

IMPLEMENTATION AND THE IMPLICATION OF THE NATIONAL IDENTIFICATION
NUMBER (NIK) INTEGRATION INTO THE TAXPAYER IDENTIFICATION NUMBER
(NPWP) IN INDONESIADian Eka Prastiwi¹, Hastomo Ruslan², Iva Oktavia³, Yanda Gally Permana⁴

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ABSTRACT

In order to enhance state revenue from the tax sector, the tax intensification and tax extensification strategies has to be implemented by the government. The implementation of the National Identification Number (NIK) integration into the Taxpayer Identification Number (NPWP) to benefit the ease of tax administration, advance tax supervision, public service efficiency, and the data security. Implementation and implication of the National Identification Number into the Taxpayer Identification Number in Indonesia is one of the essential part in Core tax Administration System.

Keywords: *National Identification Number, Taxpayer Identification Number, Integration.*

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INTRODUCTION

Indonesia is a developing country in Southeast Asia that has enormous potential to become a developed country by utilizing its resources. To be able to achieve this, facilities and infrastructure are needed that support achieving these goals.

Based on the preamble of the constitution of the state of the Republic of Indonesia of the year 1945 (UUD 1945) paragraph 4, "Subsequent thereto, to form a Government of the State of Indonesia which shall protect the whole Indonesian nation and the entire native land of Indonesia and to advance the public welfare, to educate the life of the nation, and to participate in the execution of world order which is by virtue of freedom, perpetual peace and social justice, therefore the National Independence of Indonesia shall be composed in a Constitution of the State of Indonesia, which is structured in a form of the State of the Republic of Indonesia, with people's sovereignty based on the belief in One and Only God, just and civilized Humanity, the Unity of Indonesia and a Democratic Life guided by wisdom in Deliberation/Representation, and by realizing social Justice for all the people of Indonesia." ¹

¹ <https://www.mkri.id/public/content/infoumum/regulation/pdf/uud45%20eng.pdf> accessed on 10 March 2025
04.44

In order to fulfill the mandate of UUD 1945, Indonesia requires substantial financial resources due to its status as the largest archipelago in the world with 17,504 islands. Achieving equitable welfare for its population necessitates widespread development from Sabang to Merauke.

This development can only be realized through the central government's planning via the State Budget (APBN). The APBN serves as an instrument to regulate state expenditures and revenues, funding governmental operations and development, fostering economic growth, increasing national income, achieving economic stability, and setting the direction and priorities for overall development.

The sustainability of the national development aims to enhance the material and spiritual welfare of the people. Realizing these goals requires a significant development budget. One key strategy to boost funding for development is by harnessing domestic resources, particularly through taxation.

The government consistently increases its targeted tax revenue each year in line with Indonesia's economic growth. Achieving this growth in tax revenue necessitates the awareness and compliance of every citizen in fulfilling their obligations, reflecting a sense of responsibility and collective participation in the nation's development.

To enhance state revenue from the tax sector, tangible efforts must be implemented through government policies. These efforts can include both tax intensification and tax extensification strategies. Tax intensification may involve increasing the number of registered taxpayers and improving the efficiency of tax collection. On the other hand, tax extensification can entail broadening the range of taxable objects that have not been previously taxed. However, effective implementation of these strategies has been hampered by inefficiencies in the existing tax administration system, including issues with data accuracy and taxpayer identification. Therefore, integrating the National Identification Number (NIK) with the Taxpayer Identification Number (NPWP) has become essential.

This integration is mandated by Law No. 7 of 2021 on Harmonization of Tax Regulations and Minister of Finance Regulation PMK No. 136/2023 jo PMK No.112/PMK.03/2022 concerning the Taxpayer Identification Number for Individual Taxpayer, corporate taxpayer, and government institution taxpayer. These regulations provide the legal framework for the integration of various identification numbers used by different government agencies. The objective is to establish a unified data system that supports comprehensive and efficient governance.

The integration of the National Identification Number (NIK) with the Taxpayer Identification Number (NPWP) in Indonesia aims to enhance the efficiency and accuracy of tax administration. This initiative is part of the government's broader effort to create a single identification system that simplifies public services and ensures better compliance with tax obligations. By aligning NIK with NPWP, authorities can streamline processes, reduce duplication, and improve data accuracy for both tax and non-tax purposes.

