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REGULATORY SYNCHRONIZATION BETWEEN INDONESIA'S PERSONAL DATA PROTECTION LAW AND THE ELECTRONIC INFORMATION AND TRANSACTIONS LAW IN THE CORETAX SYSTEM

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Abstract

The rapid development of information technology has encouraged the digital transformation of public administration, including the taxation sector in Indonesia. As part of tax administration reform, the Directorate General of Taxes has implemented the Coretax Administration System (Coretax), an integrated digital platform designed to enhance efficiency, transparency, and accountability in tax administration. The system processes and manages large volumes of taxpayers' personal data, including identity information, financial records, business transactions, and tax compliance history. Consequently, ensuring the legal protection of personal data has become a critical issue. This study aims to analyze the regulatory synchronization between Law Number 27 of 2022 concerning Personal Data Protection (PDP Law) and the Electronic Information and Transactions Law (ITE Law) in the implementation of the Coretax system. The research employs a normative legal method using statutory and conceptual approaches. The findings indicate that although the PDP Law functions as a lex specialis governing personal data protection and the ITE Law serves as a lex generalis regulating electronic systems, potential regulatory disharmony remains regarding the scope of regulation, data protection mechanisms, and law enforcement procedures. Such inconsistencies may create legal uncertainty and weaken the effectiveness of taxpayers' personal data protection within the Coretax system. Therefore, comprehensive regulatory harmonization is necessary through the alignment of legal norms, strengthening supervisory institutions, and implementing integrated data security standards. These measures are essential to ensure legal certainty and effective protection of taxpayers' personal data rights in Indonesia's digital taxation ecosystem.

Keywords: Coretax Administration System; Personal Data Protection; Personal Data Protection Law; Electronic Information and Transactions Law; Regulatory Synchronization; Taxpayer Data Protection

INTRODUCTION

Advances in information technology over the past few decades have brought about fundamental changes in government administration in various countries, including Indonesia. Digitalization has become a key tool for improving the efficiency, transparency, and accountability of public services. One sector that has undergone significant transformation is the tax sector, where the government, through the Directorate General of Taxes (DJP), has developed a technology-based tax administration system known as the Coretax Administration System (Coretax). The implementation of Coretax is part of tax reform aimed at creating an integrated, modern, and data-driven administrative system. This system enables the electronic management of taxpayer information, including the collection, storage, processing, and analysis of data on a large scale. In this context, data is a key element that determines the system's success, while also serving as an asset that must be legally protected. However, the use of digital technology in tax data management is not without risks, particularly those related to security and the protection of personal data. Taxpayer data managed in the Coretax system includes sensitive information, such as personal identity, financial information, business transactions, and tax compliance history. Vulnerability to data breaches, misuse of information, and cyberattacks are real challenges that the country must anticipate.(Santoso 2025)

From a legal perspective, personal data protection is part of the right to privacy, which is recognized as a human right. This right empowers individuals to control the use of their personal data and to receive protection against misuse by third parties. In the digital age, personal data protection has become not only a national issue but also a global concern, as reflected in various international instruments such as the General Data Protection Regulation (GDPR) in the European Union.(OECD 2023)

In Indonesia, regulations regarding personal data protection have evolved quite dynamically. Before the enactment of specific regulations, provisions on personal data were scattered across various laws and regulations, one of which is the Electronic Information and Transactions Law (ITE Law). The ITE Law provides the legal basis for the operation of electronic systems, including the obligation to maintain the confidentiality of personal data when using such systems. However, the provisions in the UU ITE remain general in nature and do not yet comprehensively address the rights of data subjects, the obligations of data controllers, or enforcement mechanisms.

These limitations led to the enactment of Law No. 27 of 2022 on Personal Data Protection (PDP Law), which marks an important milestone in Indonesia's legal system. The PDP Act provides more comprehensive and systematic regulations, covering the principles of data processing, the rights of data subjects, the obligations of data controllers and processors, as well as administrative and criminal sanctions. Thus, the PDP Act can be viewed as a special law (lex specialis) governing the protection of personal data.

