Journal of International Islamic Law, Human Rights, and Public Policy
(JISHUP Journal) | ISSN(e): 3031-2280
Website https://jishup.org/index.php/ojs/index | Volume 4 No. 3 (2026)

CONSTITUTIONAL PROTECTION OF FREEDOM OF EXPRESSION IN THE DIGITAL SPACE IN CRITICISM OF THE IMPLEMENTATION OF THE CORETAX SYSTEM

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Received: 03/06/2026 | **Revised:** 08/06/2026 | **Accepted:** 20/06/2026 | **Published:** 20/07/2026

Abstract

The implementation of the Coretax System as part of Indonesia's tax administration digital transformation has generated extensive public responses through digital platforms. Public criticism of this policy constitutes a form of participation protected as a constitutional right; however, its exercise often intersects with legal restrictions aimed at safeguarding public order and the rights of others. This study examines the constitutional status of freedom of expression in relation to public criticism of the Coretax System, the legal protection afforded to such expression, and the constitutional limitations governing its exercise in the digital sphere. This research employs a normative legal method using statutory, conceptual, and case approaches. Legal materials were analyzed qualitatively through the interpretation of the 1945 Constitution of the Republic of Indonesia, statutory regulations, Constitutional Court decisions, and international human rights instruments. The findings indicate that criticism of the implementation of the Coretax System constitutes constitutionally protected freedom of expression provided that it is exercised responsibly and does not infringe upon the rights of others. Restrictions on freedom of expression are constitutionally permissible only when prescribed by law, pursue legitimate objectives, and satisfy the principles of legality, necessity, and proportionality as reflected in Article 28J of the 1945 Constitution, Article 19 of the International Covenant on Civil and Political Rights (ICCPR), Constitutional Court Decision Number 50/PUU-VI/2008, and Constitutional Court Decision Number 115/PUU-XXII/2024. This study proposes constitutional parameters for distinguishing protected public criticism from expressions that may legitimately be restricted within a democratic rule of law.

Keywords: Freedom of Expression, Constitutional Protection, Coretax, Digital Space, Rule of Law.

INTRODUCTION

Digital transformation is one of the strategic agendas of the Government of Indonesia in realizing effective, transparent, and accountable governance. The utilization of information technology is no longer understood merely as the modernization of public services but has evolved into an instrument of bureaucratic reform aimed at improving service quality, strengthening data integration, and creating a more efficient administrative system. In the taxation sector, this policy is implemented through the Coretax Administration System (Coretax) as part of the national tax administration reform developed by the Directorate General of Taxes. This system is designed to integrate all tax business processes into a single digital platform in order to improve service quality, administrative effectiveness, and legal certainty for taxpayers.(Pajak, n.d.)

The implementation of the Coretax System constitutes one of the government's strategic policies in supporting the digital transformation of tax administration. However, during the initial stage of its implementation, various technical issues were identified, including system disruptions, data synchronization errors, difficulties in accessing services, and delays in tax administrative processing. These issues have had significant impacts on the fulfillment of taxpayers' obligations, giving rise to various criticisms expressed by taxpayers, tax consultants, advocates, academics, and business actors through various digital media platforms. Such criticisms represent responses to the implementation of a public policy that is considered not yet fully capable of providing the legal certainty and service convenience envisioned in the original objectives of the Coretax System (Erstiawan 2025b).

The development of information technology has transformed the conventional public sphere into a digital public sphere, enabling the public to convey information, opinions, and criticisms more openly and rapidly. The digital space no longer functions solely as a communication medium but has also evolved into an instrument of public participation in the democratic process. In this context, criticism of public policies constitutes a form of public oversight of government administration as well as an embodiment of the principle of checks and balances in a democratic state governed by the rule of law. Therefore, criticism of the implementation of the Coretax System should not merely be regarded as an expression of public dissatisfaction but also as part of the exercise of citizens' constitutional rights to participate in overseeing government administration.(Habermas 1989)

The right to express opinions is one of the constitutional rights guaranteed by the 1945 Constitution of the Republic of Indonesia. Article 28E paragraph (3) guarantees every person's right to associate, assemble, and express opinions, while Article 28F guarantees every person's right to communicate and to obtain, possess, store, process, and convey information through all available channels. This protection is also reaffirmed in Article 19 of the International Covenant on Civil and Political Rights (ICCPR), which was ratified by Indonesia through Law Number 12 of 2005. Accordingly, criticism of public policies, including the implementation of the Coretax System, is, in principle, part of the exercise of human rights that enjoy constitutional protection.("Undang-Undang Nomor 12 Tahun 2005 Tentang Pengesahan International Covenant on Civil and Political Rights (ICCPR).," n.d.)

