

# PROCEDURE FOR CREATING OUTPUT TAX INVOICES VIA *CORETAX* AT PT X

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## *Abstract*

*This research study focuses on the analysis and description of the procedures for creating output tax invoices through the Coretax system implemented by Taxable Entrepreneurs (PKP). The object of this research is PT X which is engaged in the sale of merchandise classified as Taxable Goods (BKP). The sale of taxable goods will issue supporting documents in the form of output invoices. This invoice creation procedure covers all stages, from the distribution of taxable goods or services to the issuance of invoices through the Directorate General of Taxes (DGT) system, called Coretax. This research was conducted due to the change in tax reporting, initially using the e-invoice system and switching to the Coretax system. The research method applies a qualitative approach and case studies to understand the tax administration process at PT X. Data collection was carried out through interviews, observations, and documentation studies. The results of the study stated that PT X has implemented the output tax invoice creation procedure in an orderly manner and in accordance with the regulations stated in PER-11/PJ/2025. The implementation of the Coretax system helps the efficiency of administrative processes and tax compliance. This research was conducted as a reference and illustration for PKP actors to be able to provide an understanding of the form and procedures for tax reporting via the Coretax system page.*

Keyword : Tax, Value Added Tax, Outpu Tax Invoice, *Coretax* System

## **1. INTRODUCTION**

### **1.1. Background**

Globalization spurs national development to improve people's welfare. Taxes are a source of national income, which can be used to boost national growth. All citizens are required to pay taxes to the state. The taxes people pay to the state will be used for national development. In the book Mardiasmo (2023) Taxes are determined by applicable law and then paid to the state treasury as a compulsory general expenditure for the people without receiving any demonstrable service. Thus, taxes are paid by the public from the income of individuals and organizations to the state

The added value of goods purchased or sold as Taxable Goods (BKP) or Taxable Services (JKP) is defined as the value added over tax. This activity is carried out by business actors classified as Taxable Entrepreneurs (PKP). During sales activities, taxable business actors will create tax documents related to the sale in the form of an output tax invoice. The invoice serves as proof that the sale of taxable goods has been reported, and the taxable business actor will then remit the VAT to the government.

To support tax activities in issuing tax documents, one of which is the output invoice, the Directorate General of Taxes (DGT) has launched a new system called *Coretax*. The *Coretax* system is designed to assist taxable entrepreneurs in dealing with tax administration. The creation of output tax invoices has been structured in the Directorate General of Taxes Regulation PER-11/PJ/2025. In using the *Coretax* system,

taxable entrepreneurs will fill in VAT in the e-invoice menu. PT X is a company classified as a taxable entrepreneur engaged in the trading industry. Therefore, PT X is required to issue output tax invoices related to the sale of taxable goods. VAT is reported at the end of the month after the tax period.

## **1.2 Literatur Review**

### **Tax**

According to Mardiasmo (2023) Taxes are a portion of the contributions paid by the people to the state in accordance with the law without direct service or achievement, which will be used to finance the needs of the state, as well as the utilization of expenditures for the wider community. Taxes are the obligation of every person and organization to provide a portion of their income to the state to finance programs designed to improve the welfare of the people (Basiroh & Sari, 2024).

### **Value Added Tax**

In the regulation (PER-11/PJ/2025) it is stated that the invoice document functions as proof of tax collection carried out by the taxable actor after the delivery of taxable goods (BKP) or taxable services (JKP). In the bpk Sihombing & Sibagariang (2020) Tax documents serve as proof of tax collection from taxable entrepreneurs delivering taxable goods or services. Tax documents, in the form of output invoices, are prepared when a sale of taxable goods occurs. The issuance of tax documents in the form of invoices will then be reported to the state as a form of business contribution to taxpayers. Late tax invoice reporting will be subject to fines and administrative sanctions in accordance with Law No. 7 of 2021.

### **Taxable Employers**

Companies classified as Taxable Entrepreneurs (PKP) have responsibilities in accordance with the provisions Minister of Finance of the Republic of Indonesia 164 of 2023 It is explained that starting from the first Tax Period of the following fiscal year, Taxable Business Actors are obliged to collect, deposit, and report VAT and Sales Tax on Luxury Goods. Business actors who are subject to tax for taxable goods activities are required to confirm their business as taxable. Confirmation of PKP can be done at the PKP's place of business by visiting and completing the necessary administration to support the legalization of the PKP business.