Nevertheless, the existence of the PDP Act does not automatically render the ITE Act irrelevant. The two laws are closely interrelated, particularly in the context of the operation of electronic systems. The ITE Law remains the general legal framework (lex generalis) for electronic activities, while the PDP Law serves as a specific regulation that strengthens the protection of personal data. This relationship necessitates synchronization to prevent overlapping or conflicting provisions.(Hidayat and Ramadhan 2023)

Problems arise when there are differences in approach between the two regulations. The ITE Law places greater emphasis on system security and electronic transactions, while the PDP Law prioritizes a rights-based approach that focuses on the protection of individuals. These differences have the potential to create inconsistencies, particularly regarding definitions, the scope of regulation, and enforcement mechanisms.

In the context of Coretax's implementation, regulatory inconsistencies can have a significant impact on taxpayer data protection. As a system that manages large volumes of data (big data), Coretax requires a clear and consistent legal framework. Regulatory ambiguity can lead to legal uncertainty, both for the government as the data manager and for taxpayers as the data owners.

In addition, implementation challenges also relate to institutional and technical aspects. The Personal Data Protection Act mandates oversight of personal data management, but in practice, there are still obstacles related to interagency coordination, infrastructure readiness, and human resources. In the Coretax system, this is crucial because data management is carried out in a centralized and integrated manner.(Wibowo and Lestari 2024)

Recent studies indicate that the implementation of personal data protection in Indonesia still faces various challenges, including suboptimal regulatory harmonization, low legal awareness, and the lack of uniform technical standards for data management. These conditions suggest that regulations alone are not sufficient; they must be supported by effective coordination and consistent implementation.(Siregar 2023)

From a legal theory perspective, this situation is closely related to the theories of legal certainty and legal protection. Legal certainty requires regulations that are clear, non-contradictory, and consistently enforceable. Meanwhile, legal protection requires guarantees that individual rights including the right to personal data can be effectively safeguarded. Regulatory inconsistencies can hinder the achievement of both of these objectives.

Furthermore, in the context of the rule of law (rechtstaat), the government has an obligation to ensure the protection of citizens' human rights, including in the digital sphere. This aligns with the evolution of modern legal concepts, which not only govern relationships between individuals but also regulate interactions between humans and technology.

Based on the above discussion, it can be concluded that there is an urgent need to conduct a normative legal study on the harmonization of regulations between the ITE Law and the PDP Law within the Coretax system. This study is crucial for identifying potential inconsistencies, analyzing their legal implications, and formulating solutions that can enhance the effectiveness of personal data protection for taxpayers.

Thus, this study is expected to make contributions both theoretically and practically, particularly in the development of personal data protection laws in Indonesia and in supporting the implementation of a secure and reliable digital taxation system

LITERATURE REVIEW

1. The Theory of Legal Protection

The theory of legal protection is one of the main pillars of legal scholarship, particularly in the context of protecting individual rights under the rule of law. According to Philipus M. Hadjon, legal protection is an effort to safeguard individual interests through legal mechanisms, whether in the form of preventive or repressive protection.(Hadjon 2019)

Preventive legal protection aims to prevent violations from occurring, for example through the establishment of norms and oversight mechanisms. Meanwhile, repressive protection is implemented after a violation has occurred, such as through administrative, civil, or criminal sanctions.

In the context of personal data protection, both forms of protection are highly relevant. Preventive protection is reflected in the data controller's obligation to ensure data security, whereas repressive protection is evident in the imposition of sanctions for personal data violations.

Furthermore, legal protection is also related to the guarantees of legal certainty and justice. Without adequate legal protection, the right to personal data is at risk of being violated, especially in the digital age, which is characterized by the high intensity of data processing.

