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# The Role of Registered Certificate (SKT) as an Instrument of Legal Protection in Indonesian Tax Administration

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**ABSTRACT**

This study provides a normative legal analysis of the role and challenges of the Certificate of Registration (Surat Keterangan Terdaftar or SKT) as a fundamental legal instrument in Indonesia's tax administration system. The SKT serves not only as proof of legal authority but also marks the commencement of a taxpayer's formal tax obligations, whether for individuals or legal entities. Employing a regulatory review approach combined with scholarly literature and relevant legal doctrines, the study reveals that although the SKT is designed to uphold the principle of legality and strengthen the administrative validity of taxation, several practical issues persist. These include inconsistent interpretations, inefficient bureaucratic procedures, and the need for adaptation to digital systems and inter-agency data integration. Such challenges can lead to miscommunication, administrative oversight, and legal vulnerabilities for both taxpayers and tax authorities. To address these concerns, the study recommends regulatory harmonization, enhanced taxpayer education, stronger oversight mechanisms, and improved data verification and security systems. Streamlining administrative procedures and conducting periodic evaluations are essential to reinforce the SKT as a tool for legal protection and certainty within the national tax framework. These findings aim to offer both theoretical insight and practical recommendations for advancing tax law and improving fiscal administrative governance in Indonesia towards a more accountable and equitable system.

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## INTRODUCTION

The administration of taxation in Indonesia necessitates the existence of a legal instrument that ensures certainty for both the state and taxpayers, in line with the overarching goals of justice and utility within the tax collection system. One of the key legal constructs underpinning a taxpayer's formal recognition is the Certificate of Registration (SKT), as stipulated in Article 1 point 30 of the Directorate General of Taxes Regulation No. 4 of 2020. However, in practice, the administrative policy surrounding SKT still faces fundamental challenges, especially concerning differing interpretations, legal consequences, and the often inconsistent alignment between normative regulatory provisions and real world implementation (Sartono, 2022).

A primary issue is the insufficient understanding among taxpayers regarding the critical role of the SKT as legal proof of their tax status whether individual or corporate. Ambiguities in interpreting the function and standing of the SKT often lead to misapplications of tax rights and obligations, particularly during events such as data changes, taxpayer status transitions, or when claiming credit for taxes withheld by third parties (Nur Hakim, 2022). From an administrative standpoint, inefficiencies in recording and validating SKT data may result in errors such as identity mismatches, redundant records, and weakened enforcement capabilities of fiscal authorities (Risanto & Lubis, 2022).

On a normative level, the SKT should consistently reflect core regulatory frameworks, notably Law No. 36 of 2008 on Income Tax and its implementing regulations. Nonetheless, emerging practices have shown interpretative uncertainties and overlaps such as determining when the SKT serves as proof of tax obligations, what obligations are documented, and the extent of taxpayer involvement under Articles 21, 25, and 29 of the Income Tax Law. If left unresolved, these ambiguities could lead to unequal treatment among taxpayers and infringe upon the rights of compliant parties (Soerjatno, 2022).

The self assessment system adopted by Indonesia further complicates the scenario. Under this system, taxpayers are fully responsible for calculating, reporting, and fulfilling their tax obligations including those related to the SKT. In reality, many taxpayers continue to struggle with differentiating between obligations managed by third parties (e.g., employers or withholding agents) and those they must fulfill independently, such as income tax payments under Articles 25 and 29. This often results in procedural or administrative violations (Sari & Afriyanti, 2012).

Moreover, the strict requirements for monthly tax installment reporting and potential end-of-year underpayments regulated under Articles 25 and 29 of Law No. 36/2008 demand high levels of precision and discipline from taxpayers. Without a comprehensive grasp of the SKT's legal standing, errors in data entry, misinterpretation of obligations, or reporting lapses could lead to severe administrative or even criminal penalties under the tax law regime (Sartono, 2022). These issues underscore the urgency of a systematic and in depth normative legal analysis (Sinambela & Mardikaningsih, 2020).