The integration of NIK and NPWP is expected to improve tax compliance by making it easier for individuals and businesses to register and manage their tax obligations. It will also help in identifying and tracking taxpayers more effectively, reducing the potential for tax evasion and fraud. Ultimately, this initiative is aimed at enhancing state revenue collection, promoting transparency, and supporting Indonesia's overall economic development.

RESEARCH METHODOLOGY

The research paper is carried out by using normative juridical research or also referred as doctrinal research with the research objects or targets in the form of the regulations, laws and other legal materials. The results of this legal research are not to find new legal theories but to look for alternative arguments, namely by examining the subject matter as mentioned above. In addition, this research will also complement other relevant aspects based on the scope and identification of the problems formulated.

FORMULATION OF THE PROBLEM

The formulation of the problem in this research paper regarding the synchronization of the national identity card number to the taxpayer identification number in Indonesia . The research focus is limited to the following studies:

1. The implementation of the National Identification Number (NIK) integration into the taxpayer identification number (NPWP) in Indonesia
2. The Implication of the National Identification Number (NIK) integration into the taxpayer identification number (NPWP) in Indonesia

FINDING AND DISCUSSION

THE IMPLEMENTATION OF THE NATIONAL IDENTIFICATION NUMBER (NIK) INTEGRATION INTO THE TAXPAYER IDENTIFICATION NUMBER (NPWP) IN INDONESIA

According to data presented by DGT Suryo Utomo at the 2022 Tax Gathering by the South Jakarta Regional Tax 1 on Monday, 6 June 2022, only 22.5% of registered people have NPWP, thus only around 45 million people out of around 200 million Indonesians. It can be understood that by considering the position of tax revenues in the APBN and the small number of people who are registered and have NPWPs, the government has issued this policy of integrating NIK into NPWPs. However, this needs to be clarified in its implementation to avoid the public anxiety due to the lack of understanding².

Based on article 1(6), the Law of the Republic of Indonesia No.6/1983 concerning the General Provisions and Procedures for taxation that has been amended several times with the latest amendment of The Law of the Republic of Indonesia No.6/2023 set the Government Regulation in lieu of the law number 2/2022 concerning the job creation law³,

Taxpayer Identification Number (NPWP) is a number given to the Taxpayers in the purpose of the tax administration that used as personal identification or Taxpayer identity in carrying out the tax rights and obligations.

Based on article 2, the Law of the Republic of Indonesia No.6/1983 concerning the General Provisions and Procedures for taxation that has been amended several times with the latest

² <https://nasional.kontan.co.id/news/dirjen-pajak-ungkap-baru-sekitar-225-masyarakat-indonesia-yang-terdaftar-npwp> accessed on 10 March 2025 15.16

³ The Law No.6/1983 concerning the General Provisions and Procedures for taxation that has been amended several times with the latest amendment of The Law of the Republic of Indonesia No.6/2023 set the Government Regulation in lieu of the law number 2/2022 concerning the job creation law

amendment of The Law of the Republic of Indonesia No.6/2023 set the Government Regulation in lieu of the law number 2/2022 concerning the job creation law⁴,

- (1) Every Taxpayer who has met subjective and objective requirements as stipulated by tax laws shall be obliged to register at the office of the Directorate General of Taxes whose jurisdiction covers the residence or domicile of the Taxpayer and be provided with a Taxpayer Identification Number.
- (2) The Taxpayer Identification Number as stipulated in subparagraph 1 for the individual resident taxpayers to use the National Identification Number (NIK).

