Digital Taxation for Social Justice: Bridging Equity, Inclusion, and Sustainable Development

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Abstract

Raising revenue with digital methods gives the government the chance to shape society by improving inclusion and equity, not only fiscal matters. This study investigates ways digital tax systems work to ensure fairness, openness, and equal availability of government aid, considering their effect on underrepresented groups. To do this, the study mixes reviewing medical literature, studying case studies, and looking at policy frameworks used in both developed and developing nations. The study concludes that while digital tax systems improve compliance, reduce costs, and create more openness, they also lead to problems with digital education, limited infrastructure, and leave some groups out of the process. The findings suggest that making good use of proper tax design, public-private alliances, and user-driven practices can unite, rather than separate, people from different socioeconomic groups. This paper clarifies how digital governance, tax policies, and social inclusion link to sustainable development priorities.

Keywords: Digital Taxation, Social Inclusion, Government Services, Tax Transparency, Underserved Populations

INTRODUCTION

Taxation systems have been at the heart of the government's big change to digital services in the 21st century [1]. These include systems for online filing, online payment methods, digital ways to enforce compliance, and services that help taxpayers interact with authorities, all of which bring a major change to how and with whom governments handle taxation [2]. Along with managing finances, they could solve enduring issues of inequality, exclusion, and lack of access to public benefits that mainly harm communities on the margins [3]. Now that governments worldwide focus on digital infrastructure and online government systems, knowing how digital taxation promotes social inclusion is more important than ever for policymakers, researchers, and civil society groups.

Being socially included in taxation means all citizens, regardless of their income, place of residence, health status, age, or internet skills, can pay taxes and access connected government

423

services [4]. Sometimes, old tax management approaches have failed to address the tax needs of many rural members, the less educated, people with disabilities, and informal sector workers [2]. These exclusionary patterns not only undermine revenue collection efforts but also reinforce existing social inequalities and limit citizens' access to essential public services that tax revenues help fund.

Taking on digital taxation can provide a number of solutions to these challenges [5]. First, they can make it simpler for people of all backgrounds to obey tax laws [6]. Public trust and accountability can be created in taxation because of its second role: making tax collection and use more transparent [7]. Furthermore, they can include more people in government services that now rely on tax registration and digital identities [8]. Additionally, they can detect patterns in data that allow better and fairer actions for communities that have been overlooked by society [9]. Yet, to fully profit from taxation in a digital world, proper care must be given to creating, operating, and regulating such tax systems so they help reduce digital divides, rather than increase them.

What makes this research important is that it examines the connection between digital taxation and social inclusion, a connection that is not fully discussed either in research or by policymakers. Most studies in this area have mainly looked at how technology is accepted and what gains in efficiency can be achieved, but not many have considered the broader effects on society, as Bassey et al. explain in their review on digital tax administration [8]. Likewise, there is a lot of literature on digital inclusion relating to e-government, but less has been done to explore it within the context of taxation. By exploring how digital tax systems improve fairness, openness, and access to government services, this study helps fill a major gap in what we know about digital governance being inclusive.

For this research, theories from public administration, information systems, development economics, and social policy have been incorporated. It clarifies the way new technologies affect connections and systems within governments and communities. Tax compliance theories look at the impact digital tools have on how people deal with taxes. They allow for analysis of how technology-based projects can help or harm parts of the population that are at risk of being excluded. Together, these theoretical perspectives inform a comprehensive analysis of digital taxation's potential to promote inclusive outcomes.

Despite growing recognition of digital taxation's importance, significant challenges persist in designing and implementing truly inclusive systems [10]. Mpofu notes that digital inclusion will help with tax reforms, but few initiatives handle the difficulties faced by underserved citizens [10]. Examples of these barriers are poor digital knowledge, bad technology equipment, difficulty in affording gadgets, and teaching materials not fitting the needs of all students. Furthermore, evidence from research shows that badly designed mobile money taxes can actually reduce efforts to make finance more accessible [11].