Recent advances in the digitalization of tax administration such as the implementation of e-registration and the integration of civil and tax databases introduce both new opportunities and emerging challenges in managing SKT issuance (Kusen et al., 2023; Nurhadi et al., 2023). These developments highlight the increasing importance of legal certainty, particularly regarding the validity and security of taxpayer data contained in the SKT. Risks such as data breaches, identity manipulation, or misuse of the SKT for unlawful purposes could undermine the integrity of the entire tax system unless legal safeguards and oversight mechanisms are strengthened.

This study aims to examine the legal foundations of SKT issuance, assess its relevance and implications under prevailing tax laws, and analyze both normative and practical issues related to its implementation in Indonesia's tax administration system. It also seeks to contribute to the academic discourse on tax law by critically analyzing current regulatory practices and providing constructive recommendations to improve the overall quality of fiscal governance. A study of this nature is essential to reinforce the principles of legality and legal certainty in tax administration and to promote harmonization and development of tax law in support of more transparent and accountable public administration.

## RESEARCH METHODOLOGY

This study adopts a normative juridical approach, which is a legal research method that focuses on the examination of relevant primary and secondary legal sources. The normative method emphasizes the analysis of legislation, legal doctrines, and judicial decisions as its primary objects of inquiry. Consequently, the entire discussion is conducted within a legal normative framework rather than through empirical investigation. The research concentrates on the regulatory landscape surrounding the Certificate of Registration (SKT), including key instruments such as Directorate General of Taxes Regulation No. 4 of 2020, Law No. 36 of 2008 on Income Tax, and other related implementing regulations. The goal is to achieve an integrated and comprehensive understanding of the legal basis, legal implications, and implementation challenges associated with SKT in the Indonesian tax administration system.

Data for this study were gathered through library research, involving an extensive review and analysis of statutory regulations, secondary legal materials including scholarly literature, and official publications issued by the tax authorities. In addition, the study reviewed legal journals, academic articles, and court rulings related to tax disputes, whether directly or indirectly linked to the existence and governance of SKT. These sources were selected purposively to ensure analytical depth, relevance, and up to date content in accordance with rigorous standards of legal scholarship.

The data analysis in this research employs a qualitative normative technique, which involves interpreting legal norms systematically, grammatically, and teleologically. This analytical framework enables the researcher to conceptually dissect legal issues and draw reasoned, constructive conclusions regarding the regulation of SKT based on applicable legal principles, norms, and theories. Through this method, the study aims to offer both theoretical contributions to the field of tax law and practical recommendations for improving regulatory frameworks and administrative practices related to SKT in Indonesia.

## FINDINGS AND DISCUSSION

The analysis of the Certificate of Registration (SKT) as an integral component of Indonesia's tax regulatory framework is of critical legal importance. Under Article 1 point 30 of the Directorate General of Taxes Regulation No. PER-04/PJ/2020 (hereinafter referred to as DGT Regulation 4/2020), the SKT is defined as a formal certificate issued by a Tax Office (KPP) or a Tax Counseling and Consultation Service Office (KP2KP). It functions as an official declaration that a taxpayer has been duly registered in the system administered by the Directorate General of Taxes. This certificate serves as a legal acknowledgment of the taxpayer's identity and forms the basis for fulfilling all tax related rights and obligations. From a legal perspective, the existence and regulation of legal instruments such as the SKT must be examined through the lens of applicable positive law to ensure scientifically accountable interpretations and applications (Anggia, 2019).