### **Coretax System as a Taxation System**

The *Coretax* system is a website-based software managed by the Directorate General of Taxes (DGT) to assist taxable businesses in preparing and issuing output tax invoices. The use of the *Coretax* system, which was launched by the DGT in early 2025, is believed to facilitate tax administration for taxable businesses and improve accuracy in issuing and reporting electronic invoices. IN research T. Purnomo et al. (2025) revealed that the *Coretax* system has a positive impact in encouraging tax compliance and reporting efficiency in Indonesia. Dimetheo et al., 2023 In his research, he stated that the *Coretax* system will benefit the country's taxpayers by increasing tax compliance. The use of the *Coretax* system allows users faster access through e-filing and more accurate and real-time processing of taxpayer data. The *Coretax* system reduces the need for physical documentation when submitting tax applications. Furthermore, its transparent and easily accessible use allows taxpayers to comply with their tax obligations. (Korat & Munandar, 2025).

## 2. METHOD

In the research method that will be taken using qualitative with a descriptive approach in the application of the creation of output tax invoices on the *Coretax* system. The research subject took data from PT X on being authorized as a Taxable Company (PKP) in the use and assessment of the suitability of issuing output invoices through the *Coretax* system. The researcher also conducted observations and direct interviews with KKP staff regarding the use of the *Coretax* system in creating output tax invoices for PT X. To collect data, the researcher conducted data analysis taken from the source of PT X's sales invoices in creating output tax invoices.

## 3. RESULTS AND DISCUSSION

### *Coretax* System Overview

The *Coretax* system is a new era system launched by the Directorate General of Taxes (DGT) in early 2025. This system is believed to be a reform in improving taxpayer administration in Indonesia. In creating output tax invoices involving sales activities carried out by PT X for goods classified as taxable goods, output tax invoices are required. The purpose of the *Coretax* system is to be able to realize and create a more efficient, effective and responsible taxation system for the government and the implementation of tax obligations by taxpayers. The issuance of tax invoices has been regulated in PER-11 / PJ / 2025. According to the staff of the Tax Consultant Office (KKP), the *Coretax* system has been designed according to the needs of PKP in tax reporting and tax administration.

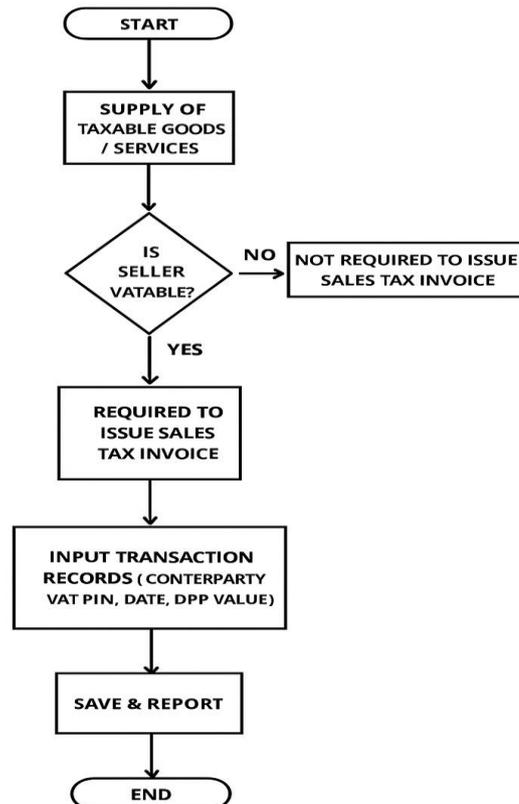


Figure 1. Flowchart for Creating Output Tax Invoices

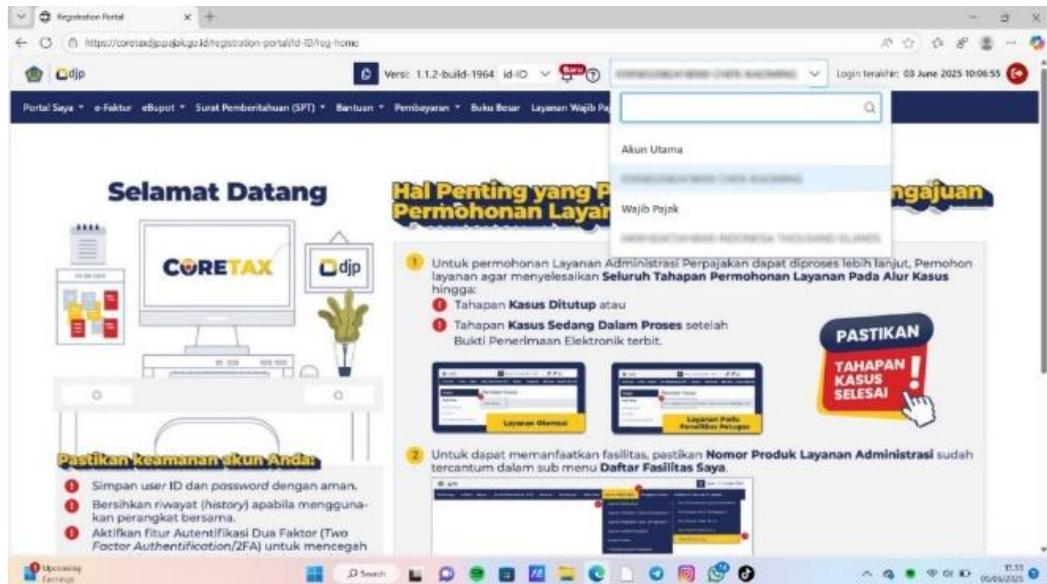
Based on Figure 1, the steps for creating an output tax invoice involve accessing the official system page of the Directorate General of Taxes, *Coretax*. The output tax invoice issuance process is carried out by analyzing the delivery of BKP (Taxable Goods) or JKP (Taxable Services). After the delivery of BKP or JKP, it is necessary to determine whether the delivery is based on a Taxable Entrepreneur (PKP). The seller issues an output tax invoice when the delivery of taxable goods or services takes place. The seller completes the information in the output tax invoice through the *Coretax* system page. If all the data is correct, they can click save and report.

