Analysis of E-Invoice 3.0 Implementation in Improving Taxpayer Compliance at Kpp Pratama Bandar Lampung Dua

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ABSTRACT: In order to realize a safe, orderly, just and prosperous nation's life, it is necessary for the state to have sources of income, one of which is in the form of Value Added Tax (VAT). However, the emergence of the COVID-19 pandemic has greatly shaken the Indonesian economy. The state must increase its spending to contain the epidemic and maintain the economy. The drag on tax and state revenues has been another challenge. Therefore, on October 1, 2020, the Directorate General of Taxes (DGT) officially launched the e-faktur application version 3.0 with the aim of making it easier for taxpayers to fulfill their tax obligations which is expected to increase taxpayer compliance and increase state revenue. The purpose of this study was to analyze the implementation of e-faktur 3.0, the obstacles to implementing e-faktur 3.0, and the efforts made to overcome these obstacles in order to increase taxpayer compliance at the Primary Tax Office of Bandar Lampung Dua. Data collection methods used in this study were observation, interviews, documentation and literature study. This study used the theory of George C. Edward III which carries the variables of communication, resources, disposition, and bureaucratic structure. The results showed that the implementation of e-faktur 3.0 has fulfilled all the variables needed to improve taxpayer compliance. Meanwhile, the inhibiting factors are the frequent occurrence of errors or maintenance in applications and counseling or campaign regarding the implementation of e-faktur 3.0 which cannot be carried out face-to-face due to the COVID-19 pandemic. The efforts of the Primary Tax Office of Bandar Lampung Dua in overcoming these obstacles are to provide a consultation or help desk and online media for taxpayers.

Keywords: e-faktur 3.0, implementation, taxpayer compliance

INTRODUCTION

The Unitary State of the Republic of Indonesia is a state of law based on Pancasila and the 1945 Constitution of the Republic of Indonesia which aims to realize a safe, orderly, just, and prosperous national life system. In order to realize the above goals, it is necessary to have state revenue, one
of which is in the form of taxes. Taxes are compulsory levies from the people for the state. Every penny of tax money paid by the people will go into the state revenue post from the tax sector. Its use is to finance central and local government spending for the welfare of the community. Tax money is used for public interests, not for personal interests. Taxes are also one of the sources of government funds to fund central and regional developments, such as building public facilities, financing health and education budgets, and other productive activities.

One type of tax that is a source of state revenue is Value Added Tax (VAT), which replaces Sales Tax (VAT) since April 1, 1985 which was stipulated based on Law No. 8 of 1983 as amended by Law No. 11 of 1994 and Law No. 18 of 2000 concerning VAT and PPnBM. Then it changed again with the passing of a New Law, namely VAT Law No. 42 of 2009 which came into effect on April 1, 2010 and there are regulations Minister of Finance Number: 8/PMK.03/2021 concerning Procedures for Collecting, Depositing, and Reporting Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by State-Owned Enterprises and Certain Companies Directly Owned by State-Owned Enterprises as Value Added Tax Collectors. The rationale for imposing this tax is basically to impose taxes on the level of people's ability to consume, which is imposing indirectly on consumers. Income withheld by tax is Taxable Goods (BKP), Non-Taxable Goods (Non BKP), Taxable Services (JKP), Non-Taxable Services (Non JKP).

At the present time for tax reporting and registration by means of e-registration, e-filling, e-SPT, web e-Invoice and so on, all of which are to facilitate taxpayers and the public in carrying out their tax obligations to the state. Indeed, there are still shortcomings in the modern tax administration system as it is today, but these shortcomings from time to time are continuously changed by the Directorate General of Taxes to increase tax revenue.

However, the COVID-19 pandemic, which was first confirmed on Monday, March 2, 2020, greatly shook the world economy and made many countries experience a decline in income, including Indonesia. Increased spending to cope with the outbreak and the economy, as well as dragging tax revenues and state revenues are among the causes.

The 2021 tax revenue target was agreed at IDR 1,229.6 trillion, down IDR 38.9 trillion from the initial plan of IDR 1,268.4 trillion. The correction was made considering that the projected 2020 tax revenue did not reach the target in Presidential Regulation No. 72/2020 of IDR 1,198.8 trillion. "The recent development of the Corona pandemic has made the escalation of uncertainty increase in 2020 and will still take place in 2021, so we should indeed be vigilant but not lose focus to be optimistic," said Finance Minister Sri Mulyani Indrawati. (DDTCNews/Kontan).