The research question focuses on examining options that will use digital taxation to support rather than reduce social justice. This research will explore the primary means and strategies needed by digital tax systems to provide fairness, transparency, and open government services to all people, mainly supporting groups at a disadvantage. Addressing this issue, the research hopes to provide advice on how to achieve fairer digital taxation.

The first section introduces digital taxation and social inclusion; explains their importance for this research; and introduces the theoretical approach and the main challenge. This area states

which methods were applied, how the data was collected, and how the data was analyzed. The results and discussion section covers recent activities in digital taxation, useful strategies to promote inclusion, real cases of successful efforts, issues and obstacles, and the impact of these on policies. The conclusion highlights the major results, explains how they affect policies and practices, and proposes future research directions.\

METHOD

Researchers in this study combine several approaches to analyze how digital tax policies may help underserved groups meet their basic needs and participate in the community. A combination of both quantitative and qualitative research methods is applied to assess both wide and narrow aspects of digital taxation in several situations and how they function in terms of fairness, transparency, and access to government services.

The main research paradigm for this study is pragmatism, which is more interested in useful results and their use in society than in theoretical debates. Because it looks at how practical policy development applies to future results, this framework works well for researching digital taxation and social inclusion. In this framework, the first part is collecting and studying qualitative data, and the second is analyzing quantitative data to confirm and add to the initial results.

Various approaches are applied to data collection to fully cover all relevant matters in this research. A systematic literature review (SLR) was followed using the guidelines listed by Bassey et al., which involved the three stages of planning, implementation, and reporting. Articles from 2020 to 2025 on digital taxation, e-government, and social inclusion, available as academic publications, were used for the systematic review [8]. Because of this period, research can consider developments made during and after the pandemic caused by the fast digital transformation.

The systematic review process involved searching major academic databases, including Scopus, Web of Science, IEEE Xplore, and Google Scholar, using predefined search terms such as "digital taxation," "e-tax," "tax digitalization," "social inclusion," "digital inclusion," "underserved populations," and "tax transparency." The initial search brought up more than 500 articles that were then reviewed for their importance, fully developed methods, and quality of publication. The total number of articles chosen for full analysis after using the inclusion and exclusion criteria was 96.

Next, we used case studies to look at best practices of including all users in digital taxation globally and in developing areas. Criteria for selecting case studies included: (1) geographic variation to ensure representation from different global regions, especially developing areas; (2) implementation of new digital tax methods or technologies; (3) documented results or impacts on underrepresented communities; and (4) availability of detailed public records or case study reports. Every case study was reviewed for its policy workings, use of technology, ways of including designated groups, difficulties encountered, and what results were gained. It gives detailed, real-world understandings of how digital tax systems support social inclusion.

As the third part, we analyzed policy documents to look at how certain countries plan, regulate, and carry out digital taxation. The criteria for selecting policy documents focused on their direct relevance to digital taxation and social inclusion, specifically documents from

countries that have either recently implemented significant digital tax reforms or have explicit digital inclusion goals. Among the documents examined were plans for the digital economy from each member, efforts to modernize tax systems, programs to help citizens go digital, and associated legislation. Using policy analysis makes the research relevant to wider governance issues and helps recognize options for making digital taxation more inclusive. Fourth, we talked to leading figures in tax administration, policy making, technology development, and research on digital governance and taxation. For this study, 25 semi-structured interviews were held, using purposive sampling to get representatives from a range of fields, districts, and groups of people. Experts were consulted to learn about the problems, possibilities, and best methods for building inclusive digital taxation systems.

We used a purposeful sampling approach for case studies, policy documents, and expert interviews to select great examples and inputs for the research questions. To address sampling representation, the search method and the criteria for including and excluding studies concentrated on ensuring equal treatment for studies done using different methods and in different locations. Data was analyzed differently based on its specific type. In order to identify similarities in academic literature and case studies, policy text, and expert interviews, thematic analysis was applied to the data that relates to digital taxation and social inclusion. Thematic analysis was conducted following a six-step process: (1) familiarizing with the data; (2) generating initial codes; (3) searching for themes by grouping codes; (4) reviewing themes; (5) defining and naming themes; and (6) producing the report. The coding process was iterative, combining inductive (emerging from the data) and deductive (guided by the research questions) approaches. To enhance validity, a subset of the data was independently coded by a second researcher, and inter-coder agreement was discussed and reconciled. Descriptive statistics were used to observe and assess how digital taxation is growing and what effects it has on various groups of people.