Nevertheless, freedom of expression is not an absolute right. The exercise of this right remains subject to limitations established under the Constitution and statutory regulations. Article 28J of the 1945 Constitution of the Republic of Indonesia provides that the exercise of human rights must respect the rights and freedoms of others and fulfill the requirements of morality, religious values, security, and public order in a democratic society. From the perspective of international human rights law, restrictions on freedom of expression must also comply with the principles of legality, legitimate aim, necessity, and proportionality, as affirmed in General Comment No. 34 (2011). Therefore, the state may not arbitrarily restrict public criticism of public policies but must base any such restrictions on legitimate, proportionate grounds consistent with the principles of a democratic state governed by the rule of law.(Committee 2011)

The development of Indonesian constitutional law demonstrates a strengthening of the protection of freedom of expression through Constitutional Court Decision Number 50/PUU-VI/2008, which affirmed that freedom of expression is a constitutional right that occupies an important position in democratic life(Indonesia, n.d.) This protection was further reinforced by Constitutional Court Decision Number 115/PUU-XXII/2024, which interpreted criticism of the government and public policies as a form of expression entitled to constitutional protection, provided that it is directed toward the public interest and does not attack an individual's personal honor (Indonesia, n.d.).

Research on the implementation of the Coretax System has generally focused on aspects of tax administration, system effectiveness, taxpayer compliance, and digital transformation in tax services. Martinus Sony Erstiawan highlights that various challenges in the implementation of Coretax have led to a decline in public trust in the tax administration system and have the potential to affect the relationship between the state and taxpayers(Erstiawan 2025a). Meanwhile, Gabrella Dimetheo, Athirah Salsabila, and Nikita Ceysha Amabel Izaak focus their study on the implementation of Coretax as an instrument of tax administration reform to improve tax compliance (Dimetheo, Gabrella, Athirah Salsabila 2025). Another study conducted by Syahnia Gusta Claresta and her team primarily discusses the implementation of Coretax in tax administration reform.(Claresta, Syahnia Gusta 2025)

Meanwhile, Yulfa Widiastuti and her team examine the digital transformation of tax administration through the implementation of Coretax(Widiastuti, Yulfa 2025).These studies have made significant contributions to the development of tax administration; however, none has specifically examined the implementation of the Coretax System from a constitutional law perspective, particularly with regard to the protection of the public's freedom of expression in conveying criticism of public policies in the digital space.

This research gap is significant because criticism of the implementation of public policies concerns not only the quality of government services but also the exercise of citizens' constitutional rights. In practice, the public is often confronted with a dilemma between exercising the right to express criticism and concerns about the possibility of legal consequences. Such circumstances have the potential to create a *chilling effect*, a situation in which individuals choose not to express their opinions or criticisms due to fear of legal sanctions. If this condition continues to develop, the digital space, which should function as a means of public participation, may instead lose its role as a democratic medium that guarantees citizens' freedom of expression(Celeste 2022).

The development of constitutional law through Constitutional Court Decision Number 115/PUU-XXII/2024 provides a new perspective on the protection of freedom of expression in Indonesia. The decision affirms that criticism of the government and public policies constitutes a form of expression entitled to constitutional protection, provided that it is conveyed for the public interest, is based on facts, and does not attack an individual's personal honor. This interpretation reinforces the state's obligation to guarantee a healthy democratic space while maintaining a balance between the protection of freedom of expression and the protection of the rights and dignity of others. Accordingly, Constitutional Court Decision Number 115/PUU-XXII/2024 is significant not only for law enforcement practice but also as a constitutional foundation for establishing parameters regarding the limits of criticism that are entitled to legal protection(Indonesia, n.d.).