2. The Theory of Legal Certainty

Legal certainty is one of the fundamental principles of the rule of law (rechtstaat). Gustav Radbruch stated that law must fulfill three basic values: justice, utility, and legal certainty.(Radbruch 2025)

Legal certainty requires clear rules that are unambiguous and not open to multiple interpretations, and that can be consistently applied by law enforcement officials. In the context of regulatory harmonization, legal certainty is particularly important due to the potential for conflicts between various laws and regulations.

Regarding the relationship between the ITE Law and the PDP Law, legal certainty can only be achieved if these two regulations are drafted in a harmonious manner. A lack of synchronization can lead to differing interpretations, which ultimately creates legal uncertainty for the parties involved.

3. The Theory of the Right to Privacy

The right to privacy is a universally recognized human right. Alan Westin defines privacy as the right of an individual to determine when, how, and to what extent information about themselves is communicated to others.

The right to privacy is also related to the principle of data subject control, which is a key feature of modern regulations such as the GDPR. In the Coretax system, taxpayers' right to privacy is a critical aspect because the system manages sensitive data such as personal identification, financial information, and tax history. Protecting taxpayers' right to privacy is both a form of respect for human rights and an effort to maintain public trust in digital tax administration.

4. Cyber Law Theory

Cyber law is a branch of law that governs activities in the digital space. According to Satjipto Rahardjo, the law must be able to keep pace with societal developments, including technological advancements.(Satjipto 2018)

In this context, cyber law serves to regulate human interactions in the digital space, including electronic transactions, system security, and the protection of personal data. The ITE Law is one form of cyber law implementation in Indonesia, which is further reinforced by the PDP Law as a specific regulation.

5. The Theory of Legal Harmonization

Legal harmonization is the process of adjusting and aligning laws and regulations to prevent conflicts between legal norms. Harmonization is necessary in complex legal systems, especially when there are many interrelated regulations.

According to legal doctrine, harmonization can be achieved through:

a) systematic interpretation
b) the creation of new regulations
c) the revision of existing regulations

In the context of this study, harmonization between the ITE Law and the PDP Law is key to creating an effective data protection system within Coretax.

METHOD

This study employs the normative legal research method, which focuses on the analysis of legal norms set forth in legislation, legal doctrine, and court decisions relevant to the issue under investigation. Normative legal research was chosen because this study aims to analyze the harmonization of personal data protection provisions in Law No. 27 of 2022 on Personal Data Protection (PDP Law) and Law No. 11 of 2008 on Electronic Information and Transactions, as last amended by Law No. 1 of 2024 (ITE Law), in the implementation of the Coretax system. The research approaches used are the statutory approach and the conceptual approach. The statutory approach involves examining various regulations related to personal data protection, electronic systems, and digital tax administration. Meanwhile, the conceptual approach was used to examine legal concepts that have evolved in the literature, such as personal data protection, the right to privacy, legal certainty, legal protection, and legal harmonization.

The legal sources used in this study consist of primary, secondary, and tertiary legal sources. Primary legal sources include the 1945 Constitution of the Republic of Indonesia, Law No. 27 of 2022 on Personal Data Protection, Law No. 11 of 2008 on Electronic Information and Transactions along with its amendments, as well as regulations related to electronic tax administration. Secondary legal materials include legal books, academic journals, research findings, and expert opinions relevant to the research topic. Tertiary legal materials consist of legal dictionaries, encyclopedias, and other reference sources that support the research. The legal materials were collected through library research, which involved cataloging, identifying, and reviewing various relevant legal materials. Subsequently, the collected legal materials were analyzed using qualitative analysis methods, specifically legal interpretation and legal harmonization analysis, to identify potential inconsistencies between the Personal Data Protection Act (UU PDP) and the Electronic Information and Transactions Act (UU ITE) regarding the protection of taxpayers' personal data within the Coretax system. The results of the analysis are then used to formulate recommendations aimed at achieving regulatory harmonization and enhancing the protection of personal data in digital tax administration.

