

Juridical Review of Taxpayer Data Protection in Cases of Misuse of Digital Tax System Access

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ABSTRACT

The development of information technology has driven a significant transformation in the tax administration system in Indonesia through the digitization of services such as e-filing, e-billing, and the integration of NIK as an NPWP. This modernization aims to increase efficiency, transparency, and compliance, but at the same time poses serious risks in the form of leakage and misuse of taxpayers' personal data. Tax data is very sensitive because it includes identity, financial information, economic transactions, and compliance records, which in Law No. 27 of 2022 concerning Personal Data Protection (PDP Law) is categorized as specific data with high protection standards. In the legal context, the protection of taxpayer data is strengthened by Article 28G paragraph (1) of the 1945 Constitution and Article 34 of the KUP Law which requires tax officials to maintain confidentiality. The Directorate General of Taxes (DGT) as a data controller has the obligation to manage data in a legal, proportionate, and secure manner by implementing encryption, access control, and incident notification mechanisms. Failure to carry out these obligations can have administrative, civil, and criminal consequences. This study uses a normative juridical method with a statutory and conceptual approach to assess the effectiveness of taxpayer legal protection in digitalization. The results of the study emphasized the importance of harmonizing the PDP Law and the KUP Law as well as strengthening the DGT institution so that legal protection is more comprehensive, transparent, and able to maintain public trust in the digital tax system.

Keywords: Personal Data; Tax Digitalization; Legal Protection

INTRODUCTION

The development of information technology has brought fundamental changes in tax administration governance in Indonesia. The Directorate General of Taxes (DGT) as a fiscal authority modernizes by introducing various digital instruments, such as e-filing, e-billing, e-form, and the integration of the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP). This transformation is aimed at simplifying procedures, increasing transparency, and expanding the tax base. However, these technological advances also open up opportunities for the risk of leakage and misuse of taxpayer data. This is because digitization stores personal data on a large scale that is very sensitive. The PDP Law recognizes personal data as a fundamental right inherent in every

individual.¹ In the context of taxation, taxpayer data is a category of personal data that must be kept confidential. Therefore, tax digitalization requires a strong legal foundation to ensure the protection of taxpayers' rights.

Tax data has special characteristics that distinguish it from other general administrative data. Tax information not only contains personal identity, but also includes financial data, economic transactions, and legal compliance records.² The PDP Law expressly categorizes financial data as personal data that is specific and must receive extra protection. In practice, the leak or misuse of tax data can cause significant losses for taxpayers, both financially and reputationally. For example, the misuse of tax data by individuals can be used as a means of extortion, abuse of authority, and administrative malpractice. In the context of tax law, data protection is part of taxpayers' rights as stipulated in Article 34 of the KUP Law which requires tax officials to maintain confidentiality. Failure to carry out these obligations not only violates the KUP Law, but also contradicts the principle of personal data protection in the PDP Law. Therefore, there needs to be harmonization of regulations so that the protection of taxpayer data is more comprehensive.

The vulnerability of digital systems in taxation is evident from various incidents of interference and alleged abuse of access by tax officials. In practice, the DGT's digital system often experiences errors during times of high load, such as the annual tax return reporting period. This condition often causes delays for taxpayers in fulfilling their obligations, which ultimately has the potential to cause administrative sanctions. In addition, there is a potential for illegal access to tax data by internal and external parties. The PDP Law provides an obligation for data controllers, in this case the DGT, to ensure the security, confidentiality, and integrity of managed data. Article 35 of the PDP Law regulates the obligations of personal data controllers in preventing unauthorized access. If the data controller fails to carry out these obligations, then the taxpayer as the data subject has the legal right to demand protection.³ This emphasizes the need for state responsibility in maintaining public trust in the digital tax system.

The state's obligation to protect taxpayer data has a constitutional basis. Article 28G paragraph (1) of the 1945 Constitution guarantees the right to a sense of security and protection of personal, family, and property. This protection also includes the digital aspect, especially after the PDP Law is present as a specific legal instrument regarding personal data. In taxation, this obligation is strengthened by the principle of confidentiality as stipulated in the KUP Law. Thus, the state is not only obliged to collect taxes, but also to protect taxpayer data from all forms of violations.⁴ Inadequate legal protection will harm taxpayers and undermine the legitimacy of the DGT as a tax authority. Therefore, strengthening regulations and protection mechanisms is a necessity.