The Directorate General of Taxes (DGT) continues to update the system on the electronic tax invoice generation application. The goal, of course, is to make it easier for Taxpayers (WP), in this case Taxable Entrepreneurs (PKP) to carry out their tax activities related to Value Added Tax (VAT) transactions for which tax invoices must be made.

On October 1, 2020, the Directorate General of Taxes (DGT) officially launched the e-Invoice application version 3.0, an update from the e-Invoice application version 2.2. in Announcement Number PENG–11/PJ.09/2020 concerning the National Implementation of Desktop E-Invoice Application Version 3.0. With the application update, of course, the previous application, namely
e-Invoice version 2.2, can no longer be used, so all Taxpayers must use the latest e-Invoice application, namely the e-Invoice application version 3.0.

e-Faktur 3.0 is the latest version of the DGT application system for creating electronic tax invoices that are equipped with automatic features or do not need to input Input Tax (PM) data manually, as well as connected to the e-Faktur 3.0 web that can submit Value Added Tax Period Returns (SPT MASA VAT) without having to report through DJP Online, namely e-Filing as before the update of this e-Faktur 3.0 version. This means that creating tax invoices and reporting VAT Period Tax Returns can be done in just one application, namely e-invoice 3.0. With this update, taxpayers can find it easier to fulfill their obligations, thus creating a more orderly and transparent tax administration can be achieved. With this convenience, it is expected to achieve the tax revenue target that has been set as well as increase taxpayer compliance.

KPP Pratama Bandar Lampung Dua is one of the KPPs under the supervision of the DGT Regional Office in Bengkulu and Lampung, along with data on the number of VAT receipts and a list of WP entities registered with KPP Pratama Bandar Lampung Dua.

Registered Taxable Entrepreneur Data (2017-2020)

<table>
<thead>
<tr>
<th>YEAR</th>
<th>Registered Taxable Entrepreneur</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>1.745</td>
</tr>
<tr>
<td>2018</td>
<td>1.952</td>
</tr>
<tr>
<td>2019</td>
<td>2.151</td>
</tr>
<tr>
<td>2020</td>
<td>2.352</td>
</tr>
</tbody>
</table>

Source: Processed from KPP Pratama Bandar Lampung Dua data, 2021

VAT receipt data (2017-2020) KPP Pratama Bandar Lampung Dua

<table>
<thead>
<tr>
<th>YEAR</th>
<th>Amount of Tax Revenue Value Added (VAT)</th>
<th>VAT Revenue Target</th>
</tr>
</thead>
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<tr>
<td>2017</td>
<td>455,236.578.082</td>
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<tr>
<td>2020</td>
<td>542,915,433.411</td>
<td>509,101,395,000</td>
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</tbody>
</table>
From the data above, it can be seen that every year the number of Taxable Entrepreneurs registered at KPP Pratama Bandar Lampung Dua increases, but the number of VAT receipts is instable, the theory states that tax revenue to the state treasury will increase if the number of taxpayers who pay and report taxes owed increases from year to year and not just increase the number of taxpayers who register, This situation occurs in KPP Pratama Bandar Lampung Dua where every year registered corporate taxpayers continue to increase but the number of compliance taxpayers who report VAT Period Tax Returns and the amount of receipts is not stable.

Literature
a. Definition of Administration
According to Arsyam, M. (2021) "Administration in general is a form of business or activity that is directly related to the regulations of a policy in order to achieve an organization's targets or goals, or in other words", or a very crucial role in all activities of an organization.

b. Public Administration
The notion of administration is widely put forward by experts. According to Rossenblon in Sjamsiar (2016: 107) public administration is "the use of managerial, legal, and political" is the use of theories and processes of management, politics, and law to fulfill the mandate of government in the legislative, executive, and judicial fields in order to carry out the function of regulatory functions and services to society as a whole or in part.

c.E-INVOICE 3.0
The Desktop e-Invoice application version 3.0 is here and must be used by taxpayers of taxable entrepreneurs (PKP) starting October 1, 2020. The presence of this application replaces the use of Desktop e-Invoice version 2.2 which has been closed as of October 5, 2020. The Directorate General of Taxes (DGT) conveys to all taxpayers who already have PKP status to immediately update their e-Invoice application with the latest version, namely version 3.0. This national implementation has been carried out since October 1, 2020. DGT said that there are many conveniences and new schemes offered from the Desktop e-Invoice application version 3.0.