RESULTS AND DISCUSSION

A. Regulations on Personal Data Protection in the ITE Law and the PDP Law

Personal data protection within the Indonesian legal system was initially regulated to a limited extent through the Law on Information and Electronic Transactions (ITE Law). These regulations are primarily found in provisions regarding the use of information involving an individual's personal data, which must be carried out with the consent of the data subject. Additionally, the ITE Law also stipulates the obligations of electronic system operators to ensure the security and reliability of the electronic systems they use. However, the provisions in the ITE Law remain general in nature and do not yet provide detailed regulations regarding the rights of data subjects, the obligations of data controllers, data processing mechanisms, or sanctions specifically related to personal data protection. This situation has resulted in personal data protection lacking a comprehensive legal foundation.

To address this need, the government enacted Law No. 27 of 2022 on Personal Data Protection (PDP Law). The PDP Law provides more comprehensive regulations regarding the classification of personal data, the rights of data subjects, the obligations of data controllers and processors, the transfer of personal data, as well as dispute resolution mechanisms and the imposition of sanctions. Taxpayer data in the Coretax system may be classified as personal data under the Personal Data Protection Act (PDP Act). This classification is based on the nature of the data managed within the system. Taxpayer data consists of more than just numbers or administrative information; it contains information that can directly identify an individual. This includes names, National Identification Numbers (NIK), Taxpayer Identification Numbers (NPWP), addresses, as well as income data and transaction data related to the taxpayer's economic circumstances.

Under the PDP Act, personal data is defined as data about an individual who is identified or can be identified either on their own or in combination with other information. Based on this definition, personal taxpayer data clearly falls under the category of personal data. A taxpayer can be identified through their NIK, NPWP, name, address, and other administrative information. Even if a single piece of data is insufficient to identify an individual, that data can still constitute personal data when combined with other data within the system.

As a digital tax administration system, Coretax has the capability to link this various data. Taxpayer identities can be matched with reporting data. Reporting data can be linked to payment data. Payment data can be linked to compliance history. When these data connections are established, the information about taxpayers becomes increasingly comprehensive. Therefore, the data in Coretax cannot be viewed as ordinary administrative data. This data provides a comprehensive picture of an individual in the context of their tax obligations.

The most important principle is that data processing must be carried out lawfully and in accordance with the purpose. Taxpayer data is collected for tax administration purposes. Therefore, the use of such data must remain within that scope. If the data is used for other purposes that lack a legal basis, potential violations may arise. In this regard, the state's authority to manage tax data must still be limited by the principle of personal data protection. Furthermore, the processing of taxpayer data must be limited. Not all data may be collected if it is not necessary. Not all parties may access the data. Not all information may be used for all purposes. This principle of limitation is crucial to ensure that digital systems do not become venues for excessive data collection. Coretax does indeed require complete data. However, the completeness of the data must remain within the bounds of tax administration needs.

The classification of taxpayer data as personal data also has implications for the responsibilities of system administrators. In this context, the Directorate General of Taxes (DGT) does not merely perform tax administration functions. The DGT also plays a crucial role in managing taxpayers' personal data. Since the purposes and methods of data processing are determined within the tax administration system, the responsibility for data protection cannot be separated from the system's operator. In this section, it is evident that the relationship between taxation and personal data protection is becoming increasingly intertwined. During the era of manual administration, tax data still had to be kept confidential. However, in digital systems, the risks are greater because data can be processed, transferred, and accessed rapidly. Data integration in Coretax makes data utilization more effective. But at the same time, data protection must be strengthened.

Taxpayer data, as personal data, is also linked to taxpayers' rights. Taxpayers are not merely parties obligated to pay taxes. In digital systems, taxpayers are also data subjects. This means there is a legal interest in ensuring their data is used properly. Taxpayers have the right to secure data management. Taxpayers also have the right to have inaccurate data corrected in accordance with regulations. In the event of a data protection failure, taxpayers must receive legal protection. The results of this normative study indicate that the protection of personal data in Coretax cannot be viewed as merely an afterthought. Such protection is a direct consequence of Coretax's nature as a system that manages taxpayer data. If taxpayer data is recognized as personal data, then the entire process of managing it must comply with the Personal Data Protection Act (PDP Act). This includes collection, storage, use, updating, access restrictions, and handling procedures in the event of a data protection breach.

