

The Effect of Data Protection Regulations in the UU ITE on the Collection and Use of Tax Data

Muh. Akbar Fhad Syahril¹ Wiwin Wiwin²

^{1 2} Faculty of Law, Andi Sapada Institute of Science and Business

Corresponding Email: akbar9.a9@gmail.com¹

Abstract

This study examines the influence of data protection regulations in the UU ITE on the collection and use of tax data in Indonesia. The provisions for personal data protection regulated in the UU ITE, such as the obligation to obtain taxpayer approval and ensure data security, have a significant impact on the process of collecting and managing tax data. Despite the challenges of implementation, strong data protection can increase taxpayer trust and compliance, thereby optimizing state revenue. The study suggests steps that tax authorities can take to collect data effectively while still protecting individual privacy.

Keywords : UU ITE, Personal Data Protection, Tax Data Collection, Taxpayer Compliance, Data Security.

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Pendahuluan

The protection of personal data has become an increasingly important issue in today's digital era, especially with the increasing use of information and communication technology in various aspects of life, including taxation.¹ In Indonesia, Undang-Undang Informasi dan Transaksi Elektronik (UU ITE) and Undang-Undang Perlindungan Data Pribadi (UU PDP) is the main legal basis in regulating personal data protection. Latest revision UU ITE through Undang-Undang No. 1 Tahun 2024 strengthening provisions on personal data protection, which has a significant impact on the collection and use of tax data.²

UU ITE stipulates that any use of personal data must obtain the consent of the data owner. This aims to protect the privacy rights of individuals and prevent the misuse

of personal data.³ In the context of taxation, this provision means that the tax authorities must obtain consent from taxpayers before collecting and using their personal data.⁴ This creates its own challenges for tax authorities in collecting the data needed for tax purposes.⁵

In addition, the UU PDP promulgated in 2022 also provides a more comprehensive legal framework for personal data protection.⁶ The law regulates various aspects of data protection, including the rights of data owners, the obligations of data controllers, and law enforcement mechanisms. In the context of taxation, UU PDP requiring tax authorities to ensure that

¹ Syahril, M. A. F., TL, A. D., Murdiono, M., & Asriyani, A. (2024). Artificial Intelligence dan Hak Asasi Manusia: Kajian Hukum tentang Potensi Bahaya di Indonesia. *Jurnal Litigasi Amsir*, 11(3), 359-364.

² Tsamara, N. (2021). Perbandingan Aturan Perlindungan Privasi Atas Data Pribadi Antara Indonesia Dengan Beberapa Negara. *Jurnal Suara Hukum*, 3(1), 53-84.

³ Syahril, M. A. F. (2023). Hukum Informasi dan Transaksi Elektronik.

⁴ Djafar, W. (2019). Hukum perlindungan data pribadi di indonesia: lanskap, urgensi dan kebutuhan pembaruan. In *Seminar Hukum dalam Era Analisis Big Data, Program Pasca Sarjana Fakultas Hukum UGM* (Vol. 26).

⁵ Rosadi, S. D., & Pratama, G. G. (2018). Urgensi Perlindungan data Privasi dalam Era Ekonomi Digital Di Indonesia. *Veritas et Justitia*, 4(1), 88-110.

⁶ Rosadi, S. D. (2023). *Pembahasan UU Pelindungan Data Pribadi (UU RI No. 27 Tahun 2022)*. Sinar Grafika.

the personal data they collect and use is protected in accordance with applicable regulations, including ensuring data security and preventing data leakage.⁷

Effective tax data collection is essential to ensure taxpayer compliance and optimize state revenue. However, with strict data protection provisions in place, tax authorities must find a balance between the need to collect tax data and the obligation to protect individual privacy.⁸ This requires a careful and transparent approach to the collection and use of tax data.

The implementation of data protection provisions in the UU ITE Law and the UU PDP also requires tax authorities to increase their technical and operational capacity.⁹ Tax authorities must have secure and reliable systems for managing personal data, as well as clear procedures for obtaining consent from taxpayers. In addition, tax authorities must be prepared to face legal challenges that may arise related to the protection of personal data.

