

Literature Review of Tax Audits: Reflections on the Minister of Finance Regulation Number 15 of 2025 Concerning Tax Audits

Riantari Maharani^{1*}, Biizni Putri Bengi¹, Chairanisa Natasha Miraza¹,
Muhammad Ichsan Adnan¹, Imam Gunanjar²

¹ Universitas Syiah Kuala

² Universitas Samudra

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ABSTRACT

Tax audits are an important tool in efforts to improve taxpayer compliance and optimize state revenue. In line with technological advancements and the increasing complexity of economic transactions, the Directorate General of Taxes has undergone a digital transformation through the implementation of the Coretax Administration System, which encourages the renewal of tax audit administration. This study aims to analyze the implementation of Minister of Finance Regulation Number 15 of 2025 on Tax Audits, which brings reforms in audit governance, including regulatory simplification, audit classification, transparency through Terms of Reference, and the digitization of audit document submission. This study employs a descriptive literature review method, drawing from relevant regulations and literature in the field of taxation. The results of the study indicate that the implementation of this regulation has been able to streamline the audit process, increase legal certainty, and contribute to tax education for taxpayers through audits that utilize databases. This reform is expected to strengthen a fair, transparent, and accountable national tax system and encourage voluntary compliance by taxpayers to support national development.

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Corresponding Author:

Riantari Maharani | Universitas Syiah Kuala

Email: riantarimaharani@usk.ac.id

1. Introduction

Taxes are a primary source of state revenue and play a strategic role in financing national development. Tax revenues are used to support sustainable development in various sectors, including education, health, infrastructure, and social protection, thus impacting the welfare of the wider community (Pohan, 2021). To maximize tax revenues, effective government oversight is necessary, one of which is through tax audits. Tax audits are a series of activities to collect and process objective data, information, and evidence to test taxpayer compliance with tax obligations (Arifin, 2021).

Tax audits play an important role in detecting potential non-compliance, whether caused by administrative errors or deliberate tax avoidance by taxpayers (Pratiwi, 2022). Tax audits enable tax authorities to verify the accuracy of the data listed in tax returns against actual conditions on the ground, thereby reducing the potential for tax evasion and encouraging voluntary compliance among taxpayers (Putri, 2023). Tax audits are not only intended for supervision and law enforcement, but also serve as an educational tool to help taxpayers understand their tax rights and obligations (Handayani, 2020). Furthermore, tax audits are also one of the government's efforts to realize the principles of fairness and legal certainty in tax collection (Raharjo, 2021).

Along with economic, transactional, and technological developments, Indonesia's tax administration system has also undergone reforms through the implementation of the Coretax Administration System (Coretax). This situation has necessitated adjustments to the tax audit business process to make it more adaptive, efficient, and in line with the principles of fairness and legal certainty. Previously, tax audits were regulated separately in Minister of Finance Regulation No. 17/PMK.03/2013 on Procedures for Tax Audits and Minister of Finance Regulation No. 256/PMK.03/2014 on Procedures for Tax Audits and Investigations of Land and Building Taxes. In an effort to simplify and standardize existing regulations, the government, through the Ministry of Finance, has issued Minister of Finance Regulation No. 15 of 2025 on Tax Audits.

Minister of Finance Regulation No. 15 of 2025 introduced several significant changes to tax audit governance, including adjusting the audit type to comprehensive, focused, and specific audits, accelerating audit timeframes, limiting the extension of audit time, and strengthening transparency through the provision of Terms of Reference to taxpayers. Furthermore, this regulation mandates a discussion of interim findings prior to submitting the Audit Result Notification Letter, provides taxpayers with the opportunity to submit documents during the discussion phase, and allows for both electronic and written document submission. All of these transformations are aimed at improving audit quality, accelerating the completion process, and ensuring legal certainty for taxpayers. These changes make tax audits not only a means of ensuring state revenue, but also a tool for educating and fostering taxpayer compliance in a fairer, more transparent, and more efficient manner.

