimal regulatory model is one that permits the use of social media content only within a framework that is legally authorized, purpose-specific, relevant, proportionate, independently verified, transparent, secure, and accountable. Such a framework would strike an appropriate balance between the

[18] I. Ketut Ngastawa and I. Gusti Bagus Suryawan, "State Administrative Law Reform in Realizing Good Governance and Legal Certainty in Indonesia," *Journal Equity of Law and Governance* 8, no. 1 (2026): 81–88, https://doi.org/10.22225/elg.8.1.2026.81-88.

effectiveness of digital tax oversight and the protection of taxpayers' constitutional rights while reinforcing the legitimacy of tax administration in an increasingly digital economy.

4. CONCLUSION

Indonesia's tax legal framework, particularly the Income Tax Law and the Law on General Provisions and Tax Procedures (KUP Law), is substantively capable of encompassing income earned by content creators without requiring the establishment of a separate tax regime. However, this study identifies significant regulatory ambiguity in Article 35A of the KUP Law concerning the definition of tax-related data, the scope of the term "other parties," and the Directorate General of Taxes' (DGT) authority to collect and process digital information. These ambiguities fail to provide adequate legal certainty regarding the use of social media content for tax oversight purposes. Accordingly, social media content should be treated only as a preliminary indicator of potential tax noncompliance and must be corroborated through other sources of tax-related information while adhering to the principles of legality, proportionality, accountability, due process of law, and personal data protection. The findings contribute to the development of digital tax law by integrating perspectives from cyber law into the legal framework governing digital tax administration. Nevertheless, this study is limited by its normative legal methodology and therefore does not evaluate the empirical implementation of analytical technologies by the Directorate General of Taxes. Future research should incorporate empirical and comparative approaches to examine the practical implementation of digital tax oversight across different jurisdictions. In addition, legislative reform is needed to establish an explicit legal framework governing the collection and use of digital information in tax administration, thereby promoting a regulatory model that is adaptive, accountable, and consistent with the protection of taxpayers' constitutional rights.

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