Thus, it can be understood that the ITE Law and the PDP Law have interrelated regulatory objectives. The ITE Law serves as a general regulation regarding the operation of electronic systems, while the PDP Law specifically governs the protection of personal data. This relationship reflects the application of the principle of lex specialis derogat legi generali, whereby the PDP Law serves as the special rule governing the protection of personal data.

B. Identifying Regulatory Inconsistencies Between the ITE Law and the PDP Law

The research findings indicate that although the Personal Data Protection Law (PDP Law) serves as a specific regulation, there are still several potential inconsistencies with the Electronic Information and Transactions Law (ITE Law) that could affect the implementation of personal data protection within the Coretax system. The relationship between the Electronic Information and Transactions Law (ITE Law) and the Personal Data Protection Law (PDP Law) within the Indonesian legal system must be understood as interrelated. These two laws do not stand as entirely separate regulations. Both exist within the realm of digital law; however, their focus differs. The ITE Law was enacted first as a general framework for the management of electronic information, electronic documents, electronic transactions, and electronic systems. Meanwhile, the PDP Law was enacted later as a more specific regulation regarding personal data protection.

In the context of Coretax, the relationship between these two laws becomes particularly important. Coretax is a digital tax administration system. This system clearly operates through electronic devices and electronic procedures. Therefore, Coretax falls within the regulatory scope of the ITE Law. However, Coretax also processes taxpayer data. Some of this data constitutes personal information. In fact, taxpayers' financial data may pose a higher level of risk. In this regard, the Personal Data Protection Act (PDP Act) serves as a more appropriate basis for assessing how taxpayer data should be protected. According to this study, the regulatory inconsistencies identified between the Electronic Information and Transactions Law (ITE Law) and the Personal Data Protection Law (PDP Law) include the following:

First, there is a difference in regulatory orientation. The UU ITE is more oriented toward electronic system security (a system security approach), whereas the UU PDP employs a rights-based approach that positions the individual as the data owner who must be protected.

Second, there is a difference in the scope of regulation. The UU ITE places greater emphasis on electronic activities and the operation of electronic systems, while the UU PDP regulates the entire cycle of personal data processing, from collection, use, and storage to disclosure and destruction of data.

Third, there is potential for overlap in oversight and law enforcement mechanisms. The ITE Law grants authority to agencies that oversee the operation of electronic systems, while the PDP Law introduces specific oversight mechanisms for the processing of personal data. This situation has the potential to create ambiguity regarding authority in the event of a data breach in a government-owned electronic system.

Fourth, there remains a need for more specific technical regulations regarding the protection of personal data in the tax sector. Neither the ITE Law nor the PDP Law specifically regulates data protection standards for taxpayers in integrated digital tax systems such as Coretax.

C. Implications of Regulatory Disharmony on the Implementation of Coretax

Coretax is a digital-based tax administration system that integrates various tax services into a single platform. The system processes and manages extensive taxpayer information, including the Taxpayer Identification Number (NPWP), National Identity Number (NIK), income records, financial transactions, and taxpayers' compliance histories. As a centralized digital platform, Coretax processes a significant volume of personal data, making legal certainty regarding data protection an essential requirement.

The relationship between the Electronic Information and Transactions Law (ITE Law) and the Personal Data Protection Law (PDP Law) must be examined in light of the nature of the taxpayer information processed within Coretax. The data stored in the system is not merely electronic information but also constitutes personal data because it is directly associated with identifiable individuals. It encompasses identity information, financial records, transaction histories, and tax reporting and payment information. If such information is viewed solely as electronic information under the ITE Law, the scope of legal protection becomes relatively limited. Conversely, classifying it as personal data under the PDP Law provides more comprehensive safeguards by recognizing the rights of data subjects and imposing broader obligations on data controllers. Accordingly, the PDP Law should complement the ITE Law to ensure comprehensive protection of taxpayers' personal information.