Based on article 2 the Minister of Finance Regulation PMK No. 112/PMK.02/2022 concerning the Taxpayer Identification Number for Individual Taxpayers, corporate taxpayers, and the government agency taxpayer⁵,

- (1) Starting from 14 July 2022:
 - a. The Individual resident taxpayers to use the NIK; and
 - b. The Individual Non-Resident Taxpayers, Corporate Taxpayers, and the Government Agency Taxpayers to use the Taxpayer Identification Number in 16 (sixteen) digit format as the Taxpayer Identification Number.
- (2) The Individual resident taxpayers and the individual non-Resident as intended in paragraph (1), including the Undivided Inheritance Taxpayers.
- (3) Apart from being used to exercise their rights and fulfill their tax obligations, the Taxpayers also use the Taxpayer Identification Number as intended in paragraph (1) for administrative purposes carried out by parties other than the Directorate General of Taxes (DGT) which require the use of the Taxpayer Identification Number.
- (4) For the individual resident taxpayers, the Director General of Taxes provides a Taxpayer Identification Number by activating the Population Identification Number:
 - a. based on the Taxpayer registration application; or
 - b. the designation by the tax office
- (5) For individual non-resident taxpayers, corporate taxpayers and government agency taxpayers, the Director General of Taxes shall provide a Taxpayer Identification Number in 16 (sixteen) digit format:
 - a. based on the Taxpayer registration application; or
 - b. the designation by the tax office
- (6) The Taxpayer Identification Number as intended in paragraph (1) is used for limited tax administration services until 31 December 2023.

The Directorate General of Taxation (DGT) urges the taxpayers immediately to integrate the National Identification Number (NIK) into the Taxpayer Identification Number (NPWP) at the latest by 31 December 2023. Director of Counseling, Services and Public Relations (P2 Humas) DGT, Dwi Astuti said that in line with the integration of NIK as NPWP, all the tax services can only be accessed using NIK for the domestic individual taxpayers. The Individual taxpayers who

⁴ Ibid

⁵ The Minister of Finance Regulation PMK No. 112/PMK.02/2022 concerning the Taxpayer Identification Number for Individual Taxpayers, corporate taxpayers, and the government agency taxpayer

have integrate the NIK into NPWP by the deadline given by the DGT may have problems accessing the tax services that require NPWP. For example, tax reporting SPT, etc.⁶

Based on CNNIndonesia.com research, several taxservices that using NPWP are the reporting Annual Notification Letters (SPT), vehicle and property acquisition and divestment transactions. Apart from that, there are also purchases of certain items with large values. Not only that, several banking services also require a NPWP, such as registering the bank account and the Home Ownership Credit (KPR).⁷

To step by step to check whether the NIK and NPWP have been integrated automatically by the DGT system, taxpayers can take the following steps⁸:

1. visit the website www.pajak.go.id, then "login".
2. Insert the 16 digit NIK by using the appropriate password, and enter the security code provided.
3. If the data you entered is verified, the profile dashboard will appear.

If the NIK is not matched, the step by step to validate the NIK it to NPWP⁹:

1. visit the website www.pajak.go.id, then "login".
2. After successfully logging in, change your profile data by entering the profile menu
3. The profile menu will also pop up the validity status of your account, whether 'Needs to be Updated' or 'Needs to be Confirmed'. This status indicates that you need to validate your NIK
4. On the profile menu page, there will also be '*Data Utama*' and you will find the NIK/NPWP column (16 digits). In this column, you must enter your NIK which has 16 digits
5. When finished, then click 'Validate', the system will validate with data recorded at the Directorate General of Population and Civil Registration (Dukcapil)
6. When the data is declared valid, the system will display an information notification that the data has been found. Then, click 'Ok' on the notification.

The Directorate General of Taxes (DGT) recorded that the data integration of National Identification Number (NIK) and Taxpayer Identification Number (NPWP) data reached 82.42% or 59.34 million taxpayers out of a total of 72 million as of 22 November 2023.¹⁰

DGT desires that integration data achieve the full target of 100%. Therefore, the DGT urges the taxpayers to integrate it independently. Previously, the Director General of Taxes, Suryo Utomo revealed the reason why the plan to integrate the NIK as a NPWP was postponed, from early 2024 to mid 2024. One of the reason was the desire of the stakeholders to adjust the system.