2. Research Methodology

This study uses a qualitative research method with a descriptive literature review approach to analyze the implementation of tax audit policies based on Minister of Finance Regulation No. 15 of 2025. This approach was chosen because it is in line with the research objectives, which focus on collecting, reviewing, and analyzing literature to gain a deeper understanding of tax audits in supporting compliance and optimizing state revenue (Moleong, 2017; Creswell & Poth, 2018). The literature review method is considered relevant for exploring the relationship between tax audit policies and tax administration practices, as well as the effectiveness of policies in improving taxpayer compliance (Sugiyono, 2019). This study uses secondary data sourced from tax regulations, official reports from the Directorate General of Taxes, scientific journal articles, and literature related to tax audits (Mardiasmo, 2021; Pohan, 2021; Arifin, 2020).

Data collection techniques were conducted through systematic literature studies, including searching national and international journal databases, collecting relevant regulatory documents, and reviewing previous research on tax audits. Data analysis was conducted descriptively and analytically, identifying relevant literature, classifying information based on tax audit themes, policy effectiveness, and taxpayer compliance, and interpreting the findings to relate them to the latest policy substance in Minister of Finance Regulation No. 15 of 2025 (Hanif & Budiono, 2021). Through this approach, the research is expected to provide theoretical and practical contributions to understanding the role of tax audits as a crucial instrument in optimizing state revenues, as well as providing recommendations for policy improvements that are adaptive to the development of digital tax administration systems.

3. Result and Discussion

The results of this study indicate that the implementation of Minister of Finance Regulation No. 15 of 2025 brings important reforms to the tax audit process in Indonesia. This Minister of Finance Regulation was born as an effort to simplify tax audit regulations by integrating previous provisions spread across Minister of Finance Regulation 17/PMK.03/2013 concerning Audit Procedures and Minister of Finance Regulation 256/PMK.03/2014 concerning Procedures for Auditing and Researching Land and Building Taxes, into a single regulation that is more systematic and able to adapt to developments in the digitalization of tax administration.

Along with economic development, transaction complexity, and advances in information technology, Indonesia's tax administration system has also undergone significant updates through the implementation of Coretax. This system is the backbone of the digital transformation of tax administration, which aims to simplify, accelerate, and improve the accuracy of tax data management in Indonesia. This situation necessitates adjustments to tax audit business processes to make them more adaptive, efficient, and aligned with the principles of fairness and legal certainty. The consolidation of tax audit regulations through

Minister of Finance Regulation No. 15 of 2025 aligns with the policy direction of Coretax implementation, which integrates all tax administration services into a single platform.

This policy supports the creation of a single data policy within the tax system, enabling integrated access to taxpayer tax data by all relevant units within the Directorate General of Taxes, including the tax audit unit. This policy is a strategic step to improve efficiency, transparency, and ease of access, both for the tax authorities in conducting audits and for taxpayers in exercising their tax rights and obligations appropriately and accountably. The implementation of valid and up-to-date data-based tax audits can also be optimized, reducing the potential for duplicate audits and minimizing administrative errors that often arise in manual processes (Pratiwi & Utami, 2022).

One of the important provisions in Minister of Finance Regulation No. 15 of 2025 is the classification of audit types into comprehensive, focused, and specific audits. A comprehensive audit is conducted on a taxpayer's tax obligations and rights for one or more types of taxes in a single tax year, while a focused audit is conducted within a specific scope based on risk analysis, and a specific audit is only conducted to examine one or more specific transactions deemed to have significant potential for non-compliance. This categorization provides clearer direction in the audit process, enhances the effectiveness of auditor resource utilization, and simplifies taxpayers' understanding of the scope of the audit they will undergo.

This division of audit types is also designed to increase audit effectiveness, with an emphasis on time efficiency and accuracy in testing taxpayers' tax obligations. Complete audits are conducted over five months, focused audits over three months, and specific audits over one month, with an additional 30 working days for each audit type if necessary. This division is a progressive step, as previously audits generally took longer and often experienced repeated extensions, creating uncertainty for taxpayers (Pohan, 2021; Putri & Hamzah, 2023). Establishing these deadlines not only provides legal certainty for taxpayers but also strengthens the accountability of the tax authorities in completing audits in a timely manner.

