TAX TECHNOLOGY

Tax Technology and Controls Roadmap

PT Contoh Digital Operasi

Current state and 90-day pilot | Prepared for the fictional management team | 3 October 2026

Executive assessment

Pilot controlled reconciliations and evidence capture before automating tax decisions. The sample productivity estimate is attractive, but it assumes successful adoption and excludes integration and quality failures.

The fictional team spends 120 hours per month on reconciliations and evidence collation. A proposed workflow could reduce that effort by 50 hours. The assumed internal cost is IDR 0.30 million per hour; recurring software and oversight cost is 4 million monthly, with 90 million of initial implementation cost.

Priority	Matter requiring a decision	Current evidence position
High	Data identity is inconsistent	Open for professional review
High	Access and approval need separation	Open for professional review
Medium	Savings and AI quality are unproven	Open for professional review

This is a worked sample, not an issued client opinion. All companies, transactions, evidence records and calculations are fictional. The recommended actions demonstrate professional delivery; they do not establish a tax liability, filing eligibility, benchmark or regulatory approval.

Scope and analytical method

Purpose and intended use

The purpose is to help the fictional management team understand the evidence, the decision still required and the work needed to complete a defensible deliverable. The report is intended for internal discussion with the responsible Falcon professional. It is not a filing, an audit opinion or a guarantee of an authority outcome.

Work performed in the illustrative case

- Data sources and process mapping
- Tax data model and reconciliation rules
- Access audit and exception controls
- Automation and responsible AI governance

Map data lineage from originals to reports, define validation rules and ownership, and distinguish deterministic checks from judgement. Pilot on a bounded workstream with controlled access and a retained manual path. Require professional review of tax interpretation and a measured evaluation before enabling any AI route for the intended work type.

Evidence population

Ref	Illustrative record	Role in the analysis
E01	Data source and identifier map	Starting population and primary bridge
E02	Access and approval matrix	Classification and factual support
E03	Time study and implementation cost model	Exception or corroboration testing
E04	Pilot quality and AI evaluation register	Decision history and completion support

The references are report-local training identifiers. They are not verified originals, app record IDs or hashes. No real client files were inspected. A live engagement must preserve the actual originals, their versions and the reviewer's assessment of each material claim. The descriptions above define the evidence that the case assumes or explicitly identifies as missing.

Coverage and limitations

Only the stated sample scope is covered. The report does not infer completeness of other entities, years, transactions or tax types. Where the record is incomplete, the analysis identifies the limitation rather than treating management's explanation as verified evidence. Any estimate remains subject to factual validation, current legal applicability and independent review.

Detailed findings and professional response

Priority is a qualitative judgement about the importance of resolving an issue before delivery. High means that the matter could change a material conclusion or prevent completion. Medium means that a control or corroboration improvement is required. These labels are not a probability of assessment or a calculated tax exposure.

Finding 1 Data identity is inconsistent

High priority. E01 uses different invoice identifiers in the ledger and evidence register.

Professional implication. Automation can create false matches or duplicate transactions without a controlled key.

Recommended response. Define canonical identifiers and preserve original references with exception handling.

Finding 2 Access and approval need separation

High priority. E02 allows the same role to change rules, prepare results and approve delivery.

Professional implication. An efficient process can still be unreliable if independent review is bypassed.

Recommended response. Separate configuration, preparation and approval permissions, with an audit trail.

Finding 3 Savings and AI quality are unproven

Medium priority. E03 records a forecast saving rather than a measured pilot. E04 contains no model evaluation results.

Professional implication. Neither the productivity case nor the accuracy claim is established.

Recommended response. Measure review effort and errors in a pilot. Keep model selection, qualification and spending limits under configured owner control.

Counteranalysis and judgement

An incomplete record is not proof that the taxpayer's position is wrong. Equally, an invoice, signed agreement or plausible narrative does not establish every factual or legal element. The reviewer should test alternative explanations and record what evidence would change the assessment. Preserve both supportive and adverse material so that the final conclusion remains balanced.

Financial analysis and decision alternatives

The schedule below makes the numerical reasoning reproducible. All inputs are fictional. The calculation basis states whether a value comes from the assumed record, a formula or an explicit scenario parameter. Figures should not be copied into a live return or used as a benchmark.