There were some restrictions that must be considered in the research. Because digital taxation rules are always developing, certain results may not reflect the most recent trends. Second, the kind and extent of information about social inclusion changes from context to context, since it is often more complete in developed countries. Following that, case studies give detailed information but are not easily used to predict how things may change in much broader settings. In spite of these shortcomings, using both qualitative and quantitative methods strengthens and increases the significance of discovered findings. In this research, ethics required recognizing the work of others, preserving the privacy of interviewees, having informed consent, and not misrepresenting what was found. In reviewing case studies and policy documents, we made sure to present ideas that pointed out the positives and negatives of various digital tax solutions.

RESULTS AND DISCUSSION

The digital transformation of taxation systems presents both significant opportunities and challenges for promoting social inclusion, particularly among underserved populations. This section presents the findings of our research, organized into key thematic areas that illuminate the relationship between digital taxation initiatives and inclusive outcomes across different contexts.

Digital Taxation Implementation

The research, including interviews and analysis of policy material, finds that there is wide diversity in how digital taxation is being carried out in different regions and situations. In rich

426

countries, the use of digital taxes has progressed to the point where all filing, payments, and assistance are provided via one platform. For example, Estonia's e-Tax system allows citizens to file taxes in an average of five minutes, with pre-filled forms based on data already held by the government. Similarly, Singapore's IRAS (Inland Revenue Authority of Singapore) digital platform provides personalized services based on taxpayer profiles and enables access through multiple channels, including mobile applications, web portals, and service kiosks.

Though certain middle-income countries make great progress with digital taxation, others constantly face hurdles during implementation. India's Goods and Services Tax Network (GSTN) represents an ambitious effort to digitalize indirect taxation across a diverse and populous nation, though its initial rollout faced technical difficulties and adoption barriers among small businesses. Brazil's electronic invoicing system (Nota Fiscal Eletrônica) has successfully reduced tax evasion and improved compliance, but access remains uneven across different regions and socioeconomic groups.

Development of digital taxation in such countries is still at an early stage, and most work is on basic e-filing and online payment solutions instead of more complete digital tax technology. However, notable exceptions exist, such as Rwanda's RRA (Rwanda Revenue Authority) digital platform, which has achieved high adoption rates through mobile-first design and community-based digital literacy programs. Kenya's iTax system has similarly leveraged mobile technology to expand access, though challenges persist in reaching rural and low-income populations.

In every development scenario, we find that a trend is developing to connect digital taxation with other e-government services and operations. When transactions are easier for the public and government, many can expect to receive more personalized service. Still, based on their qualitative findings, Djatmiko et al. (2025) point out that this advance can lead to digital inequalities for individuals not equipped with technological means or skills [12].

Key Mechanisms for Promoting Inclusion through Digital Taxation

Our research identifies several key mechanisms through which digital taxation initiatives can promote social inclusion, particularly for underserved populations. These mechanisms operate at different levels of the digital tax ecosystem and interact with broader social, economic, and institutional factors.

Accessibility enhancements represent a fundamental mechanism for inclusion, encompassing both technological and procedural dimensions. Technological accessibility includes features such as mobile-responsive design, offline functionality for areas with limited connectivity, multilingual interfaces, and compatibility with assistive technologies for persons with disabilities. Procedural accessibility involves simplified processes, clear instructions, and alternative channels for those unable to use digital platforms independently. According to our expert interviews, tax administrations that prioritize accessibility from the design phase rather than as an afterthought achieve significantly higher adoption rates among diverse population segments.

Cost reduction through digitalization constitutes another important inclusion mechanism, particularly for low-income taxpayers and small businesses. Digital systems can reduce compliance costs by eliminating the need for physical travel to tax offices, minimizing paperwork, and reducing reliance on paid intermediaries. For example, the Kenya Revenue Authority reported that small businesses saved an average of 30 hours per year in compliance time after adopting the

427

iTax system, representing significant opportunity cost savings. Similarly, Mexico's digital invoicing system reduced compliance costs for small businesses by an estimated 60%, according to a World Bank study cited by multiple interview participants.