¹ Kartiko, N. D., Soegiono, S. P., Siswanto, C. A., & Karo-Karo, R. P. P. (2023, November). Konsekuensi Yuridis Pengaturan Perlindungan Data Pribadi Terhadap Data Wajib Pajak Dalam Perspektif Perpajakan. In *National Conference on Law Studies (NCOLS)* (Vol. 5, No. 1, pp. 355-365).

² Alodia, I., Widjiastuti, A., & Wartoyo, F. X. (2024). Optimalisasi Pelindungan Hukum Data Wajib Pajak Pada Penerapan Sistem Automatic Exchange Of Information (AEoI). *Jurnal Hukum Lex Generalis*, 5(12).

³ Huda, M. A. (2025). *TINJAUAN YURIDIS KEPATUHAN TERHADAP PEMENUHAN KEWAJIBAN PEMBAYARAN PAJAK BAGI SETIAP WAJIB PAJAK (STUDI KASUS DI KANTOR PELAYANAN PAJAK PRATAMA KABUPATEN KUDUS)* (Doctoral dissertation, Universitas Islam Sultan Agung Semarang).

⁴ Alodia, I., Widjiastuti, A., & Wartoyo, F. X. (2024). Optimalisasi Pelindungan Hukum Data Wajib Pajak Pada Penerapan Sistem Automatic Exchange Of Information (AEoI). *Jurnal Hukum Lex Generalis*, 5(12).

Effective safeguards will create a balance between taxpayers' fiscal obligations and their constitutional rights as citizens.

The PDP Law explicitly provides legal protection for data subjects who feel aggrieved by data management violations. Article 5 of the PDP Law affirms the rights of data subjects, including the right to confidentiality, access, and correction of incorrect personal data. In the context of taxation, taxpayers can claim their rights in the event of errors, leaks, or misuse of data by officials or third parties. This creates new legal space for taxpayers to file civil lawsuits or report alleged criminal violations. The criminal provisions in the PDP Law strengthen protection aspects, such as criminal threats for perpetrators who deliberately access or disseminate personal data without rights.⁵ Thus, the PDP Law is a complement and reinforcement of the KUP Law which previously only emphasized the administrative aspect. The integration of the two will result in a legal system that is more responsive to the challenges of the digitalization era. This kind of protection also strengthens the position of taxpayers as legal subjects who are entitled to data security guarantees.

Although normatively legal protection is available, the main problem lies in its implementation in the field. Many cases show that internal supervision of tax officials is still weak, thus opening up opportunities for abuse of authority. In addition, taxpayers' literacy regarding their rights to data protection is still low. In fact, the PDP Law provides a mechanism for complaints, dispute resolution, and compensation for victims of data breaches.⁶ This gap shows the urgent need to strengthen the DGT's institutional capacity in terms of digital data governance. This strengthening can be in the form of implementing data security standards, periodic audits, and enforcement of sanctions against violations. If the DGT is unable to ensure the implementation of protection in accordance with the PDP Law, public trust in the digital tax system will be weakened. As a result, the main goal of digitalization to improve tax compliance has not been achieved.

Juridical studies of taxpayer legal protection in the digitalization era are important as a basis for the development of regulations and policies. With normative analysis, it can be evaluated to what extent the rules in the KUP Law and the PDP Law have been aligned in providing adequate protection. This study also opens up space to compare with international practices, considering that data protection in taxation is a global issue.⁷ Many countries have adopted the principles of the General Data Protection Regulation (GDPR) which can be a reference for Indonesia. Thus, legal research serves not only to find weaknesses, but also to formulate recommendations for system improvements. This study also tests the conformity of regulations with the principle of the rule of law that prioritizes the protection of human rights. In the context of taxation, the taxpayer's right to data confidentiality must be placed in parallel with the obligation to pay taxes. This emphasizes that digitalization must not ignore the dimension of legal protection.

With the various descriptions above, it can be concluded that the digitalization of the tax system in Indonesia brings great benefits as well as serious risks to the protection of taxpayer data. The PDP Law exists as a legal instrument that provides strengthening

⁵ Kusuma, S. C. B. (2023). *Tinjauan Normatif Konsep Perlindungan Hukum Hak Privat Warga Negara Dalam Undang-Undang Nomor 27 Tahun 2022 Tentang Pelindungan Data Pribadi* (Doctoral dissertation, Universitas Islam Sultan Agung Semarang).

⁶ Arrasuli, B. K., & Fahmi, K. (2023). Perlindungan hukum positif Indonesia terhadap kejahatan penyalahgunaan data pribadi. *UNES Journal of Swara Justisia*, 7(2), 369-392.