On the other hand, strong personal data protection can also increase taxpayers' trust in tax authorities. When taxpayers feel that their personal data is well protected, they are more likely to comply with their tax obligations. Therefore, the protection of personal data is not only important from a legal perspective, but also from the perspective of tax compliance and revenue.¹⁰

However, there are still several challenges in the implementation of these data protection provisions. One of them is the lack of awareness and understanding of taxpayers regarding their rights related to personal data. Tax authorities need to

conduct more intensive socialization and education to taxpayers about the importance of personal data protection and how they can protect their rights.

Overall, the influence of data protection regulations in the ITE Law on the collection and use of tax data is very significant. This regulation requires tax authorities to be more careful and transparent in managing personal data, as well as to improve their technical and operational capacity. Despite the challenges in its implementation, strong personal data protection can increase taxpayer confidence and tax compliance, which will ultimately optimize state revenue.

Research Methods

This study uses normative legal research methods to examine the influence of data protection regulations in the UU ITE on the collection and use of tax data in Indonesia. This method focuses on the analysis of legal norms or rules written in laws and regulations, legal doctrines, and court decisions, with the aim of finding relevant legal rules, legal principles, and legal doctrines to answer the legal issues faced.¹¹ This approach is used to examine the internal aspects of the personal data protection provisions in the UU ITE and its implications for tax practices, so as to provide a deep understanding of how the regulation is implemented and its impact on taxpayer compliance.¹²

Analysis and Discussion

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The rapid development of information and communication technology has brought significant changes in various aspects of life,

⁷ Humairah, S. A. (2023). Upaya Penanggulangan Kebocoran Data Pribadi pada Aplikasi Lacak Pasien Corona Melalui Pemberlakuan UU PDP dan Pendayagunaan Anonymity/Pseudonymity. *Jurnal Hukum Lex Generalis*, 4(4), 354-368.

⁸ Rahayu, S. K. Keamanan Digital dalam Audit Pajak. Integrasi Cyber Security dengan CRM, BDA, dan BI untuk Revolusi Compliance.

⁹ Syahril, M. A. F. (2022). Dasar-Dasar Hukum Pajak.

¹⁰ Rumui, E. E., Sari, G. S., Hidayah, S. N., Utomo, R. B., & Pabulo, A. M. A. (2023). *Buku Ajar Pajak Dan Tata Kelolab*. PT. Sonpedia Publishing Indonesia.

¹¹ Syarif, M., Ramadhani, R., Graha, M. A. W., Yanuaria, T., Muhtar, M. H., Asmah, N., ... & Jannah, M. Metode Metode Penelitian Penelitian Hukum Hukum.

¹² Juliardi, B., Runtuwun, Y. B., Musthofa, M. H., TL, A. D., Asriyani, A., Hazmi, R. M., ... & Samara, M. R. (2023). *Metode penelitian hukum*. CV. Gita Lentera.

including in the field of taxation.¹³ In Indonesia, Undang-Undang Informasi dan Transaksi Elektronik (UU ITE) has undergone several changes to adapt to technological developments and the needs of society. Recent changes in UU ITE, as listed in Undang-Undang No. 1 Tahun 2024, including the addition and adjustment of articles that aim to improve legal protection for users of electronic systems and overcome various legal challenges in the digital era.

One of the important changes in the UU ITE is the regulation regarding personal data protection. The protection of personal data has become an increasingly important issue in today's digital era, especially with the increasing use of information and communication technology in various aspects of life, including taxation.¹⁴ IN Indonesia, UU ITE and Undang-Undang Perlindungan Data Pribadi (UU PDP) is the main legal basis in regulating personal data protection. Latest revision UU ITE through Undang-Undang No. 1 Tahun 2024 strengthening provisions on personal data protection, which has a significant impact on the collection and use of tax data.

UU ITE stipulates that any use of personal data must obtain the consent of the data owner. This aims to protect the privacy rights of individuals and prevent the misuse of personal data. In the context of taxation, this provision means that the tax authorities must obtain consent from taxpayers before collecting and using their personal data.¹⁵ Ini menciptakan tantangan tersendiri for tax authorities in collecting data necessary for tax purposes.

In addition, the UU PDP promulgated in 2022 also provides a more

comprehensive legal framework for personal data protection. This law regulates various aspects of data protection, including the rights of data owners, the obligations of data controllers, and law enforcement mechanisms.¹⁶ In the context of taxation, the UU PDP requires tax authorities to ensure that the personal data they collect and use is protected in accordance with applicable regulations, including ensuring data security and preventing data leakage.