Transparency enhancements through digital taxation can promote inclusion by building trust and accountability in tax systems. Digital platforms enable taxpayers to track their payments, understand their obligations, and see how tax revenues are allocated to public services. This transparency is particularly important for marginalized communities that have historically experienced discrimination or exclusion from government services. As one civil society representative interviewed for this study noted, "When people can see where their tax money goes and how it benefits their community, they're more likely to participate willingly in the tax system."

Personalization capabilities in digital tax systems allow for tailored approaches that address the specific needs and circumstances of different population segments. These capabilities include differentiated user interfaces for varying digital literacy levels, targeted assistance based on compliance history, and customized payment plans for those facing financial hardships. The Australian Taxation Office's "tailored experience" approach, which adapts digital interactions based on taxpayer characteristics and behavior patterns, demonstrates how personalization can enhance inclusion while also improving compliance outcomes.

Data-based changes in policy can be a powerful, yet more indirect, way to support inclusion. Data from digital tax systems allows us to notice patterns of who is being left behind and develop better inclusive policies. For instance, Spain's tax administration uses anonymized digital filing data to identify geographic areas and demographic groups with lower compliance rates, enabling targeted outreach and education programs. Similarly, South Africa's revenue service analyzes digital transaction patterns to refine tax incentives for small businesses in underserved communities.

Case Studies

We discovered from our case studies several initiatives in digital taxation that have helped include people who were previously left out, highlighting different forms and reasons they worked.

India's Tax Information Network (TIN) demonstrates how digital taxation can expand access in a large, diverse country with significant digital divides. Understanding that slow internet and a lack of digital ability affect many, the tax authorities made it possible for everyone to access their services both online and at centers in rural and low-income regions. With help from public-private partnerships, these centers enable digital access to tax help and give simple tutorials about how to use technology. The government says that this approach helped 15 million new taxpayers become part of the formal tax system over the past five years. The initiative's success factors include its phased implementation strategy, investment in local capacity building, and adaptation to diverse regional and linguistic contexts.

Rwanda's Mobile Tax Payment System illustrates how digital taxation can leverage existing technologies to reach underserved populations. Building on the country's high mobile phone penetration rate (over 80%), the Rwanda Revenue Authority developed a USSD-based tax payment system that works on basic feature phones without requiring internet access or smartphones. Using a simple text message, small businesses and individuals can pay, view their

payments, and receive receipts. Other efforts involve placing digital ambassadors who help and train people in their local language. Six out of ten small informal businesses now use this approach, having been brought into the tax system. To be successful, we should provide technologies that are (a) right for the market, supported by (b) telecom partners, and work with (c) current mobile money vendors.

Estonia's inclusive e-Tax design showcases how accessibility principles can be embedded in digital taxation from the outset. Estonia's Tax and Customs Board jointly planned with disability rights groups to make its online tax platform easily used by people with disabilities. Users can use a screen reader, move through the site with the keyboard, brighten or darken the colors, and select simpler text options. Also, the system is equipped with video call support that provides interpreters for deaf taxpayers. All population segments, including people with disabilities, have seen digital document filing rise to 98%. The initiative's success stems from its user-centered design process, regulatory framework requiring accessibility, and continuous improvement based on user feedback.

Mexico's Taxpayer Education Program demonstrates how digital literacy initiatives can complement technological solutions to promote inclusion. They found that education, along with technology, was needed to make the digital tax platform successful, so they started a program to teach underserved communities about it. Participants take part in digital skills classes, learn about income taxes, and practice with the digital program for tax payments. Education van teams visit hard-to-reach places, and collaborating with community partners helps the program fit local culture and earn trust. Thanks to the combined strategy, digital tax compliance among small companies in low-income areas has improved by 45% during the past three years. Success factors include the program's tailored content for different audience segments, use of peer educators from local communities, and coordination with broader digital inclusion policies.