With the issuance of PMK 136/2023 to accommodate the needs from the stakeholders, based on article 2 the Minister of Finance Regulation PMK No. 136/2023 concerning the revision on the Minister of Finance Regulation PMK No. 112/PMK.03/2022 concerning Taxpayer

⁶ <https://www.detik.com/jatim/berita/d-7076661/jangan-lupa-daftarkan-nik-jadi-npwp-hingga-31-desember-2023> accessed on 10 March 2025 14.03

⁷ <https://www.cnnindonesia.com/ekonomi/20231208135935-532-1034660/daftar-risiko-bila-tak-daftarkan-nik-jadi-npwp-hingga-31-desember-2023> accessed on 10 March 2025 14.06

⁸ Ibid

⁹ Ibid

¹⁰ <https://www.cnbcindonesia.com/news/20231127132638-4-492333/data-terkini-5934-juta-npwp-telah-padan-dengan-nik> accessed on 10 March 2025 13.45

Identification Number for Individual Taxpayers, corporate taxpayers, and the government agency taxpayer¹¹,

(1) Starting from 14 July 2022:

- a. The Individual resident taxpayers to use the National Identification Number (NIK); and
- b. The Individual Non-Resident Taxpayers, Corporate Taxpayers, and the Government Agency Taxpayers to use the Taxpayer Identification Number in 16 (sixteen) digit format as the Taxpayer Identification Number.

(2) The Individual resident taxpayers and the individual non-Resident as intended in paragraph (1), including the Undivided Inheritance Taxpayers.

(3) Apart from being used to exercise their rights and fulfill their tax obligations, the Taxpayers also use the Taxpayer Identification Number as intended in paragraph (1) for administrative purposes carried out by parties other than the Directorate General of Taxes (DGT) which require the use of the Taxpayer Identification Number.

(4) For the individual resident taxpayers, the Director General of Taxes provides a Taxpayer Identification Number by activating the Population Identification Number:

- a. based on the Taxpayer registration application; or
- b. the designation by the tax office

(5) For individual non-resident taxpayers, corporate taxpayers and government agency taxpayers, the Director General of Taxes shall provide a Taxpayer Identification Number in 16 (sixteen) digit format:

- a. based on the Taxpayer registration application; or
- b. the designation by the tax office

(6) The Taxpayer Identification Number as intended in paragraph (1) is used for limited tax administration services until 30 June 2024.

Director of Counseling, Services and Public Relations (P2 Humas) DGT, Dwi Astuti explained that the decision to postpone the NIK to NPWP conversion was made by considering the timing of the implementation of the Core tax Administration System (CTAS). Apart from that, the DGT has also carried out an assessment of the readiness of all affected stakeholders, such as ILAP (Government Agencies, Institutions, Associations and Other Third Parties) and individual taxpayers affected by the integration NIK into NPWP¹².

The Director General of Taxation, Suryo Utomo notify that the integration NIK-NPWP will be applied as a Single Identity Number (SIN) for the transactions with the DGT in the core tax administration system. The SIN is expected to increase the efficiency and effectiveness of tax administration by integrating taxpayer data in one centralized system. By this way, the DGT is able to monitor and supervise the tax obligations effectively and accurately. The SIN may reduce the possibility of errors or duplication of data, which is often an obstacle in disparate administrative systems.¹³

¹¹ The Minister of Finance Regulation PMK No. 136/2023 concerning the revision on the Minister of Finance Regulation PMK 112/PMK.02/2022 concerning the Taxpayer Identification Number for Individual Taxpayers, corporate taxpayers, and the government agency taxpayer

¹² <https://finance.detik.com/berita-ekonomi-bisnis/d-7086644/resmi-diundur-batas-pemadanan-nik-jadi-npwp-terakhir-30-juni-2024> accessed on 10 March 2025 14.59

¹³ <https://www.cnbcindonesia.com/news/20240610103313-4-545183/deadline-pemadanan-nik-dan-npwp-31-juni-simak-5-manfaatnya> accessed on 10 March 2025 15.13

The Benefits of Integration NIK into NPWP¹⁴:

1. Ease of Tax Administration

Integrated taxpayer data simplifies tax administration processes, such as registration, reporting, and tax payments. With the integrated data system, the taxpayers do not need to fill in the same information repetitively for various tax purposes.