The research model that describes and explains the relationship consisting of the implementation of e-invoice 3.0 in improving taxpayer compliance with KPP Pratama Bandar Lampung Dua is as follows:
METHOD

The research method used is a type of qualitative research method through informant interviews. The data sources used in this study were primary data (interviews), secondary data (documents) and observations. Data collection techniques in this study used questionnaire techniques.

In addition to the primary data or interviews above, there is also secondary data obtained by researchers from KPP Pratama Bandar Lampung Dua in the form of the number of Taxable Entrepreneurs registered at KPP Pratama Bandar Lampung Dua in 2017, 2018, 2019, 2020.

a. Data of Taxable Entrepreneurs registered at KPP PRATAMA BANDAR LAMPUNG DUA

Table IV.2

<table>
<thead>
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</table>

Source: KPP Pratama Bandar Lampung Dua Service Section

From the data above, it can be seen that every year the number of Taxable Entrepreneurs registered at KPP Pratama Bandar Lampung Dua increases.

b. VAT receipt data (2017-2020) KPP Pratama Bandar Lampung Dua

Table IV.3

<table>
<thead>
<tr>
<th>YEAR</th>
<th>VAT receipt data</th>
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<tbody>
<tr>
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<td></td>
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https://journal.sinergi.or.id/
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Source: KPP Pratama Bandar Lampung Dua Service Section

Then from the table above, it can be seen that the amount of VAT revenue is unstable, it can be concluded that taxable entrepreneurs registered at KPP Pratama Bandar Lampung Dua every year increase, but the amount of VAT revenue is unstable, while the theory states that tax revenue to the state treasury will increase if the number of taxpayers who pay and report taxes owed increases from year to year and not just increase the number of taxpayers who registered (Gunadi, 2005: 80). This situation occurs in KPP Pratama Bandar Lampung Dua where every year registered corporate taxpayers continue to increase but the number of compliance taxpayers who report VAT Period Tax Returns and the amount of receipts is unstable

RESULT AND DISCUSSION

The Directorate General of Taxes (DGT) continues to update the system on the electronic Tax Invoice generation application. The goal, of course, is to make it easier for Taxpayers (WP) in this case Taxable Entrepreneurs (PKP) to carry out their tax activities related to Value Added Tax (VAT) transactions that must be made Tax Invoices. On October 1, 2020, the Directorate General of Taxes (DGT) officially launched the e-Invoice application version 3.0, an update from the e-Invoice application version 2.2. e-Faktur 3.0 is the latest version of the DGT application system for creating electronic Tax Invoices that are equipped with automatic features or do not need to input Input Tax data manually called the Prepopulated menu, and in this update it can also submit a Notification Letter (SPT) for the Value Added Tax (VAT) Period. With the Prepopulated menu, it is also expected to make it easier for taxpayers and the most important thing is to avoid making fictitious invoices made by taxpayers. As the results of the interview presented by Mrs. Maya Adismara (Assistant Extension Officer of KPP Pratama Bandar Lampung Dua) are:

“.. This e-invoice 3.0 aims to make it easier to make invoices after the e-Invoice 3.0 is all recorded so the previous invoices that we have made have been directly recorded there but also why there is this E-Invoice when there is input tax, input tax can also be directly credited using this application, so it will be very easy and will also avoid fictitious invoices made by taxpayers, because as we know, this fictitious invoice is one of the tax crimes that must not be committed by WP, so of course the existence of E-Invoice will increase taxpayer compliance"
With this e-Invoice 3.0, VAT Period SPT reporting no longer uses the e-Filing application, namely using the e-invoice web that has been connected to the E-invoice 3.0 application, which greatly assists taxpayers in carrying out their tax obligations and can improve the compliance of taxpayers themselves as described by Mr. Idar Rachmatulloh, S.A.P, M.A as STIAMI Academician, namely:

"To make invoices after the e-Invoice 3.0 is all recorded so the previous invoices that we have made have been directly recorded there but also why there is this E-Invoice when there is input tax, we can also directly credit input tax using this application, so it will be very easy and will also avoid fictitious invoices made by taxpayers, because as we know, this fictitious invoice is one of the tax crimes that must not be committed by WP, so of course the existence of E-Invoice will increase taxpayer compliance"

With the application update, of course, the previous application, namely e-Invoice version 2.2, can no longer be used, so all Taxpayers must use the latest e-Invoice application, namely the e-Invoice application version 3.0. As stated by Mrs. Maya Adismara (KPP Pratama Bandar Lampung Dua Extension Assistant), namely:

“... Taxpayers who have PKP will use the latest e-invoice application if he is still using the old one definitely cannot be used first, second, when it cannot be used there is a notification that comes out why it cannot be used it because you or WP need an update to 3.0. Then, in other applications such as E-nofa, when you want to request a Tax Invoice Serial Number (NSFP), there is also before entering E-nofa, there is a big notification that starting that date, you have to use E-Invoice 3.0…”

Furthermore, in this case, the researcher conducted data analysis and interpretation of the discussion based on the results of research conducted at the Bandar Lampung Dua Pratama Tax Service Office regarding the analysis of the implementation of E-Invoice 3.0 in improving taxpayer compliance. The data obtained by the author is the result of direct interviews sourced from taxpayers, academics, tax consultant staff, service section staff and extension assistants at KPP Pratama Bandar Lampung Dua.