They illustrate how good digital taxation initiatives use multiple communication methods for all users, consider the needs of various groups in the design process, include ways to boost digital skills, and include clear rules about how to increase inclusivity as well as success and collection.

Challenges and Barriers to Inclusive Digital Taxation

Despite the promising examples highlighted above, our research also identifies significant challenges and barriers that limit the inclusive potential of digital taxation initiatives. Understanding these barriers is essential for developing effective strategies to overcome them. Digital literacy and skills gaps represent perhaps the most fundamental barrier to inclusive digital taxation. According to Djatmiko et al. (2025), limited digital literacy disproportionately affects certain population segments, including elderly individuals, those with lower educational attainment, rural residents, and people with disabilities. Our expert interviews confirm that even well-designed digital tax systems fail to achieve inclusive outcomes when users lack the skills to navigate them effectively. As one tax administrator noted, We built what we thought was a simple system, but we discovered that concepts like creating passwords or uploading documents were completely unfamiliar to many of our target users.
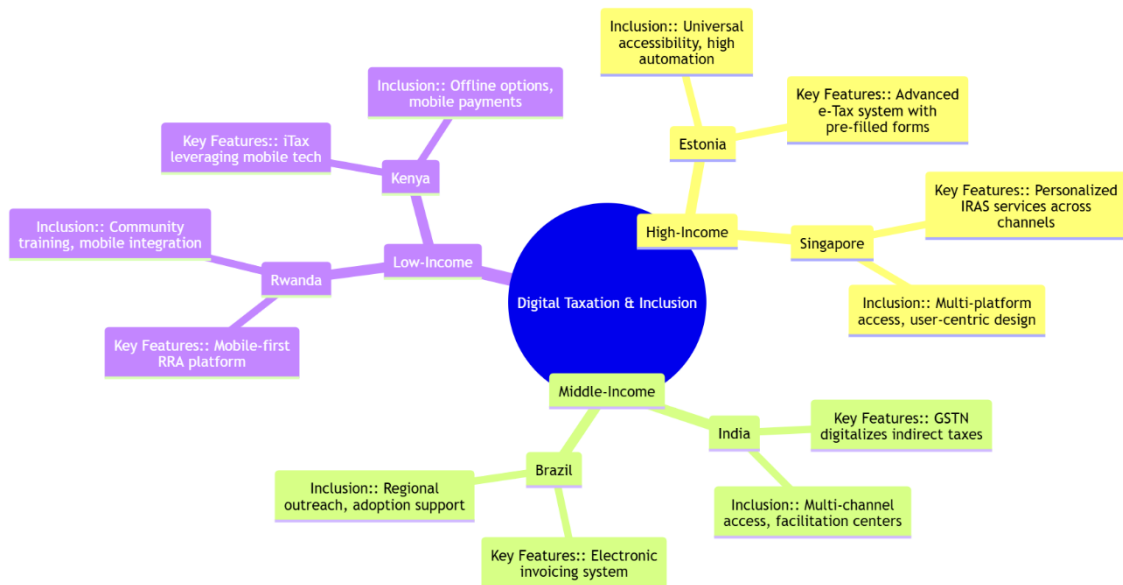
Figure 1. Stages of Digital Taxation Implementation by Country Income Level