The SKT, as established in DGT Regulation 4/2020, holds substantial legal significance. It serves not only as proof of taxpayer registration but also as a tool to ensure legal certainty within the tax administrative system. This aligns with the principle of legality in tax law, which demands clarity on who is obligated to pay taxes, under what circumstances, and from which point in time (Hardyansah et al., 2023). Hence, possession of the SKT is a fundamental prerequisite for engaging in tax-related activities. Without it, an individual or entity cannot be formally recognized as a taxpayer within Indonesia's tax system. This underscores the necessity of analyzing SKT provisions in the context of legal justice and the enforcement of non-discrimination principles in national taxation.

The annex of DGT Regulation 4/2020 outlines the SKT format, which consists of four core elements: taxpayer name, Taxpayer Identification Number (NPWP), National Identity Number (NIK), and taxpayer classification. Each of these elements carries distinct legal implications. For instance, the NPWP functions as a unique identifier for tax purposes and is essential for all tax compliance processes, including filing and payment. Meanwhile, the integration of NIK reflects the synchronization of demographic and taxation data systems. Additionally, the classification section distinguishes between individual taxpayers, corporate entities, and permanent establishments. A thorough analysis of the SKT structure is crucial, given its direct relevance to principles of transparency, accountability, and data integrity as mandated by Indonesia's fiscal regulatory framework.

Beyond its administrative nature, the SKT also serves as a verification and legal identification instrument for taxpayers. Thus, the SKT is not merely a formal certificate but also a representation of the state's tax law enforcement mechanisms (Dan, 2022). Taxpayer rights and obligations are only activated upon issuance of the SKT by competent authorities. This conceptualization highlights the SKT's role in promoting a fair and integrated tax system. Within Indonesia's tax administration system, the SKT acts as both a preventive and corrective tool against tax evasion, embodying Article 23A of the 1945 Constitution of the Republic of Indonesia, which stipulates that tax matters must be governed by law (Hamdani et al., 2023).

Furthermore, the tax obligations listed in the SKT carry legally binding force for taxpayers. In practice, these details serve as the primary reference for taxpayers in fulfilling their tax responsibilities (Aryani & Tambunan, 2022). However, consistent with the principle of legality and the doctrine of lex specialis derogat legi generali, the obligations outlined in the SKT must always conform to prevailing tax legislation, particularly Law No. 36 of 2008 on Income Tax (Law 36/2008). As such, the content of SKTs must be periodically reviewed and updated to prevent normative inconsistencies between tax administration practices and the underlying legal framework.

Law 36/2008 explicitly addresses the mechanism for withholding income tax under Article 21 (PPh Article 21), which is a core obligation within Indonesia's tax regime. According to Article 21(1), income earned by individual resident taxpayers from employment, services, or other activities must be subject to withholding by employers, government treasurers, pension funds, corporate entities, or event organizers. This provision is vital in clarifying the legal responsibilities of withholding agents and specifying taxable income sources, thus reinforcing legal certainty for both taxpayers and withholders (Poluan et al., 2024).

Significantly, under Article 21 (1), the obligation to withhold and report income tax does not fall on the individual employee (WPOP) but on the employer or the institution disbursing income. Within a normative legal framework, this distinction affirms that the taxpayer (WPOP) is merely the subject of taxation, while the procedural obligation lies with the paying party. According to Mardikaningsih et al. (2022), this distinction is crucial in tax law as it differentiates between self-assessed obligations and those carried out under the withholding tax mechanism clarifying roles and responsibilities in the Indonesian tax system.

The withholding of Income Tax under Article 21 reflects the right of individual taxpayers (WPOP) to credit the amount of tax already withheld when reporting and paying their annual income tax. This is normatively regulated in Article 25(1) of Law No. 36 of 2008, which states that tax installments throughout the fiscal year may be reduced by the income tax previously withheld under Articles 21, 22, or 23. This provision upholds the principle of non-cumulativeness in taxation, ensuring there is no duplication in tax collection. From a legal standpoint, this principle safeguards taxpayer rights and helps prevent administrative errors in tax crediting.