Based on the foregoing, this study offers a perspective that differs from previous research. The novelty of this research does not lie in discussing the implementation of the Coretax System as a tax administration system, but rather in analyzing the relationship between freedom of expression, criticism of public policy, and constitutional limitations within the Indonesian rule of law. This study positions the implementation of the Coretax System as a case study to formulate constitutional parameters for distinguishing criticism that is entitled to legal protection from forms of expression that may legitimately be subject to restrictions under the 1945 Constitution of the Republic of Indonesia, Constitutional Court decisions, and international human rights instruments. Through this approach, the study is expected to contribute to the development of constitutional law, particularly concerning the protection of freedom of expression in the digital space within a democratic state governed by the rule of law.

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LITERATURE REVIEW

International trade is defined as commercial transactions involving goods and services between one country and another (Ibrahim & Halkam, 2021). International trade is also an economic cooperation activity aimed at meeting the needs of each country and maximizing mutual benefits between the two nations (Purba et al., 2023). When viewed from the nature and scope of its binding legal force, a contract can be either a domestic contract or an international contract. A domestic contract is simply a contract entered into by two individuals (legal entities) within the territory of a single country, with no foreign elements involved. Meanwhile, an international contract is a contract that contains a foreign element (Huala Adolf, 2008: 1). The foreign element in this context refers to the connection between the legal systems of the countries involved in the contractual activity, as determined by the agreed-upon choice of law. In international trade, the WTO strives to create free international trade. This is a fundamental principle of the WTO in international trade. These efforts are carried out by removing existing barriers, both rate and non rate, through tarif binding, the elimination of quantitative restrictions, and the standstill principle. Tariff binding is an agreement to standardize customs duty rates on imported products. The elimination of quantitative restrictions is a non-tariff measure that removes maximum limits on the volume of imported goods entering another country. The principle of standstill is a principle whereby developed countries are prohibited from imposing new barriers on developing countries seeking to export potentially marketable goods from their home countries.

The Adequacy Principle is a crucial pillar in international trade and economic law, particularly regarding data protection, investment, and cross-border legal compliance standards. Within this dynamic, the Adequacy Principle emerges as a key instrument. This principle requires that trade and data flows can only flow freely if the partner country has a level of legal protection that is considered "adequate" or equivalent to the standards of the sending country.

METHOD

The method used in writing this journal article is the normative legal approach. The study was conducted through a literature review of international agreements, legislation (statute approach), and an analysis of legal literature related to international trade. Secondary data in the form of international conventions and bilateral trade reports served as the primary sources for conducting a critical evaluation. The type of research applied is descriptive-analytical, which describes the entire situation and facts and analyzes current implementation. This research refers to a literature-based study that utilizes sources such as books, existing legislation, documents, and various other media that can serve as data sources or theoretical foundations for the issues discussed in the research.

RESULTS AND DISCUSSION

A. An Evaluation of the Principle of Adequacy in the U.S. and Indonesia Reciprocal Trade Agreement

In modern international trade, the principle of adequacy frequently arises in the General Agreement on Trade in Services (GATS) or European Union regulations (GDPR). If a country is deemed to have an adequate level of protection, trade barriers (such as data transfer restrictions or additional licensing requirements) can be minimized. Transactions involving digital products—or what we commonly refer to as e-commerce—have distinct characteristics that set them apart from transactions involving physical goods, thereby presenting new challenges in consumer protection. Consumers often lack sufficient information regarding their rights and obligations and face uncertainty regarding rules related to ownership, product returns, and service guarantees.

Freedom of expression is one of the fundamental rights that constitutes a defining characteristic of a democratic state governed by the rule of law. This right is regarded not only as part of human rights but also as a constitutional instrument that enables the public to participate in government administration. In a state governed by the rule of law, freedom of expression serves a strategic function as a means of conveying opinions, criticism, and oversight of the exercise of state power. Therefore, the existence of this right cannot be separated from the principle of constitutional democracy, which places the people as the holders of sovereignty as well as supervisors of governmental administration(Asshiddiqie 2011).