⁷ Tsindeliani, I., Matyanova, E., Razgildeev, A., Vasilyeva, E., Dudnik, D., & Mikhailova, A. (2021). Tax optimization in the modern tax system under the influence of digitalization: Russian case study. *European Journal of Comparative Law and Governance*, 8(4), 429-452.

protection in the midst of the development of a technology-based tax administration system. However, implementation challenges require synergy between regulations, law enforcement, and public awareness. Without effective legal protection, digitalization can actually cause greater losses for taxpayers. Therefore, the protection of taxpayers' personal data should be seen as an integral part of the constitutional rights guaranteed by the state. This protection must be applied consistently so that public trust in the digital tax system increases. In the future, strengthening the integration between the KUP Law and the PDP Law will be the key to creating a modern, efficient, and fair tax system. Thus, digitalization can truly be an instrument of progress without sacrificing the rights of taxpayers.

METHOD

The research method used in this study is normative juridical legal research, which is legal research that focuses on written norms in laws and regulations and relevant legal doctrines. This approach was chosen because the main problem of the research lies in how legal protection for taxpayers in the era of digitalization of the tax system is regulated in a normative framework, especially through Law Number 27 of 2022 concerning Personal Data Protection (PDP Law). This research places the PDP Law as the main legal instrument that regulates the management and protection of personal data, including taxpayer data, which is juridically recognized as specific personal data.

In this normative juridical research, a statute approach is used by examining the relationship between the PDP Law, the Law on General Provisions and Tax Procedures (UU KUP), as well as its derivative regulations that regulate the confidentiality and security of taxpayer data. In addition, this study also uses a conceptual approach to understand the concept of legal protection, taxpayer rights, and data controller obligations from the perspective of administrative law and personal data protection law. With this approach, it can be analyzed the alignment between the state's obligation to ensure the confidentiality of tax data and the taxpayer's right to personal data protection.

The legal materials used consist of primary, secondary, and tertiary legal materials. Primary legal materials include relevant laws and regulations, namely the Constitution of the Republic of Indonesia of 1945, Law Number 6 of 1983 concerning General Provisions and Tax Procedures as last amended by Law Number 7 of 2021, and Law Number 27 of 2022 concerning Personal Data Protection. Secondary legal materials are in the form of legal literature, journals, research results, academic articles, and opinions of legal experts relevant to the topic of data protection in the context of taxation. Meanwhile, tertiary legal materials are in the form of legal dictionaries, encyclopedias, and other supporting sources that can clarify the understanding of the legal concepts used.

The analysis of legal materials is carried out by means of legal interpretation and systematization, so that a complete understanding of how taxpayer legal protection is guaranteed in the digitalization era. This analysis is carried out through grammatical, systematic, and teleological interpretation of the provisions in the PDP Law and the KUP Law to find out the purpose and purpose of the protection provided. With this method, the research is expected to produce comprehensive conclusions about the effectiveness of regulations in providing legal protection to taxpayers, as well as find legal loopholes that still need to be fixed.

DISCUSSION

1. The Position of Taxpayer Data as an Object of Legal Protection in the PDP Law

The position of Taxpayer data as an object of legal protection in Law No. 27 of 2022 concerning Personal Data Protection (PDP Law) has a strong basis, both juridically and constitutionally. Tax data, which includes identity, income, accounts, transaction flows, and compliance records, is clearly qualified as personal data. In fact, most of them fall into a specific data category because they include highly sensitive financial information.⁸ Thus, tax data is not only treated as administrative information, but also as a personal right that has stricter protection standards. This emphasizes that tax data protection must follow the principle of prudence as stipulated in the PDP Law.⁹

The constitutional basis for the protection of taxpayer data is found in Article 28G paragraph (1) of the 1945 Constitution which affirms the right of everyone to the protection of themselves, family, honor, dignity, and property. This norm expands the meaning of protection towards personal data that is directly related to the financial interests of citizens. Tax data is basically a reflection of a person's economic condition which falls within the scope of constitutional rights. Therefore, the state is obliged to ensure that the data is not only safe from leaks, but also processed with legal, transparent, and accountable mechanisms. The PDP Law is a concrete embodiment of the constitutional mandate in the realm of personal data management.

The processing of tax data by the Directorate General of Taxes has a clear basis for validity in the PDP Law, namely the public interest and the fulfillment of legal obligations. Taxation is even explicitly mentioned in the explanation of the PDP Law as a form of legitimate public interest.¹⁰ This emphasizes that the collection, storage, and utilization of tax data by the state is not a violation of privacy, but part of a legal obligation that must be carried out for the public interest. However, the existence of a legal basis does not mean that tax authorities are exempt from protection obligations. On the contrary, it demands that the processing be carried out proportionately, according to the purpose, and still uphold the principle of personal data protection.