### Steps for Creating an Output Tax Invoice

In creating output tax invoices, the following is an explanation regarding the procedure for creating tax invoices for PT X:

1. Access via the Cortex website (can use Mozilla, Google Chrome or similar).
2. Enter NPWP, PT X password then copy the captcha code

Figure 2. *Coretax* Initial View



Source: *Coretax* System Page

3. Figure 2 shows the initial display of the *Coretax* system. Click the company name, then select the name of the taxpayer to be reported.
4. After selecting PT X, click the e-invoice menu.
5. On the e-invoice screen, select the Output Tax menu, then click Create Invoice.
6. Complete the transaction document, including the invoice code, invoice date, and seller address.
7. Complete the buyer information section according to the instructions, including the buyer's Taxpayer Identification Number (NPWP), country, name, address, and buyer's ID card (IDTKU).
8. Add the transaction according to the sales invoice. The VAT rate used is 12%.

9. Once all data has been entered correctly, click Save Draft and upload the invoice.
10. After completing all the required data for the output tax invoice, including information about the seller, buyer, and invoice data, an Electronic Receipt (BPE) and a Periodic Value Added Tax Return (SPT Masa PPN) will appear. Save the electronic tax document as proof of your tax reporting.

### **Value Added Tax Calculation**

Based on PMK/11/2025 It is stated that starting in early January 2025, the VAT calculation base will increase from 11% to 12%. To calculate the amount of tax imposed on PT X for the VAT to be remitted to the state, it is necessary to calculate the Taxable Base (DPP) for the additional tax value. For example, PT X is a Taxable Entrepreneur (PKP) that sells item A, which is classified as a Taxable Goods. Total sales of item A are IDR 39,010,000.

Calculation DPP

$$DPP = Sales \times 11/12$$

$$DPP = 39.010.000 \times 11/12$$

$$DPP = 35.759.167$$

Calculation PPN:

$$PPN = DPP \times 12\%$$

$$PPN = 35.759.167 \times 12\%$$

$$PPN = 4.291.100$$

From the calculation above, it can be concluded that the DPP for PT X's sales activities is IDR 35,759,167. The VAT to be paid to the state is IDR 4,291,100.

### **Advantages of the *Coretax* System**

Using the *Coretax* system offers various benefits as a form of tax administration service provided by the Directorate General of Taxes (DGT). Online tax reporting simplifies tax administration for taxpayers, eliminating the need to visit the Tax Service Office (KPP). *Coretax* is considered highly effective in assisting taxpayers. The *Coretax* system significantly improves taxpayer compliance compared to manual tax reporting.

### **Disadvantages of the *Coretax* System**

Based on interviews with tax consultant staff, researchers found that the *Coretax* system is still considered imperfect in its operation. This is due to frequent server downtime. These deficiencies in the *Coretax* system have resulted in decreased satisfaction levels for VAT-Registered Taxpayers (PKP) and delays in tax issuance and reporting. Therefore, system improvements are needed to ensure smooth and easy server access.

## **4. CONCLUSION**

Based on the description that has been discussed, the author will conclude the research points that have been explained:

1. In carrying out its business activities, PT X is categorized as a taxable business actor when carrying out business activities in accordance with the regulations of Law No. 7 of 2021. One

of these is the sale of BKP that has been created and reported for the issuance of sales invoices as supporting documents for taxpayers. In addition, PT X's tax invoice information is in accordance with PER-11/PJ/2025.

2. The *Coretax* system is still considered imperfect, potentially hampering tax administration. Consequently, the issuance and reporting of value-added tax (VAT) is hampered. This has led to a decline in tax compliance among business entities in fulfilling their tax obligations.
3. System improvements are needed to address the issues faced by taxable entrepreneurs (PKP) in tax reporting. By eliminating server disruptions in the *Coretax* system, taxpayer compliance will improve.

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