The Indonesian Constitution provides strong guarantees for freedom of expression through Article 28E paragraph (3) and Article 28F of the 1945 Constitution of the Republic of Indonesia. These provisions demonstrate that freedom of expression is understood not merely as an individual right but also as a constitutional right with social and political dimensions. This right enables the public to obtain, process, and disseminate information as a form of participation in national and state affairs. Accordingly, criticism of government policies constitutes one manifestation of the exercise of constitutional rights that receives direct constitutional protection(“Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, Pasal 28E Ayat (3) Dan Pasal 28F,” n.d.).

From the perspective of constitutional democracy, criticism of public policies forms part of the checks and balances mechanism that ensures government administration remains within constitutional boundaries. Democracy is realized not only through electoral mechanisms but also through public participation in overseeing the implementation of government policies. Criticism expressed openly constitutes a form of public control over the exercise of state power and serves as an indicator of a healthy democratic space. Therefore, restrictions on criticism may not be imposed solely because such criticism is directed at the government but must instead be based on constitutionally justifiable grounds(Diamond 1999).

The implementation of the Coretax System represents a public policy arising from the digital transformation of tax administration. As a policy that directly affects the public, its implementation naturally becomes the subject of public evaluation. Various technical issues encountered during the initial implementation stage generated criticism from the public expressed through social media, discussion forums, news reports, and professional organizations. Such criticism essentially reflects public aspirations for the government to evaluate the quality of the public services provided. In the context of a democratic state governed by the rule of law, criticism of the implementation of the Coretax System cannot be regarded as unlawful conduct, provided that it is based on facts, intended to serve the public interest, and does not violate the constitutional rights of others(Habermas 1989).

This view is consistent with Constitutional Court Decision Number 50/PUU-VI/2008, which affirmed that freedom of expression is a constitutional right occupying an important position in democratic life (Indonesia, n.d.). The Constitutional Court recognized freedom of expression as part of the protection of human rights that may not be arbitrarily restricted by the state. This protection was further strengthened through Constitutional Court Decision Number 115/PUU-XXII/2024, which interpreted criticism of the government and public policies as a form of expression entitled to constitutional protection, provided that it is conveyed in the public interest and does not attack an individual's personal honor. This decision demonstrates an important development in Indonesian constitutional law by providing legal certainty for democratic space in the digital era(Indonesia, n.d.).

Based on the foregoing, it can be understood that criticism of the implementation of the Coretax System constitutes an exercise of citizens' constitutional rights that is firmly grounded in both the Indonesian legal system and international human rights instruments. Accordingly, criticism of public policies cannot be perceived as unlawful merely because it is directed at the government. On the contrary, criticism expressed responsibly forms part of the democratic mechanism that supports transparent, accountable, and responsive governance. This position further confirms that freedom of expression in the digital space serves a constitutional function as an instrument of public oversight over the exercise of state power.

The existence of freedom of expression as a constitutional right should not be understood solely as an individual's right to express opinions but also as an instrument that enables the public to perform an oversight function over government administration. In a democratic state governed by the rule of law, criticism expressed by the public constitutes one of the mechanisms for achieving accountable and transparent governance. Therefore, freedom of expression is closely linked to the principle of popular sovereignty, as it provides the public with the opportunity to participate in state administration by conveying aspirations, criticism, and evaluations of government policies(Asshiddiqie 2011).

System disruptions, difficulties in data synchronization, administrative obstacles, and service delays have become issues widely raised through social media, mass media, and public discussion forums(Erstiawan 2025b).Various reports also indicate that the implementation of Coretax has created a range of problems experienced by tax practitioners and advocates(Online, n.d.). Such criticism essentially constitutes a form of public participation in evaluating the implementation of public policies to ensure that the objectives of tax administration reform can be achieved optimally. Therefore, criticism of the implementation of the Coretax System cannot be separated from the exercise of citizens' constitutional right to express opinions regarding government administration.

The development of information technology has expanded the space for exercising freedom of expression through digital media. The digital space no longer serves merely as a means of communication but has evolved into a digital public sphere that enables the public to convey information, ideas, and criticism rapidly and extensively. This transformation has the consequence that the protection of citizens' constitutional rights must also evolve in response to technological developments. Accordingly, constitutional guarantees of freedom of expression apply not only in conventional public spaces but must also be consistently upheld in the digital sphere as part of the development of modern democracy(Celeste 2022).