Figure 1 visually delineates how the implementation of digital taxation unfolds in distinct phases across the globe, with the economic capacity of a nation fundamentally shaping its speed and strategic priorities in adopting these reforms. Infrastructure limitations continue to constrain digital taxation access, particularly in rural and remote areas. Despite global improvements in connectivity, significant disparities persist both between and within countries. The ITU data cited by Djatmiko et al. (2025) indicates that 2.6 billion people worldwide remain offline, with the majority in Africa (60% offline) and parts of South Asia (52% offline) [12]. Even in areas with nominal coverage, issues such as unreliable electricity, slow connection speeds, and high data costs can make digital tax systems effectively inaccessible for many users. These infrastructure gaps create what several interview participants described as a "digital taxation divide" that mirrors and potentially reinforces existing socioeconomic inequalities.
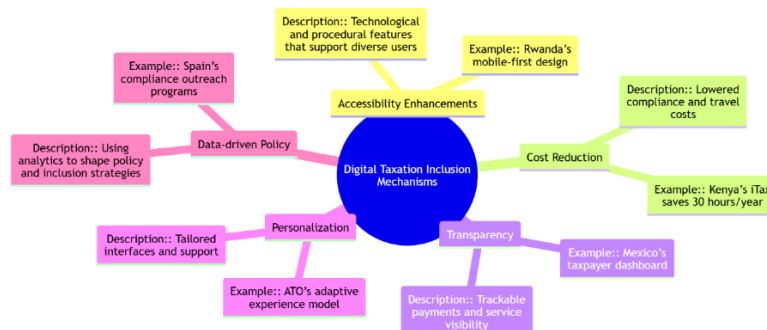

Figure 2. Key Mechanisms Promoting Inclusion through Digital Taxation

430

Figure 2 highlights the critical design features—ranging from accessible digital services to equitable rate structures—that must be integrated to transform digital taxation into a genuine engine for social inclusion for underserved populations. Financial barriers to digital taxation access include both direct and indirect costs. Direct costs involve expenses for devices, internet connectivity, and sometimes transaction fees for digital payments. Indirect costs include the time required to learn new systems and the opportunity costs of traveling to access points when home connectivity is unavailable. Ozili and Alonso (2024) demonstrate how taxation of digital financial services can itself become a barrier to inclusion, as their study found that e-levy taxes on mobile money transactions in Ghana negatively affected usage patterns among low-income users. [11]. This finding highlights the complex interplay between taxation policy and digital inclusion objectives.

Design and usability issues frequently undermine the inclusive potential of digital tax systems. Many platforms are designed with assumptions about users' capabilities, devices, and contexts that do not match the realities of underserved populations. Common problems include complex navigation structures, technical jargon, high bandwidth requirements, and interfaces that are not optimized for mobile devices or older hardware. Our analysis of user feedback across multiple digital tax platforms reveals that seemingly minor design decisions—such as font sizes, color schemes, or button placements—can create significant barriers for users with limited digital experience or various disabilities.

Trust and perception barriers also limit the adoption of digital taxation systems among certain populations. Historical experiences of discrimination, corruption, or poor service delivery can make marginalized communities skeptical of government digital initiatives. Privacy and security concerns are particularly acute for those unfamiliar with digital technologies, who may fear that their personal and financial information could be compromised or misused. As one civil society representative explained, there's often a fundamental trust deficit that technology alone cannot solve. People need to believe that the system will treat them fairly and protect their information.

Table 1. Barriers to Inclusive Digital Taxation

Barrier	Description	Example
Digital Literacy Gaps	Limited user knowledge and skills	Complexity in creating passwords or uploading documents
Infrastructure Gaps	Limited connectivity and access to electricity	60% offline in Africa, 52% in South Asia
Financial Barriers	Cost of devices, data, and indirect access	E-levy taxes in Ghana reduce digital adoption
Usability Issues	Design mismatches for underserved users	High bandwidth, complex interfaces
Trust Deficits	Skepticism due to prior exclusion or data concerns	Fears of privacy breaches in marginalized groups

Policy and Regulatory Implications for Inclusive Digital Taxation

Taking into account what we've seen from both successful attempts and persistent issues, a set of suggestions for better digital taxation policies appears. The results of this can be seen in technology design, supporting systems, organizations' arrangements, and regulatory processes.

431

Making sure digital tax systems work for all users depends greatly on having inclusive design requirements. Authorities can introduce rules that require all taxation websites to be accessible, based on the WCAG, but made appropriate for taxes. They must include making websites accessible for people with disabilities, usable for those with little digital knowledge, multilingual, and designed for low bandwidth. Our study shows that by building these standards into the procurement process and vendor agreements, inclusion is considered right from the beginning rather than being added on after everything is done. The acceptance of multi-channel service delivery policies is based on the idea that digital-only choices leave out some groups of people. Suitable policies introduce plans to help all citizens use the Internet, while ensuring they can also choose easier paper options or use assisted service centers or mobile services. The phased transition approach used in India's TIN system demonstrates how traditional and digital channels can complement each other during extended transition periods. It is important that these channels give the same level of quality and outcomes instead of creating a separate system where people who do not use online services get poorer results.