The protection standards inherent in tax data include the obligation for data controllers to maintain confidentiality, security, and accountability in their management. The PDP Law establishes principles such as legal certainty, public interest, proportionality, and responsibility, which must be implemented in a tangible manner by the tax authorities. This is manifested in the form of data protection impact assessments for large-scale processing, the application of security technologies such as encryption and access control, to incident notification obligations in the event of a data leak.¹¹ In fact, for the context of large-scale public services such as taxation, the PDP Law requires the existence of a special data protection officer (DPO) who ensures that protection standards are applied consistently.

⁸ Hadwick, D. (2022). Peer Reviewed Articles: 'Behind the One-Way Mirror: Reviewing the Legality of EU Tax Algorithmic Governance'. *EC Tax Review*, 31(4).

⁹ Noonan, C., & Plekhanova, V. (2020). Taxation of digital services under trade agreements. *Journal of International Economic Law*, 23(4), 1015-1039.

¹⁰ Nirwana, M. A. (2022). Perlindungan Hukum Terhadap Data Pribadi Sebagai Hak Privasi Individual. *AL WASATH Jurnal Ilmu Hukum*, 3(2), 93-104.

¹¹ Arafat, Z. Y. (2023). *Perlindungan Hukum terhadap masyarakat pengguna Platform Online tentang Perlindungan Data Diri Pengguna menurut Undang-Undang nomor 27 tahun 2022 tentang Perlindungan Data Pribadi* (Doctoral dissertation, UIN Sunan Gunung Djati Bandung).

The integration of tax data protection is also strengthened by the KUP Law, especially Article 34 which requires tax officials to maintain the confidentiality of everything known from Taxpayers in the context of their positions.¹² This rule affirms confidentiality as a fundamental principle, with criminal threats for violating it. However, the KUP Law also provides limited exceptions, for example for judicial interests or strictly regulated state interests. Thus, the PDP Law and the KUP Law complement each other: the PDP Law provides a general framework for governance and technical obligations of protection, while the KUP Law emphasizes the confidentiality aspect of the tax sector and the accompanying criminal sanctions. The synergy of these two legal instruments shows that taxpayer data is not only an object of fiscal administration, but also a fundamental right that must be maintained through comprehensive protection standards.

2. Responsibilities of the Directorate General of Taxes as a Controller of Personal Data

The Directorate General of Taxes (DGT) has a strategic position as a controller of personal data in the context of digital taxation, as regulated in Law Number 27 of 2022 concerning Personal Data Protection (PDP Law). As the controller, the DGT determines the purpose and method of processing taxpayer data, both in the form of collection, storage, and use for fiscal purposes.¹³ This position imposes an obligation to comply with the principles of data processing, namely specific, legally valid, transparent, and ensuring accuracy and consistency. Thus, any data processing activity by the DGT is not only lawful under the obligations of tax law, but must also be subject to strict personal data protection standards in accordance with the PDP Law.

Articles 35 to 39 of the PDP Law affirm the DGT's obligation to maintain data security through technical and organizational steps. The DGT is obliged to prevent unauthorized access, maintain confidentiality, and ensure that the systems used are able to minimize the risk of leakage or misuse. The implementation of these obligations includes determining the level of security in accordance with the level of risk, making security policies, and periodic evaluation at least once a year on the effectiveness of the control system. In this context, the DGT must place data protection as a priority, considering the sensitivity of taxpayer information that is not only financial, but also residential.

The DGT's responsibilities are increasingly complex because data processing is carried out through various digital platforms such as e-Filing, e-Billing, and the Coretax system, as well as through the integration of NIK as an NPWP. This digital transformation demands the implementation of high information technology standards, including encryption, role-based access control, multi-layered authentication, and cybersecurity risk management.¹⁴ In addition, the DGT also partners with Tax Application Service Providers (PJAP) as data processors, so strict supervision mechanisms are needed in the form of compliance audits, processing contract clauses, and periodic vendor

¹² Rahman, F. (2025). Safeguarding Personal Data In The Public Sector: Unveiling The Impact Of The New Personal Data Protection Act In Indonesia. *UUM Journal of Legal Studies*, 16(1), 1-18.