Although constitutionally protected, freedom of expression must nevertheless be exercised responsibly. This right does not legitimize the dissemination of defamatory information, hate speech, or attacks on another person's personal honor. Therefore, the exercise of freedom of expression must always maintain a balance between the protection of individual rights and respect for the constitutional rights of others, as stipulated in Article 28J of the 1945 Constitution of the Republic of Indonesia. This principle of balance constitutes a defining characteristic of a democratic state governed by the rule of law in maintaining harmony between freedom and legal responsibility(“Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, Pasal 28J,” n.d.).

The protection of freedom of expression has gained greater legal certainty through Constitutional Court Decision Number 115/PUU-XXII/2024. The decision affirms that criticism of the government and public policies is, in principle, a form of expression that enjoys constitutional protection, provided that it is conveyed in the public interest, is based on facts, and does not attack an individual's personal honor. This interpretation demonstrates the continued development of Indonesian constitutional law in providing greater space for the public to perform its oversight function over government administration without eliminating the obligation to exercise that right responsibly(Indonesia, n.d.).

Based on the foregoing, the position of freedom of expression in relation to criticism of the implementation of the Coretax System constitutes not only a human right but also a constitutional right that forms one of the pillars of a democratic state governed by the rule of law. Public criticism of the implementation of public policies represents a form of constitutional participation that strengthens transparency, accountability, and the quality of government administration. Therefore, any restriction on public criticism must be based on constitutional provisions, comply with the principle of proportionality, and must not undermine the essence of freedom of expression as a fundamental constitutional right of citizens.

B. Legal Protection of Public Freedom of Expression in Conveying Criticism of the Implementation of the Coretax System in the Digital Space

Legal protection of freedom of expression is a consequence of the state's recognition of human rights and the constitutional rights of its citizens. In a democratic state governed by the rule of law, such protection is realized not only through normative recognition in the Constitution but also through the enactment of statutory regulations and institutional mechanisms that ensure the effective exercise of this right. Therefore, the protection of freedom of expression should be understood as part of the state's obligation to respect, protect, and fulfill the constitutional rights of its citizens(Asshiddiqie 2011).

Within the Indonesian legal system, the protection of freedom of expression has its constitutional basis in Article 28E paragraph (3) and Article 28F of the 1945 Constitution of the Republic of Indonesia("Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, Pasal 28E Ayat (3) Dan Pasal 28F," n.d.). These provisions guarantee every citizen the right to express opinions, obtain information, and disseminate information through all available channels. These guarantees are further reinforced by Law Number 39 of 1999 on Human Rights, which recognizes freedom of expression as one of the fundamental rights that the state is obliged to respect and protect("Undang-Undang Nomor 39 Tahun 1999 Tentang Hak Asasi Manusia," n.d.).

The ratification of the International Covenant on Civil and Political Rights (ICCPR) through Law Number 12 of 2005 affirms that everyone has the right to seek, receive, and impart information and ideas through any media regardless of frontiers("Undang-Undang Nomor 12 Tahun 2005 Tentang Pengesahan International Covenant on Civil and Political Rights (ICCPR).," n.d.). Furthermore, General Comment No. 34 emphasizes that freedom of expression constitutes one of the principal foundations of a democratic society because it enables public oversight of state administration. Therefore, criticism of government policies, including the implementation of the Coretax System, is, in principle, a form of expression that enjoys protection under the international human rights regime(Committee 2011).

The implementation of the Coretax System demonstrates that criticism emerging in the digital space primarily concerns system disruptions, administrative obstacles, and the quality of tax services(Erstiawan 2025b). Such criticism can, in fact, serve as a valuable source of evaluation for the government in improving its policies so that the digital transformation of tax administration becomes more effective and responsive to public needs. Accordingly, public criticism should not be regarded as a threat to the government but rather as part of the mechanism of good governance that promotes accountability in state administration. Various reports also indicate that problems arising from the implementation of Coretax have affected professional practice in the field of taxation and have generated criticism from tax practitioners(Online, n.d.).