Equally important, Minister of Finance Regulation No. 15 of 2025 also strengthens transparency by providing taxpayers with the term of reference prior to the audit. The term of reference outlines the scope, objectives, and key information related to the audit, enabling taxpayers to understand the aspects to be examined and prepare relevant supporting documents. This policy aligns with the principles of good governance in tax administration, increases tax authorities' accountability, and strengthens taxpayer trust in the audit process. A study by Nurcahyani and Supriyanto (2021) shows that transparency in tax audits positively contributes to increased voluntary compliance, as taxpayers feel they are being treated fairly and openly by the tax authorities.

The submission of term of reference is a form of initial transparency in the audit process, allowing taxpayers to understand the scope of the audit from the outset, while the discussion of preliminary findings provides taxpayers with the opportunity to clarify and respond to the audit findings directly before the audit results are finalized. This procedure supports the

creation of a more communicative relationship between tax officials and taxpayers and provides space for taxpayers to actively participate in the audit process. This policy not only increases transparency in tax audits but also supports the principle of fairness in tax administration by giving taxpayers the opportunity to ensure that the audit results are based on valid and relevant evidence. (Handayani & Fitriani, 2020).

Minister of Finance Regulation No. 15 of 2025 also regulates the acceleration of audit timeframes, which previously often presented a problem due to the lengthy audits causing uncertainty for taxpayers (Sumaryati & Pratama, 2023). This acceleration of the audit timeframe is expected to expedite the audit process without compromising the quality of the results, thereby providing optimal legal certainty for taxpayers while encouraging increased voluntary compliance. In previous practice, many audits experienced repeated extensions, resulting in uncertainty and potentially high compliance costs for taxpayers. These limitations serve as an incentive for the tax authorities to improve efficiency and discipline in audit implementation (Nurcahyani & Supriyanto, 2021).

In addition, Minister of Finance Regulation No. 15 of 2025 also encourages the digitization of tax audit processes by accommodating the electronic submission of audit documents, in line with the direction of the Coretax implementation policy. The use of information technology in tax audits is not only aimed at speeding up administrative processes, but also at improving the accuracy of data and audit evidence required in the tax compliance testing process (Pratiwi & Utami, 2022). In this era of digitalization, data-based tax audits are important to mitigate administrative errors that often occur in manual audits, while minimizing the potential for interactions that could open opportunities for corruption or abuse of authority by tax officials.

Previous research has shown that the use of information technology in tax administration improves the quality of tax services and the efficiency of the audit process (Putri & Hamzah, 2023). This study's findings demonstrate that the implementation of digitalization in tax audits aligns with the government's efforts to strengthen good governance and accelerate the optimization of tax revenue. Furthermore, tax audit reforms through Minister of Finance Regulation No. 15 of 2025 also encourage tax audits as an educational tool for taxpayers to better understand their tax obligations and reduce the potential for tax avoidance.

From a fiscal policy perspective, the success of adaptive, efficient, and transparent tax audits will also support the country's fiscal stability. Improving tax compliance through audits will optimize state revenues, which can ultimately be used to support development financing, strengthen the social protection system, and provide better public services to the public (Mardiasmo, 2021). The implementation of Minister of Finance Regulation No. 15 of 2025 has a positive impact not only on improving tax administration but also on efforts to improve overall public welfare.

4. Conclusion

Tax audits play a strategic role in improving taxpayer compliance and optimizing state revenue. The implementation of Minister of Finance Regulation No. 15 of 2025 has brought about important reforms in tax audit governance through regulatory simplification, the establishment of comprehensive, focused, and specific audit types, the acceleration of audit timelines, and the strengthening of transparency through the submission of terms of reference to taxpayers.

The integration of tax audits with Coretax supports the realization of adaptive, efficient, and data-driven tax audits, thereby minimizing administrative errors, speeding up the audit process, and ensuring legal certainty for taxpayers. This transformation makes tax audits not only an instrument of supervision and law enforcement, but also a means of educating and fostering taxpayer compliance in a more transparent, fair, and accountable manner.

The implementation of digital-based tax audit policies and transparency in audits also has the potential to increase taxpayer trust in the tax authorities, minimize tax avoidance practices, and support government efforts to optimize state revenues, which will ultimately strengthen national development financing and improve public welfare.

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