Measure	Illustrative result	Calculation basis
Monthly effort reduction hours	50	120 minus assumed 70
Monthly gross time value	15.00	50 multiplied by assumed 0.30
Monthly recurring cost	4.00	E03
Monthly net benefit	11.00	15.00 minus 4.00
Initial implementation cost	90.00	E03
Simple payback months	8.18	90.00 divided by 11.00

Currency values are IDR million; hours and months are labelled separately. Payback is an undiscounted scenario, not a guaranteed saving or staffing reduction. The model excludes adoption delay, integration, exception handling and overruns. Recalculate using measured pilot results and include the cost of independent review, API usage and retained manual controls.

Alternatives for management discussion

Alternative	Practical rationale	Condition before adoption
Controlled reconciliation pilot	Tests value on a bounded process	Requires agreed measures and stop conditions
Evidence and approval integration	Improves lineage and review	Needs access and change controls
Qualified AI assistance	Can support approved tasks	Needs actual evaluation and spending oversight

Management should compare the alternatives using verified facts, operational feasibility and the applicable legal analysis. A more favourable numerical scenario is not evidence that its assumptions are valid. The report therefore recommends completing the unresolved work before selecting a final tax position or an external action.

Recommendations and delivery plan

The following sequence is an illustrative internal work plan measured from engagement kick-off. It is not a statutory timetable. Any external response or filing date must be verified separately and may require faster escalation. The engagement partner remains responsible for the scope and resources agreed with the client.

Work step	Responsible role	Indicative timing	Completion evidence
Confirm scope and procedural facts	Engagement lead	Days 1 to 2	Approved scope and verified external date where relevant
Resolve finding 1	Client finance and Falcon adviser	Days 2 to 5	Original evidence and documented resolution or scope limitation
Resolve finding 2	Technical workstream lead	Days 3 to 7	Originals and approved technical treatment
Resolve finding 3	Client owner and Falcon adviser	Days 3 to 8	Reviewed action and completion evidence
Review analysis and computations	Independent Falcon partner	After evidence closure	Documented challenge and approved current version
Authorise delivery and preserve receipts	Engagement lead and client signatory	After professional approval	Final report version and any external acknowledgement

Escalation and change control

Escalate immediately if an actual external date is near, an original contradicts the working facts, the legal framework changes, or the proposed action exceeds the authorised scope. New evidence can change the recommendation. Update the affected calculations, issue analysis and report version, and obtain fresh independent review where the conclusion has changed.

Client communication

Tell the client what is established, what remains uncertain and what they must supply or decide. Explain how missing evidence limits the deliverable. Obtain approval of the final audience and language. Preserve the distinction between internal review, client delivery and authority acceptance.

Technical references and completion record

The official references below were located on 3 October 2026. They are starting points for a real technical review, not a representation that every operative article, amendment, treaty or transitional provision has been checked. No quoted legal passage or current statutory rate is relied on to decide this fictional case.

Indonesian tax administration

PMK 81 of 2024 and amendment history - The JDIH page lists amendment history including PMK 1 of 2026. Retrieve applicable originals and check all later amendments before use.

Open official reference

Indonesian related party transactions

PMK 172 of 2023 - Review the applicable articles, period, documentation, MAP and APA provisions and any subsequent changes.

Open official reference

Required legal applicability record

For each material position, retain the original provision and exact article, authority and version, effective dates, relevant amendments and the reason it applies to the client's facts and period. Record competing interpretations and the specialist's conclusion. Official service pages and OECD guidance have different authority from domestic legislation and treaty text.

Independent completion checks

- The client identity, period and authorised scope match the actual engagement.
- Every material statement is traceable to the original record and preserves any contradiction.
- The calculations are independently reperformed and assumptions are distinguished from legal rules.
- The applicable law and source history support the conclusion for the actual period.
- A different qualified Falcon reviewer records the judgement and material limitations.
- The client authorises the intended delivery and any separate external submission is evidenced.

Sample status: not approved for client issue. No preparer, reviewer or client signature is simulated. Replace the fictional dataset and complete the real engagement review before using this document as a delivery model.