Legal protection of freedom of expression is also reflected in the development of Constitutional Court jurisprudence. Through Constitutional Court Decision Number 115/PUU-XXII/2024, the Court affirmed that criticism of the government and public policies cannot automatically be equated with insult or defamation. The Court recognized criticism as part of the exercise of constitutional rights that is entitled to protection, provided that it is conveyed in the public interest, is not motivated by bad faith, and does not attack an individual's personal honor. This interpretation provides legal certainty for the public in exercising their constitutional right to express criticism of government administration through digital platforms.(Indonesia, n.d.)

Nevertheless, legal protection of freedom of expression does not eliminate the legal responsibility of every citizen. Criticism must still be based on facts, expressed in good faith, and must not contain elements of defamation, hate speech, or misleading information. In the context of the implementation of the Coretax System, the public remains obliged to use the digital space responsibly so that the criticism conveyed genuinely functions as a means of public oversight rather than as a means of harming the rights or interests of others. Accordingly, legal protection of freedom of expression should be understood as protection for the legitimate exercise of the right, rather than protection for every form of expression without limitation.

Based on the foregoing, legal protection of freedom of expression in relation to criticism of the implementation of the Coretax System constitutes a manifestation of the principle of the rule of law, which guarantees the constitutional rights of citizens. Such protection is derived from the Constitution, national statutory regulations, international human rights instruments, and is further reinforced through the development of Constitutional Court decisions. Therefore, the state has an obligation to maintain a balance between protecting freedom of expression and preserving legal order, without undermining the public's right to actively participate in overseeing the administration of government.

C. Constitutional Limits of Freedom of Expression in Conveying Criticism of the Implementation of the Coretax System in the Digital Space

The recognition of freedom of expression as a constitutional right does not mean that its exercise is unlimited. In a democratic state governed by the rule of law, every human right may, in principle, be subject to limitations, provided that such limitations are imposed in accordance with constitutional provisions, are intended to protect the rights and freedoms of others, and serve a legitimate public interest. Therefore, restrictions on freedom of expression should be understood as exceptions whose application must be strictly limited so as not to undermine the substance of citizens' constitutional rights(Asshiddiqie 2011).

The Indonesian Constitution provides the basis for limiting rights through Article 28J of the 1945 Constitution of the Republic of Indonesia. This provision affirms that every person is obliged to respect the human rights of others and to comply with limitations established by law for the purpose of guaranteeing the recognition of and respect for the rights and freedoms of others, religious values, morality, security, and public order in a democratic society. Accordingly, restrictions on freedom of expression may not be imposed arbitrarily but must have a clear legal basis and pursue objectives that are constitutionally legitimate("Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, Pasal 28J," n.d.).

In addition to the constitutional framework, restrictions on freedom of expression in the digital space are also grounded in Law Number 1 of 2024 concerning the Second Amendment to Law Number 11 of 2008 on Electronic Information and Transactions. This amendment emphasizes the importance of maintaining a balance between the protection of freedom of expression and the protection of the rights, honor, and legal interests of every individual in the use of digital space. Accordingly, the application of the provisions of the Electronic Information and Transactions Law must be understood as a legal instrument whose implementation remains subject to constitutional principles as stipulated in Article 28J of the 1945 Constitution of the Republic of Indonesia, so that it is not applied excessively to criticism expressed in the public interest("Undang-Undang Nomor 1 Tahun 2024 Tentang Perubahan Kedua Atas Undang-Undang Nomor 11 Tahun 2008 Tentang Informasi Dan Transaksi Elektronik," n.d.).

The same principle is affirmed in Article 19 paragraph (3) of the International Covenant on Civil and Political Rights (ICCPR), which permits states to impose restrictions on freedom of expression only where such restrictions are prescribed by law and are necessary to protect the rights or reputations of others, national security, public order, public health, or public morals. This provision is further clarified in General Comment No. 34, which states that any restriction on freedom of expression must satisfy the principles of legality, legitimate aim, necessity, and proportionality. These four principles constitute the international standards for assessing the constitutionality of restrictions on freedom of expression("Undang-Undang Nomor 12 Tahun 2005 Tentang Pengesahan International Covenant on Civil and Political Rights (ICCPR).," n.d.).