Within the Coretax framework, the interaction between these two legal regimes has significant legal consequences. Coretax remains subject to the technical and operational standards governing electronic systems under the ITE Law, while the processing of taxpayer information must comply with the principles established under the PDP Law. At the same time, the Directorate General of Taxes (DGT) exercises its authority under tax legislation in administering taxpayer data. Consequently, Coretax operates at the intersection of three distinct legal regimes: electronic system regulation, personal data protection, and tax administration. The harmonization of these legal frameworks is therefore fundamental to ensuring legal certainty in the operation of the system.

Excessive reliance on the ITE Law may result in an unduly narrow interpretation of taxpayer data protection. In such circumstances, legal protection would primarily focus on electronic system security, unauthorized access, cyber threats, and electronic evidence, while overlooking broader personal data protection principles. In contrast, the PDP Law provides explicit safeguards concerning the rights of data subjects, the obligations of personal data controllers, purpose limitation, data minimization, accountability, and mandatory notification in the event of personal data breaches. These aspects are particularly relevant given the sensitivity of taxpayer information managed within Coretax.

Conversely, interpreting the PDP Law independently of the ITE Law may neglect the legal requirements governing electronic systems. Since Coretax functions as a government-operated electronic system, issues relating to system reliability, cybersecurity, electronic records, digital audit trails, and the prohibition of unauthorized access continue to require a legal foundation under the ITE Law. Accordingly, the two statutes should be interpreted as complementary rather than conflicting. The PDP Law functions as the *lex specialis* governing personal data protection, while the ITE Law provides the general legal framework regulating electronic systems and digital transactions.

Based on this analysis, regulatory inconsistencies between the ITE Law and the PDP Law in the implementation of Coretax may give rise to several important legal implications:

First, regulatory disharmony may create legal uncertainty regarding the standards of personal data protection that must be implemented by the Directorate General of Taxes as the authority responsible for managing taxpayer information. Coretax simultaneously functions as a tax administration system, a government electronic system, and a platform processing personal data. Where the relationship among these legal regimes is not interpreted consistently,

the allocation of authority, responsibility, and applicable legal standards becomes uncertain, potentially undermining effective governance and accountability.

Second, inconsistent interpretation of the applicable legal framework may increase the risk of violations of taxpayers' rights as data subjects. The PDP Law establishes fundamental principles of transparency, purpose limitation, accountability, data accuracy, and security that must govern every stage of personal data processing. Moreover, the PDP Law recognizes multiple legal bases for data processing, including consent, statutory obligations, public interest, and the exercise of governmental authority. In the context of Coretax, taxpayer information is processed primarily on the basis of statutory obligations and governmental authority in tax administration. Without clear regulatory harmonization, uncertainty may arise regarding the appropriate legal basis for processing taxpayer information, potentially leading to inconsistent implementation and legal disputes.

Third, regulatory inconsistencies may complicate law enforcement and the determination of legal liability in cases involving personal data breaches or misuse. Within the Coretax framework, the Directorate General of Taxes simultaneously performs two legal functions: as an electronic system operator under the ITE Law and as a personal data controller under the PDP Law. Each role carries distinct legal obligations. As an electronic system operator, the DGT is responsible for maintaining system reliability, cybersecurity, and the integrity of electronic systems. As a personal data controller, it must ensure that personal data is processed lawfully, fairly, accurately, securely, and only for legitimate purposes. The absence of clear legal harmonization between these responsibilities may create uncertainty regarding the applicable legal standards and the allocation of liability when data breaches result from unauthorized access, system failures, or unlawful processing.

From the perspective of the theory of legal certainty, this condition indicates that the legal system has not yet fully provided clarity and consistency in regulating the protection of personal data within the digital tax system. Meanwhile, from the perspective of the theory of legal protection, the lack of optimal regulatory harmonization may reduce the effectiveness of protecting taxpayers' rights as data subjects.