Effective tax data collection is essential to ensure taxpayer compliance and optimize state revenue. However, with strict data protection provisions in place, tax authorities must find a balance between the need to collect tax data and the obligation to protect individual privacy.¹⁷ This requires a careful and transparent approach to the collection and use of tax data.

The implementation of data protection provisions in the UU ITE and the UU PDP also requires tax authorities to increase their technical and operational capacity. Tax authorities must have secure and reliable systems for managing personal data, as well as clear procedures for obtaining consent from taxpayers. In addition, tax authorities must be prepared to face legal challenges that may arise related to the protection of personal data.¹⁸

On the other hand, strong personal data protection can also increase taxpayers' trust in tax authorities.¹⁹ When taxpayers feel that their personal data is well protected, they are more likely to comply with their tax obligations. Therefore, the protection of personal data is not only important from a legal perspective, but also

¹³ Amir, B. P. (2024). Pengaruh Globalisasi Terhadap Perekonomian Ditinjau Dari Hukum Niaga. *Syntax Literate; Jurnal Ilmiah Indonesia*, 9(5), 2967-2975.

¹⁴ Suari, K. R. A., & Sarjana, I. M. (2023). Menjaga Privasi di Era Digital: Perlindungan Data Pribadi di Indonesia. *Jurnal Analisis Hukum*, 6(1), 132-142.

¹⁵ Djafar, W. (2019). Hukum perlindungan data pribadi di indonesia: lanskap, urgensi dan kebutuhan pembaruan. In *Seminar Hukum dalam Era Analisis Big Data, Program Pasca Sarjana Fakultas Hukum UGM* (Vol. 26).

¹⁶ Rosadi, S. D. (2023). *Pembahasan UU Pelindungan Data Pribadi (UU RI No. 27 Tahun 2022)*. Sinar Grafika.

¹⁷ Rahayu, S. K. Keamanan Digital dalam Audit Pajak. Integrasi Cyber Security dengan CRM, BDA, dan BI untuk Revolusi Compliance.

¹⁸ Dairobby, W. A. (2020). *Perlindungan Hukum Terhadap Penyalahgunaan Data Pribadi Dalam Layanan Transportasi Berbasis Aplikasi Online* (Doctoral dissertation, Universitas Islam Riau).

¹⁹ Syahril, M. A. F. (2023). *Hukum Informasi dan Transaksi Elektronik*.

from the perspective of tax compliance and revenue.

However, there are still several challenges in the implementation of these data protection provisions. One of them is the lack of awareness and understanding of taxpayers regarding their rights related to personal data. Tax authorities need to conduct more intensive socialization and education to taxpayers about the importance of personal data protection and how they can protect their rights.

In addition, technical challenges are also a major concern. Tax authorities must ensure that the information technology systems they use to manage taxpayers' personal data have a high level of security.²⁰ This includes the use of data encryption, strict access controls, and constant monitoring of potential security threats.

The use of personal data in the context of taxation must also pay attention to the principles of transparency and accountability.²¹ Tax authorities must explain to taxpayers how their personal data will be used, as well as ensure that the use of such data is in accordance with the agreed purposes. In addition, tax authorities must be responsible for the protection of taxpayers' personal data and be prepared to face legal consequences in the event of a breach.

In the face of these challenges, cooperation between tax authorities and data protection agencies is essential. Data protection agencies can provide guidance and technical support to tax authorities in implementing personal data protection provisions.²² In addition, this collaboration can also help in law enforcement against personal data protection violations.

In the digital era, tax avoidance through electronic transactions has become increasingly complex. Business actors can take advantage of legal and technological loopholes to avoid tax obligations. Therefore, stronger efforts are needed to detect and prevent tax avoidance practices, including through international cooperation and the use of advanced technology for supervision.²³

Overall, the synergy between ITE law and tax law is essential to create a fair and effective system in regulating electronic transactions and taxation in Indonesia. Further research is needed to evaluate the effectiveness of existing regulations, identify the challenges faced, and propose solutions that can improve compliance and legal protections for all parties involved.²⁴

Additionally, it is important to evaluate the impact of data protection regulations on taxpayer compliance. Empirical studies can be conducted to measure the extent to which data protection provisions affect taxpayers' behaviour in fulfilling their tax obligations.²⁵ The results of this study can be used to inform better tax policies and practices.