Table 1. Case Studies of Inclusive Digital Taxation Initiatives

Country	Initiative	Inclusion Strategy	Impact
India	Tax Information Network (TIN)	Facilitation centers, multi-language support	15 million new taxpayers
Rwanda	Mobile Tax Payment System	USSD-based, mobile training ambassadors	65% adoption by small businesses
Estonia	e-Tax inclusive design	Universal design with disability access	98% digital filing rate
Mexico	Taxpayer Education Program	Mobile training units and peer educators	45% increase in compliance

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CONCLUSION

This research considered the role of digital taxation initiatives in promoting fairness, openness, and ensuring all populations have equal access to government services. According to the findings, when digital tax systems are created carefully and used wisely, they can address old and deep issues in how taxes are collected and local services are delivered. Still, promoting digital taxation fairness clearly depends on planning strategies that consider how technology, society, economy, and institutions influence the results.

Several key aspects of the relationship between digital taxation and social inclusion are revealed by this study's findings. In the first place, digital tax systems make it possible for many more people to take part by supporting simple requirements, lowering costs, increasing clarity, providing personal services, and relying on data in policy-making. In addition, notable inclusive approaches include multi-channel services, a focus on what users want, additional programs to boost capabilities, and explicit inclusion goals permitted by policies. In addition, ongoing problems like a lack of digital skills, limited infrastructure, obstacles to accessing finance, and issues with designs and trust keep many regions from using digital taxation inclusively.

The results of these findings are significant for making and carrying out policies. Tax authorities and governments should join technology and the right laws, train staff, and develop institutions for this work. The recommendations include ensuring all designs are inclusive, providing several service options during the move to digital, offering digital education to the public, supporting the right collaboration between government and businesses, managing data securely and confidentially, and tracking how accessible and inclusive public services have become.

The research tells system designers and technology vendors that consideration for different users from the start will make their systems more successful. Digital platforms for tax services will be truly inclusive if they are based on user research with disenfranchised groups, testing with people from all walks of life, and ongoing feedback. Also, when applying technology, it's essential to treat it as a cultural exercise, rather than simply focusing on the devices themselves, by working on trust among residents, involving the community, and adjusting to local ways of doing things.

For people working in civil society and community advocacy, this research gives them examples and systems to support their work on digital taxes. Offering insights on the impact of digitalization on groups that need help, the findings may inspire advocates to request fair access while acknowledging that government income is needed. The evidence from successful work can give examples that can be used and promoted in many situations.

This study depends on documents and testimony from experts, which might not reflect all that happened in digital taxation. Also, because technology and tax administration are advancing quickly, some findings should be updated as new ideas appear. Possible future studies could improve this approach by following inclusion outcomes for a long period, gathering further details from various taxpayer groups, and investigating how new technologies such as artificial intelligence and blockchain might aid inclusion.

Empirical studies of what digital taxation features do to inclusion outcomes, analysis of the approaches taken by different jurisdictions, considering how digital taxation links to key social protection domains, and studying how progress in technology impacts the challenges faced by

433

those who are difficult to include should also be investigated. Furthermore, studies in political economy could give us an important understanding of the pressures that guide policy choices related to digital taxation. Digital taxation programs can help include more people by making government services fairer, clearer, and more available. Still, these opportunities can only be reached when there are specific efforts to remove the multiple barriers to progress for underserved people. Using advanced technologies, strong rules, and training helps governments use digital taxation to support inclusive growth as well as collect revenue. Getting outcomes calls for serious dedication to including all groups, learning about how things are done in practice, and actively engaging those who might face digital challenges.

DECLARATION OF GENERATIVE AI (if any)

While preparing this work, the authors used AI tools to improve readability and language. After using these tools, the authors reviewed and edited the content as needed and took full responsibility for the publication's content.

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