2. Advanced Tax Supervision

The DGT possesses the capability to effectively monitor taxpayer compliance and identify potential tax violations. By utilizing integrated taxpayer data, tax authorities may conduct real-time analysis and surveillance of taxpayer activities and transactions for the early detection of potential tax infractions, including tax avoidance and evasion.

3. Public Service Efficiency

The taxpayer are relieved of the burden of managing multiple identity documents for administrative and transactional purposes. The SIN will be highly advantageous for the society, as the taxpayers will only have one identity for diverse functions, including population administration, banking, healthcare, and other services

4. Data Security

Taxpayer information will be managed in one integrated system. The integrated system equipped with multiple layers of security to protect data from unauthorized access, data leaks, or cyber attacks. Apart from that, the access to the data is limited to the authorized parties and based on requirement.

THE IMPLICATION OF THE NATIONAL IDENTIFICATION NUMBER (NIK) INTEGRATION INTO THE TAXPAYER IDENTIFICATION NUMBER (NPWP) IN INDONESIA

According to article 1(12) Law No. 24/2013 concerning the amendment of the Law No. 23/2006 concerning to the population administration, the National Identification Number (NIK) is a Population Identity Number which is unique or distinctive, single and attached to a person who is registered as Indonesian Resident.¹⁵

Based on article 37 Government Regulation of the Republic of Indonesia No. 37/2007 amended by Government Regulation PP No. 40/2019 concerning the implementation of law no. 23/2006 concerning population administration as amended with the Law No. 24/2013 concerning the amendment of law No.23/2006 concerning the population administration:

(1) NIK consists of 16 (sixteen) digits consisting of:

- a. The first 6 (six) digits are the region code for the province, district/city and sub-district at the time of registration;
- b. The second 6 (six) digits are the date, month and year of birth and specifically for women the date of birth is added with 40; and
- c. The last 4 (four) digits are the NIK issuance serial number which is processed automatically with Population Administration Information System (SIK).

The National Identification Number (NIK) integration into the Taxpayer Identification Number (NPWP) has a positive beneficial side effect for both the DGT and the taxpayer for the

¹⁴ Ibid

¹⁵ Law No. 24/2013 concerning the amendment of the Law No. 23/2006 concerning to the population administration

ease of tax administration. However, there is a negative side effect of the potential risk to the security of personal data leakage.

Member of Commission I House of representative (DPR RI), Nurul Arifin supports optimizing the integration of the National Identification Number (NIK) integration into the Taxpayer Identification Number (NPWP) policy from Indonesia Ministry of Finance through the Directorate General of Taxes. She believes that this integration must be balanced by the strengthening of personal data security.¹⁶

In order to maintain the security of personal data, Nurul encourage the Government to form the Personal Data Protection Commission. Immediately as mandated of Law No. 27/2022 concerning The Personal Data Protection Law.¹⁷

Based on the National Cyber and Crypto Agency (BSSN), 311 cases in 2022 of data leaks occurred in Indonesia. This number includes 283 incidents of alleged data leaks and 28 reports of proactive dark web notifications. Of this number, 248 stakeholders were affected by alleged data leaked during that year.

According to the Law No. 27/2022 concerning the Personal Data Protection¹⁸,
Article 1

- (1) personal data is an individual data that can be identified or can be individually identified or combined with the other information, either directly or indirectly, through an electronic or non-electronic systems.
- (2) Personal Data Protection is an overall effort to protect the personal data in the process of processing Personal Data in order to guarantee the constitutional rights of Personal Data subjects.
- (3) Personal Data Controller is any person, public entity and international organization acting individually or jointly in determining the purposes and exercising control over the processing of Personal Data.
- (4) Personal Data Processor is any person, public entity and international organization acting individually or jointly in processing Personal Data on behalf of the Personal Data Controller.