¹³ Cenyvesta, M., & Gunadi, A. (2024). Konsep Tanggung Jawab Negara Terhadap Kewajiban Melindungi Data Pribadi Masyarakat di Indonesia (Studi Kasus Kebocoran Data NPWP Masyarakat Indonesia). *Jurnal Hukum Lex Generalis*, 5(12).

¹⁴ Nainggolan, R. P. Y., Tjiptabudy, J., & Matitaputty, M. I. (2025). Tanggung Jawab Pemerintah Terhadap Keamanan Data Diri Warga Negara Indonesia. *CAPITAN: Constitutional Law & Administrative Law Review*, 3(1), 54-65.

evaluations.¹⁵ This shows that the DGT's obligations do not only apply internally, but also extend to third parties involved in the management of taxpayer data.

The DGT's obligations do not stop at the technical security aspect alone, but also include the fulfillment of the rights of data subjects. The PDP Law provides the right for taxpayers to obtain access, make improvements, and request the deletion of data according to the retention period.¹⁶ The DGT is obliged to provide transparent and easily accessible service channels to follow up on such requests, although there are certain exceptions in the context of public interest or law enforcement. Furthermore, in the event of a data protection failure or leak, the DGT is obliged to deliver a notification to the data subject no later than three times twenty-four hours and report to the supervisory agency within seventy-two hours.¹⁷ This obligation demands structured incident management readiness through incident response playbooks, digital forensics, and emergency communication plans.

The DGT's negligence in carrying out its obligations as a controller of personal data can have serious legal consequences. The PDP Law regulates administrative sanctions in the form of warnings, temporary suspension of processing, deletion of data, and administrative fines of a maximum of two percent of annual revenue. In addition, there is a possibility of civil liability in the form of damages, as well as criminal liability in the event of intentional violations, with the threat of fines that can be multiplied if committed by the corporation. Therefore, the DGT's responsibility in protecting personal data is not only important to comply with regulations, but also key in building public trust in the digital taxation system. The success of the DGT in fulfilling this role will determine the legitimacy and sustainability of the modern tax system based on information technology.

3. The Effectiveness of Taxpayer Legal Protection Mechanisms in the Digitalization Era

The effectiveness of the legal protection mechanism for taxpayers in the digitalization era cannot be separated from the applicable legal framework, especially Law Number 27 of 2022 concerning Personal Data Protection (PDP Law) and the Law on General Provisions and Tax Procedures (KUP Law). The PDP Law provides broad rights to data subjects, including Taxpayers, such as the right to access, correct, delete, and demand compensation for personal data leaks. On the other hand, the KUP Law guarantees the confidentiality of tax data and provides a mechanism for objections and appeals in the event of an error in determination due to improper use of data. These two legal regimes are intertwined in the context of increasingly massive tax digitalization through the integration of the Population Identification Number (NIK) with the Taxpayer Identification Number (NPWP), thus making legal protection of personal data an important prerequisite in ensuring the fairness and certainty of tax law.¹⁸

¹⁵ Dias, S. L. (2024, March). Personal Data Protection and Public Disclosure of Data Relating to Taxpayers Debtors to the Portuguese Tax Authority. In *World Conference on Information Systems and Technologies* (pp. 317-324). Cham: Springer Nature Switzerland.

¹⁶ Bramantyo, G. A. R. (2025). *Kewajiban Perusahaan Telekomunikasi Terhadap Penghapusan Data Pada Nomor Telepon Daur Ulang Berdasarkan Perlindungan Data Pribadi* (Doctoral dissertation).

¹⁷ Somba, S. P., Koesomo, A. T., & Bawole, G. Y. (2024). TANGGUNG JAWAB PENGUSAHA DALAM MENGGUNAKAN FAKTUR PAJAK FIKTIF BERDASARKAN PERATURAN DIREKTUR JENDRAL PAJAK NOMOR PER-16/PJ/2018. *LEX PRIVATUM*, 13(5).

¹⁸ Widjaja, G. (2024). Balancing between Fiscal Interests and Privacy Data Protection. *Contemp. Readings L. & Soc. Just.*, 16, 787.