D. Regulatory Synchronization Efforts to Strengthen Personal Data Protection in Coretax

The urgency of regulatory synchronization in the Coretax system arises because the management of taxpayer data cannot be viewed solely from a single area of law. Coretax is a tax administration system. At the same time, it is also a government electronic system. Within the system, taxpayer data that may be classified as personal data is processed. Therefore, tax law, electronic system law, and personal data protection law must be interpreted in an integrated manner.

Regulatory synchronization is important because Coretax manages taxpayer data on a large scale. The data includes identity information, the National Identity Number (NIK), the Taxpayer Identification Number (NPWP), income data, transaction data, tax reporting data, payment data, and tax compliance history. Such data has significant administrative value. However, it also carries legal risks. If the data is leaked, improperly processed, or used for purposes beyond tax administration, taxpayers may suffer both administrative and personal harm.

Regulatory synchronization is also necessary to ensure that the position of the Directorate General of Taxes (DGT) is not interpreted too narrowly. Within Coretax, the DGT does not merely exercise tax administrative authority. It may also be regarded as an electronic system operator. In addition, the DGT may be considered a personal data controller because it determines the purposes and controls the processing of taxpayer data. This multi-layered role requires clear regulation. Otherwise, the DGT's responsibilities may become unclear in the event of system disruptions or failures in personal data protection.

Based on the findings of this research, regulatory synchronization between the ITE Law and the PDP Law should be carried out through several strategic measures.

First, it is necessary to harmonize legal norms through the issuance of implementing regulations that specifically govern personal data protection in digital tax administration. Such regulations should clearly define the division of authority, data security standards, and mechanisms for handling personal data breach incidents.

Second, the Directorate General of Taxes should implement the principles of *privacy by design* and *privacy by default* in the development and operation of the Coretax system. These principles are intended to ensure that personal data protection is incorporated into the system design from the outset.

Third, it is necessary to strengthen periodic monitoring and security audit mechanisms to ensure compliance with the provisions of the PDP Law and the ITE Law.

Fourth, the capacity of human resources involved in the management of taxpayer data should be enhanced, particularly in relation to data governance, cybersecurity, and personal data protection.

The ideal model of regulatory synchronization should be capable of integrating these three interests. Tax administration interests should not undermine personal data protection. Likewise, personal data protection should not be regarded as an obstacle to the lawful exercise of tax authority. Electronic system security should also extend beyond technical protection alone. These three elements should be positioned within a single integrated framework that complements one another.

The basic formulation of this model may be referred to as an integrated multi-layered synchronization model. It is described as multi-layered because each regulation serves a different function. It is considered integrated because these functions should not operate independently. The Harmonization of Tax Regulations Law (HPP Law) and tax regulations serve as the legal basis for tax authority. The ITE Law and Government Regulation No. 71 of 2019 serve as the legal basis for electronic systems and digital security. The PDP Law serves as the specific legal basis for the protection of taxpayers' personal data.

Normatively, this ideal model may be formulated into five layers. The first layer is the authority layer, which establishes that data processing within Coretax is based on tax law. The second layer is the electronic systems layer, which requires Coretax to comply with standards of system security and reliability. The third layer is the personal data protection layer, which affirms that taxpayer data must be protected as personal data whenever it meets the criteria for identification. The fourth layer is the institutional oversight layer, which regulates coordination among tax administrators, electronic system supervisors, and personal data protection authorities. The fifth layer is the remedial layer, which ensures that taxpayers receive legal protection in the event of a data protection failure.

With effective regulatory synchronization, the implementation of Coretax will not only improve the efficiency of tax administration but also ensure the protection of taxpayers' rights and promote legal certainty in the management of personal data in the digital era.

CONCLUSION

Based on the findings and discussion regarding the regulatory synchronization between Law Number 27 of 2022 on Personal Data Protection (PDP Law) and the Electronic Information and Transactions Law (ITE Law) in the implementation of the Coretax Administration System (Coretax), it can be concluded that these two regulations complement each other in providing protection for taxpayers' personal data. The ITE Law serves as the general legal framework for the operation of electronic systems, while the PDP Law functions as the specific regulation governing the comprehensive protection of personal data.