Article 4

- (1) Personal Data consists of:
 - a. Personal Data of a specific nature; and
 - b. General Personal Data.
- (2) Personal Data of a specific nature as intended in paragraph (1) letter a includes:
 - a. health data and information;
 - b. biometric data;
 - c. genetic data;
 - d. criminal record;
 - e. child data;
 - f. personal financial data; and/or

¹⁶<https://www.dpr.go.id/berita/detail/id/47253/t/Integrasi%20NIK-NPWP%20Harus%20Dibarengi%20dengan%20Penguatan%20Keamanan%20Data%20Pribadi> accessed on 10 March 2025 15.50

¹⁷<https://www.dpr.go.id/berita/detail/id/47246/t/Nurul%20Minta%20Pemerintah%20Siapkan%20Lapisan%20Keamanan%20untuk%20Integrasi%20NIK-NPWP> accessed on 10 March 2025 15.56

¹⁸ The Law No.27/2022 concerning the Personal Data Protection

- g. other data in accordance with statutory provisions.
- (3) Personal Data of a general nature as intended in paragraph (1) letter b includes:
 - a. full name;
 - b. gender;
 - c. citizenship
 - d. religion
 - e. marital status; and/or
 - f. combined Personal Data identifies an individual.

Public entity as stipulated in article 1(5) law no.27/2022 are the are executive, legislative, judicial and other entities with the main functions and tasks related to state administration with the source funding from the state budget (APBN) and/or the Regional Budget (APBD), or the non-governmental organizations with the part and/or full of the source funding from the APBN and/or APBD, community donations, and/or the overseas.

Either the individual data controllers or the personal data processors has the obligation to protect the personal data. Personal data controllers are obliged to provide the consent evidence that the personal data has granted in processing the personal data. The personal data controllers are also obliged to maintain the confidentiality of the personal data, and prevent the personal data from being accessed unlawfully. Personal data processors have the obligation to process personal data based on personal data controller's order. The personal data processors must obtain the written consent from the personal data controller before involving other personal data processors.

In terms of the personal data protection, the individual own the personal data has the right to obtain the information regarding clarity of identity, the basis of legal interests, the purpose of requesting and using personal data, and the accountability of the party requesting personal data, has the right to end processing, delete , and/or destroy personal data about him, and has the right to sue and receive compensation for violations of the processing of personal data.

The Law No. 27 of 2022 implemented from article 28G (1) UUD 1945 that every person shall be entitled to protection of his/ her own person, family, honor, dignity, and property under his/her control, as well as be entitled to feel secure and be entitled to protection against threat of fear to do or omit to do something being his/her fundamental right¹⁹.

CONCLUSION

Based on the finding and explanation, it can be concluded that the implementation of the National Identification Number (NIK) integration into the Taxpayer Identification Number (NPWP) in Indonesia rescheduled from the original timeline the early 2024 to mid 2024 due to the timing of the implementation of the Core tax Administration System (CTAS). Apart from that, the DGT has also carried out an assessment of the readiness of all affected stakeholders, such as ILAP (Government Agencies, Institutions, Associations and Other Third Parties) and individual taxpayers affected by the integration NIK into NPWP. The implication on the National Identification Number (NIK) integration into the Taxpayer Identification Number (NPWP) that will enhance the efficiency and accuracy of tax administration to ensures better compliance with tax obligations. The recommendation that the government has to ensure the data security

¹⁹ The law No. 24/2003 regarding the Constitutional Court as Amended by The Law Number 8/2011 regarding the Amendment to The Law No. 24/2003 regarding The Constitutional Court in One Manuscript

measures by establish the personal data protection commission as mandated by law no.27/2022 to oversee and enforce data protection regulations against the data breaches and unauthorized access in the implementation of the National Identification Number integration into the taxpayer identification number since it is one of the essential part in Core tax Administration System that processing the taxpayer confidentiality information.

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- The Law No.27/2022 concerning the Personal Data Protection
- The Law No.6/1983 concerning the General Provisions and Procedures for taxation that has been amended several times with the latest amendment of The Law of the Republic of Indonesia

No.6/2023 set the Government Regulation in lieu of the law number 2/2022 concerning the job creation law

The Minister of Finance Regulation PMK No. 112/PMK.02/2022 concerning the Taxpayer Identification Number for Individual Taxpayers, corporate taxpayers, and the government agency taxpayer

The Minister of Finance Regulation PMK No. 136/2023 concerning the revision on the Minister of Finance Regulation PMK 112/PMK.02/2022 concerning the Taxpayer Identification Number for Individual Taxpayers, corporate taxpayers, and the government agency taxpayer