Nevertheless, the withholding of Article 21 tax from individual recipients of income does not imply that those individuals bear direct obligations regarding the withholding, reporting, or remittance of such tax. These administrative responsibilities lie entirely with the employer (Poluan et al., 2024). Therefore, Article 21 tax obligations are typically not included in the Taxpayer Registration Certificate (SKT) of individual taxpayers. This omission is consistent with the legal doctrine separating tax subjects from the parties responsible for fulfilling tax obligations (principle of separation between subject and tax duty bearer), a concept widely recognized in tax law theory (Saputra et al., 2025).

In contrast, individuals engaged in independent businesses or freelance professions (self employed) are subject to a different tax obligation structure than regular employees. Their SKT will reflect obligations under Articles 25 and 29 of the Income Tax Law, as outlined in the respective explanatory provisions of Law No. 36 of 2008. Article 25 regulates monthly tax installments calculated and paid directly by the taxpayer based on income from business activities. Article 29, meanwhile, pertains to the settlement of any tax shortfalls when the final annual tax liability exceeds the sum of prepaid taxes, including Article 25 installments and withholdings from other articles. These rules affirm the characteristics of Indonesia's self-assessment system and underscore the importance of accurate SKT documentation (Soerjatno, 2022).

Under the self-assessment model, the calculation of Article 25 monthly installments for self-employed individuals must refer to the prior year's Annual Tax Return (SPT), as detailed in the explanatory notes of Article 25 (Adiyanta, 2022). This requirement emphasizes a key feature of the modern Indonesian tax system: empowering taxpayers to proactively compute and report their own tax liabilities (Putri & Pratomo, 2015). Consequently, Article 25 tax obligations are explicitly assigned to individuals with business income and should be clearly stated in the SKT issued by the local tax office, providing a legal basis for monthly tax supervision (Panggabean & Tampubolon, 2018).

Specifically for individual taxpayers categorized as certain entrepreneurs such as retail traders operating one or more business premises the Directorate General of Taxes has issued tailored regulations concerning the computation, reporting, and payment of Article 25 income tax. These guidelines, found in implementing regulations and various circular letters, aim to provide legal certainty, fairness, and administrative ease for small and medium sized enterprises (SMEs), while also preserving the integrity of national tax data (Soerjatno, 2022). As such, the format and content of the SKT for individual entrepreneurs play a pivotal role in establishing their legal standing within the tax administration, consistent with the principle of equality before the law.

Article 29 income tax is a logical extension of the self-assessment framework, where the taxpayer bears full responsibility for the accuracy of their annual tax computations. According to Article 29 of Law No. 36/2008, if, upon final annual calculation, the tax owed exceeds the credited amount including withholdings and monthly installments the taxpayer must settle the outstanding balance before filing their Annual Tax Return. Therefore, it is essential that SKTs explicitly include this obligation to ensure taxpayer awareness, transparency, and administrative accountability.

It is important to note that Article 29 obligations are not punitive but are part of the normative process to ensure the final tax amount reflects the taxpayer's actual economic activity for the year. Failure to fulfill this obligation may lead to administrative or criminal consequences under the relevant taxation laws. Hence, listing Article 29 in the SKT carries normative legal force and serves a preventive function by promoting continuous taxpayer compliance (Migang & Dirmayani, 2017).

From a legal perspective, understanding the interrelationship among Articles 21, 25, and 29 is crucial to demonstrate the logical, systematic, and consistent integration of tax norms in the Indonesian legal framework. In practice, Article 21 tax obligations appear only in the SKTs of corporate taxpayers or employers, while Articles 25 and 29 are specified in the SKTs of individual taxpayers engaged in business or independent work. This aligns with the principles of non overlapping tax obligations and clarity of responsibility, ensuring that each taxpayer understands their roles without ambiguity (Risanto & Lubis, 2022).