In the context of the implementation of the Coretax System, criticism expressed by the public essentially constitutes an evaluation of the implementation of a public policy that directly affects public interests. Therefore, criticism that is based on facts, intended to provide input regarding government administration, and expressed responsibly cannot be regarded as unlawful conduct. Conversely, criticism that contains defamation, the dissemination of false information, attacks on an individual's personal honor, or is made in bad faith falls outside the scope of constitutional protection because it exceeds the permissible exercise of the right as guaranteed by the Constitution(Committee 2011).

Constitutional Court Decision Number 115/PUU-XXII/2024 provides a new direction in determining the constitutional limits of freedom of expression in Indonesia. The Constitutional Court affirmed that criticism of the government and public policies must be regarded as part of the exercise of citizens' constitutional rights and is therefore entitled to legal protection. Nevertheless, such protection does not extend to expressions that attack an individual's personal honor or satisfy the elements of a criminal offense as prescribed by statutory law. Accordingly, the object of criticism must be directed at policies, governmental actions, or the administration of government, rather than personal matters unrelated to the public interest.(Indonesia, n.d.)

Based on the analysis of constitutional provisions, international human rights instruments, and Constitutional Court decisions, this study argues that the constitutional limits of freedom of expression in relation to criticism of the implementation of the Coretax System are determined by at least four parameters. First, criticism must be directed at government policies or the administration of government rather than attacking an individual's personal honor. Second, criticism must be based on verifiable facts and not on information known to be false. Third, criticism must serve the public interest as a form of public participation in state administration. Fourth, the expression of criticism must not contain elements of defamation, hate speech, or other forms of expression that are expressly prohibited by statutory law. According to the author, these four parameters provide an appropriate standard for distinguishing criticism that is entitled to constitutional protection from expressions that may lawfully be subject to legal restrictions(Robert Alexy 20202).

Accordingly, the protection of freedom of expression should not be interpreted as granting unlimited freedom, nor should it be construed so narrowly as to eliminate the public's opportunity to participate in overseeing government administration. Maintaining a balance between the protection of citizens' constitutional rights and constitutionally legitimate restrictions constitutes an essential prerequisite for realizing a democratic state governed by the rule of law. In the context of the implementation of the Coretax System, such a balance is expected to foster a digital space that continues to guarantee the public's freedom to express criticism responsibly while also providing legal certainty regarding the limits of the exercise of that freedom.

CONCLUSION

Based on the findings of this study, it can be concluded that freedom of expression in conveying criticism of the implementation of the Coretax System is a constitutional right guaranteed by the 1945 Constitution of the Republic of Indonesia and recognized under international human rights instruments. Criticism of public policies constitutes a form of public participation in overseeing government administration as well as an embodiment of the principles of a democratic state governed by the rule of law. Therefore, criticism of the implementation of the Coretax System cannot be regarded as unlawful, provided that it is expressed responsibly, based on facts, and intended to serve the public interest.

This study also demonstrates that the legal protection of freedom of expression is derived not only from constitutional guarantees but is also reinforced through national statutory regulations, international human rights instruments, and the development of Constitutional Court jurisprudence, particularly Constitutional Court Decision Number 115/PUU-XXII/2024. This decision provides legal certainty that criticism of the government and public policies is, in principle, a form of expression that enjoys constitutional protection. Accordingly, the state has an obligation to guarantee a healthy space for public participation in the administration of government.

The principal finding of this study is that the constitutional limits of freedom of expression in conveying criticism of the implementation of the Coretax System may be assessed through four parameters. First, the criticism must be directed at government policies or governmental actions. Second, it must be based on verifiable facts. Third, it must be expressed in the public interest. Fourth, it must not contain elements of defamation, attacks on an individual's personal honor, hate speech, or other forms of expression expressly prohibited by statutory law. These four parameters serve as the benchmark for distinguishing criticism that is entitled to constitutional protection from expressions that may lawfully be subject to legal restrictions.

This study is expected to contribute to the development of constitutional law scholarship, particularly with respect to the protection of freedom of expression in the digital space within the context of public policy. In addition, the findings are expected to serve as a reference for policymakers, law enforcement authorities, and the public in maintaining a balance between the protection of citizens' constitutional rights and the application of constitutionally legitimate restrictions, thereby ensuring that the digital space remains a democratic forum that guarantees the responsible exercise of freedom of expression

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