However, the findings indicate that there is still potential regulatory disharmony between the two laws, particularly regarding differences in the scope of regulation, approaches to legal protection, supervision mechanisms, and law enforcement. The ITE Law is more oriented toward electronic system security, whereas the PDP Law adopts a rights-based approach that focuses on protecting the rights of data subjects. These differences have the potential to create legal uncertainty in the management of taxpayers' personal data within the Coretax system.

The implementation of Coretax as a digital tax administration system that processes large volumes of personal data requires a legal framework that is clear, consistent, and integrated. Regulatory inconsistency may increase the risk of privacy rights violations, data misuse, and uncertainty regarding legal liability in the event of a data breach. Therefore, regulatory synchronization between the PDP Law and the ITE Law is an urgent necessity to ensure legal certainty and effective legal protection for taxpayers in the era of digital tax transformation.

From a theoretical perspective, this study reinforces the view that personal data protection cannot be separated from the development of digital public administration. When the state uses electronic systems to manage citizens' data, the resulting legal relationship is no longer merely an administrative relationship. A new legal relationship emerges in which citizens are positioned as data subjects. In the context of this study, taxpayers are not only parties with tax obligations but also owners of personal data processed by the state.

Another theoretical implication is the need to broaden the perspective of personal data protection law. Personal data protection should not be understood solely as protection of data in the private sector. It must also be considered within the public sector, particularly when the state processes large amounts of data. Coretax provides an important example because it processes identity data, National Identity Numbers (NIK), Taxpayer Identification Numbers (NPWP), income data, financial transaction data, tax reporting data, payment data, and taxpayers' compliance histories.

Within the framework of cyber law, this study demonstrates that electronic system security and personal data protection are closely related but distinct concepts. Electronic system security is necessary to prevent Coretax from being attacked or accessed without authorization. However, personal data protection extends beyond technical

security. It also encompasses the legal basis for processing, purpose limitation, data subject rights, the obligations of data controllers, and remedies in the event of a failure in data protection.

These findings imply that cyber law studies in Indonesia should place greater emphasis on the relationship between technology, the state, and citizens' rights. Technology should not merely be regarded as an administrative tool but also as a new arena in which citizens' legal rights are tested. Within Coretax, these rights are reflected in taxpayers' rights to secure, accurate, limited, and lawfully processed personal data.

In the field of tax law, this study provides the theoretical implication that tax authority must be interpreted together with the principles of personal data protection. Although the state's authority to collect taxes requires access to taxpayer data, such authority should not be understood as unlimited. Taxpayer data must continue to be processed lawfully, proportionately, and responsibly. Accordingly, tax law should be developed not only as a body of law governing tax obligations but also as one that recognizes the protection of taxpayers' personal data.

This study also reinforces the concept that taxpayer data possesses a dual character. On the one hand, such data constitutes tax administrative data required by the state. On the other hand, it also constitutes personal data because it can identify an individual and reveal the taxpayer's economic circumstances. This dual character contributes theoretically to personal data protection studies by demonstrating that not all administrative data can be separated from the dimension of individual rights.

Another theoretical implication is the affirmation that the PDP Law should be regarded as the specific legal basis for personal data protection. The ITE Law remains important as the legal basis governing electronic systems. However, with respect to the rights of data subjects, the obligations of data controllers, the legal basis for processing, and data protection remedies, the PDP Law occupies the more appropriate position. Accordingly, this study supports the interpretation of the PDP Law as the lex specialis governing personal data protection.

At the same time, this study also demonstrates that the ITE Law cannot be disregarded. Within the Coretax system, taxpayer data is processed through electronic systems. Therefore, personal data protection continues to require secure and reliable electronic systems. From a theoretical perspective, this illustrates that personal data protection in the digital environment should be developed through a combined approach integrating electronic system security with the protection of data subject rights.

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