Procedures for issuing, revising, or updating SKTs are strictly regulated under Director General Regulation No. 4/2020, including provisions on cancellation, data changes, or changes in taxpayer status (e.g., death, marital status, etc.). All modifications must be supported by a formal request and documentation submitted by the taxpayer, and are processed through administrative review in accordance with the Standard Operating Procedures (SOP) outlined in the regulation (Apriyandi & Prasetyo, 2022). Strict adherence to these procedures, along with robust verification mechanisms, serves as a safeguard against falsified data and ensures the efficiency of legal proceedings in case of future disputes. This process further reinforces the legal principle of lex certa (legal certainty) in all matters of tax administration.

Within the context of administrative law enforcement in Indonesia, the Tax Registration Certificate (SKT) is a public legal instrument that serves both administrative and evidentiary purposes. It plays a crucial role in legal proceedings concerning tax disputes, as outlined in Articles 77 and 78 of Law No. 14 of 2002 on the Tax Court. In cases involving objections, appeals, or lawsuits related to a taxpayer's status, identity, or obligations, the SKT is often presented as a primary piece of evidence in court (Maharni, 2019). Hence, the integrity and accuracy of information contained within the SKT must be continuously verified and updated to preserve its legal validity throughout judicial processes.

From a theoretical standpoint, the SKT exemplifies the positivist-legalistic approach in public administration prioritizing codified legal norms as the foundation of governance. Nonetheless, implementation must also take into account substantive justice to ensure that tax regulations are not only procedurally correct but also equitable and proportionate for taxpayers (Himawan et al., 2022). Legal coherence among the SKT, its implementing regulations, and the primary tax laws is essential to prevent legal uncertainty or normative inconsistencies within the tax regime.

Looking ahead, the ongoing digital transformation of tax administration through systems like e-registration, electronic SKT issuance (e-SKT), and inter-agency data integration is expected to enhance the reliability and enforceability of SKTs. This modernization demands that any regulatory updates be promptly reflected in revised Standard Operating Procedures (SOPs), updated SKT formats, and adjustments in information content to maintain relevance and accountability. The existence and quality of SKTs, therefore, serve as measurable indicators of the transparency and efficiency of Indonesia's tax system in responding to globalization and digitalization trends (Tsindeliani et al., 2022).

Consequently, the SKT, as comprehensively governed by Director General Regulation No. 4/2020, Law No. 36/2008, and their respective implementing regulations, represents a legal framework that affirms the administrative identity of taxpayers. It reflects the principles of a modern, fair, transparent, and accountable taxation system. The normative legal paradigm that underpins the SKT requires a high degree of compliance, accuracy, and integrity from both tax authorities and taxpayers. A comprehensive legal analysis of the SKT can thus serve as a doctrinal foundation for public policy decisions and as a scholarly reference in the reform and development of Indonesia's tax law.

## CONCLUSION

Based on a normative legal analysis, the Tax Registration Certificate (SKT) holds a central role in Indonesia's tax administration as a legal document that formally recognizes a taxpayer's status and marks the commencement of their tax obligations. The SKT helps the state verify taxpayer data, encourage compliance, and strengthen the integrity of fiscal administration. However, challenges persist both normatively and operationally ranging from interpretive discrepancies and bureaucratic inefficiencies to inconsistent practices in the field. These implementation complexities, particularly concerning data integration and digitalization, require closer attention to prevent legal uncertainty and administrative vulnerabilities for both taxpayers and the fiscal authority.

In light of these findings, it is recommended that the regulatory framework governing SKTs be systematically updated and harmonized to align with advancements in digital infrastructure such as e-registration and inter-agency data integration. The tax authority must also enhance public outreach and taxpayer education to ensure clarity regarding the legal significance of the SKT and avoid misinterpretation or administrative negligence. Strengthening verification procedures, safeguarding data, and ensuring transparency in SKT issuance and updates are vital to close administrative loopholes. Lastly, regular and responsive policy reviews should be undertaken to ensure that SKTs remain a relevant and robust pillar of legal certainty within Indonesia's national tax system.

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