The use of information technology in the collection and management of tax data must also continue to be improved. Technologies such as big data and artificial intelligence can be used to analyze tax data more effectively and efficiently. However, the use of this technology must be done by paying attention to the principles of personal data protection to avoid data misuse.

On the other hand, data protection regulations must also be constantly updated

²⁰ Rahman, F. (2021). Kerangka Hukum Perlindungan Data Pribadi Dalam Penerapan Sistem Pemerintahan Berbasis Elektronik Di Indonesia. *Jurnal Legislasi Indonesia*, 18(1), 81-102.

²¹ Rumui, E. E., Sari, G. S., Hidayah, S. N., Utomo, R. B., & Pabulo, A. M. A. (2023). *Buku Ajar Pajak Dan Tata Kelolah*. PT. Sonpedia Publishing Indonesia.

²² Pratiwi, A. I., Kusumastuti, D. A., & Prajnasari, P. R. (2023). *Pajak E-Commerce*. Universitas Brawijaya Press.

²³ Pratiwi, A. I., Kusumastuti, D. A., & Prajnasari, P. R. (2023). *Pajak E-Commerce*. Universitas Brawijaya Press.

²⁴ Piola, W. Pemberdayaan Umkm Melalui Otoritas Pusat Dan Daerah Dalam Ekosistem Digital (Studi Kasus Kerjasama Bandung Dan Republik Korea).

²⁵ Wijayani, I. G. A. M. (2019). Pengaruh Kualitas Pelayanan, Sanksi Perpajakan, Biaya Kepatuhan Pajak, Dan Penerapan E-Filing Pada Kepatuhan Pelaporan Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Denpasar Timur. *JSAM (Jurnal Sains, Akuntansi dan Manajemen)*, 1(1), 101-141.

to keep up with technological developments and community needs. Changes in information and communication technology can bring new challenges in the protection of personal data, so existing regulations must be flexible and adaptive to overcome these challenges.²⁶

It is also important to strengthen law enforcement mechanisms related to personal data protection. The data protection authority must have sufficient capacity and authority to enforce personal data protection provisions, including providing strict sanctions against breaches. This will have a deterrent effect and encourage compliance with data protection provisions.

In addition, the protection of personal data must also be part of the organizational culture in the tax authorities. Every employee must understand the importance of personal data protection and apply the principles of data protection in every aspect of their work. Ongoing training and education can help in building a strong data protection culture.

In the long run, strong personal data protection can provide great benefits to the tax system in Indonesia. With the increase in taxpayers' trust in tax authorities, tax compliance can increase, which in turn will increase state revenue. In addition, good personal data protection can also encourage innovation and the use of technology in taxation, which can improve the efficiency and effectiveness of the tax system.

However, to achieve this goal, a strong commitment from all parties involved is required. Governments, tax authorities, data protection agencies, and the public must work together to ensure that personal data protection provisions are implemented effectively and consistently. Thus, Indonesia can build a fair, transparent, and efficient tax system in the digital era.

Overall, the influence of data protection regulations in the UU ITE on the collection and use of tax data is very

significant. This regulation requires tax authorities to be more careful and transparent in managing personal data, as well as improve their technical and operational capacity.²⁷ Despite the challenges in its implementation, strong personal data protection can increase taxpayer confidence and tax compliance, which will ultimately optimize state revenue. With the right measures, tax authorities can optimize tax data collection while still protecting individual privacy.

Conclusion

This study shows that the data protection regulations in the UU ITE have a significant impact on the collection and use of tax data in Indonesia, with provisions that require taxpayer consent and ensure data security and confidentiality. Despite the challenges of implementation, strong personal data protection can increase taxpayer trust and compliance, which in turn optimizes state revenue. With the right measures in place, tax authorities can collect data effectively while still protecting individual privacy.

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²⁶ Rosmayati, S. (2023). Tantangan Hukum Dan Peran Pemerintah Dalam Pembangunan E-Commerce. *Koaliansi: Cooperative Journal*, 3(1), 9-24.

²⁷ Rosadi, S. D. (2023). *Pembahasan UU Pelindungan Data Pribadi (UU RI No. 27 Tahun 2022)*. Sinar Grafika.

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Conflict of Interest Statement:

The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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