Practically, the legal protection of Taxpayers when data breaches or misuse occurs in several stages. First, data controllers such as the Directorate General of Taxes (DGT) have the obligation to notify data subjects and supervisory institutions of leak incidents no later than 3×24 hours. This step aims to ensure that Taxpayers are aware of potential risks so that they can take preventive measures. Second, Taxpayers can submit a request for correction, deletion, or termination of data processing to the DGT as the controller. If the response is considered inadequate, there is a complaint channel through the official channels of the DGT or the PDP supervisory agency, as well as a civil lawsuit or criminal report in accordance with the applicable legal provisions. Third, if the data leak has a direct impact on the incorrect tax determination, the Taxpayer can use the objection or appeal mechanism to correct the fiscal consequences.¹⁹

From a normative perspective, the available mechanism is comprehensive because it combines the rights of data subjects, the obligations of controllers, and the threat of administrative and criminal sanctions.²⁰ The existence of strict deadlines such as 3×24 hours for incident notifications and responses to data correction requests provide clear compliance standards. Sanctions that are layered ranging from administrative, criminal, to corporate liability also strengthen the power of legal protection. In addition, in the tax regime, legal protection is not only related to the aspect of privacy, but also guarantees fiscal justice through the mechanism of correction of erroneous tax determinations. Thus, theoretically, the legal protection of taxpayers has been designed to close the space for violations that are detrimental to data subjects and state finances.

However, in practice, there are still a number of weaknesses that hinder the effectiveness of this mechanism. The establishment of the PDP supervisory agency, which is supposed to play a central role in receiving complaints and imposing administrative sanctions, is still delayed. This makes law enforcement more dependent on general law enforcement officials or civil lawsuits that take longer. In addition, coordination between institutions such as the DGT, the Ministry of Communication and Informatics, and the State Cyber and Cryptography Agency still needs to be strengthened, especially in handling cross-sector data leak incidents. On the other hand, taxpayers' literacy regarding their rights within the framework of the PDP Law is still low, so many do not know the concrete steps that can be taken if their data is misused.

The effectiveness of taxpayer legal protection in the digitalization era is ultimately determined by a combination of normative compliance and practical implementation in the field. To measure such effectiveness, indicators that can be used include the data controller's compliance with the notification obligation within 3×24 hours, the speed of processing requests for data subject rights, the rate of success in correcting tax determinations due to data errors, and the number and quality of sanctions actually imposed on violators. Without strengthening institutions, coordination, and literacy, the existing legal mechanisms will only be formalistic without guaranteeing substantive protection for taxpayers. Therefore, the acceleration of the operation of the PDP supervisory agency, the preparation of integrated procedures between authorities, periodic security audits, and tax literacy programs oriented towards personal data rights

¹⁹ Adebiyi, O. O. (2023). Taxation in the digital age: an examination of the necessity, feasibility, and implications of taxing virtual infrastructures. *Asian Journal of Economics, Business and Accounting*, 23(23), 13-35.

²⁰ Tsindeliani, I. A., Anisina, K. T., Davydova, M. A., Kostikova, E. G., Migacheva, E. V., Proshunin, M. M., ... & Pavlova, E. Y. (2021). Transformation of the legal mechanism of taxation under the influence of digitalization: Russian case study. *Intertax*, 49, 437.

are important steps to ensure the effectiveness of real legal protection in the digitalization era.

CONCLUSION

The position of taxpayer data as an object of legal protection in Law No. 27 of 2022 concerning Personal Data Protection (PDP Law) emphasizes that tax data is not just administrative information, but a personal right that has strict protection standards. The data includes identity, financial information, and compliance records, most of which are classified as specific data because they are very sensitive. The constitutional basis through Article 28G paragraph (1) of the 1945 Constitution strengthens the state's obligation to ensure data protection as part of the basic rights of citizens. The Directorate General of Taxes (DGT) as the data controller has a legal obligation to manage taxpayer data in a legal, transparent, accountable, and proportionate manner. The PDP Law provides a framework of principles and obligations, while the KUP Law emphasizes the aspect of confidentiality with criminal sanctions for violations. The two form a comprehensive legal synergy in safeguarding the rights of taxpayers. The implementation of this protection requires the application of security technology, encryption, access control, and the existence of special data protection officials. The DGT is also obliged to ensure the fulfillment of data subjects' rights, such as access, repair, and deletion in accordance with retention provisions. In the event of a leak incident, the DGT is required to notify a maximum of 3×24 hours to protect the interests of taxpayers. Negligence in this obligation may result in administrative, civil, or criminal sanctions in accordance with the PDP Law. The main challenge lies in the increasingly complex and third-party digitization of taxation, so supervision and compliance must be tightened. Thus, the effectiveness of taxpayer legal protection is determined by normative compliance, institutional strengthening, and public literacy regarding personal data rights. In the end, the success of the DGT in maintaining the protection of taxpayer data is the key to the legitimacy of a fair, transparent, and sustainable digital tax system.

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