1. Communication

Communication is one of the important entities to measure the success of a policy implementation, in this study there are two indicators, namely the existence of regulations and coordination between institutions.

Good communication is needed in delivering information about a policy. The Directorate General of Taxes must inform the policy so that Taxpayers as policy users can clearly understand the content and intent of the policy.

In the interview that has been carried out, it was explained that this communication matter KPP Pratama Bandar Lampung Dua is good because it can be accessed through online and offline media. Through online media, KPP Pratama Bandar Lampung Dua has social media, for example Instagram which WP can directly send Instagram direct messages KPP Pratama Bandar Lampung
Dua which will be replied, also KPP Pratama Bandar Lampung Dua has four consultation service numbers where if WP has problems operating e-invoice 3.0, you can ask directly via WhatsApp. Meanwhile, if offline, KPP Pratama Bandar Lampung Dua has a consultation place or Help Desk which every day working hours from 8 am to 4 pm are ready to serve taxpayers who experience problems.

This is supported by the results of an interview presented by Mr. Idar Rachmatulloh, S.A.P, M.A as a STIAMI Academician, namely:

"Yes, it is good, the delivery of information can be accessed by various online media, as well as the DGT online page, and from several KPPs made an online e-invoice 3.0 socialization program"

2.RESOURCES

The existence of resources, both human resources and infrastructure resources in the implementation of a policy, holds an important key. Human resources are the adequacy of both quality and quantity of implementors that can cover all target groups. Human resources in question in this case, it is staff or employees of institutions related to the policy. Human resources are active factors in charge of managing and empowering other factors. Adequate and competent staff or employees in their fields are needed so that a policy can run well. So far the availability of humans in terms of quantity has been adequate.

The next resource is the resources of facilities and infrastructure. Facilities and infrastructure are needed in determining the success of an implementation. So in the event that the resources are very sufficient from human resources and facilities and infrastructure resources, it only needs to be improved in the field of technology. Frequent maintenance errors are a loss for taxpayers. The Directorate General of Taxes should improve technology that often has maintenance errors and that is rigid for taxpayers and hampers the work of taxpayers. Therefore, the Directorate General of Taxes must improve existing technology so as to reduce or even no problems related to this kind of system.

3.DISPOSISI

Disposition is to emphasize characteristics that are close to policy/program implementors. The most important characteristics possessed by implementors are honesty, commitment and democracy. Implementors who have a high commitment and honesty will always survive between the obstacles encountered in the policy. Honesty directs implementors to stay within the direction of the program outlined in the program/policy guideline. His commitment and honesty led him to be more enthusiastic in carrying out the stages of the program consistently. A democratic attitude will improve the good impression of the implementor and policy in front of the target group members. This attitude will reduce resistance from the community and foster the target group's trust and concern for implementors and programs/policies. From this policy, if all parties feel the benefits or are helped by this policy, it will automatically mean they support this policy.
From the interviews that have been carried out, it can be seen that the policy implementers have given positive support regarding the implementation of this e-invoice policy because in addition to facilitating the work of taxpayers in terms of taxation related to the e-invoice 3.0 application, the implementation of this policy is also very good for officers at KPP Pratama Bandar Lampung Dua.

4. BUREAUCRATIC STRUCTURE

The first characteristic of bureaucratic structure is the Standard Operating Procedure (SOP). SOPs have a role to provide a reference for organized actions, so that each policy implementer will carry out coordinated and more targeted actions as an effort to achieve policies. With SOPs, policy implementers can optimize the time available and can function effectively for the implementation of regulations. The purpose of this explanation is that in implementing a policy, it must prepare a regulation that can organize all existing policy implementers so that the policy can run well.

From interviews that have been carried out at KPP Pratama Bandar Lampung Dua, it is explained that the SOP is the result of policies that have been prepared and then described in a procedure so that they can be directly implemented by policy implementers, both taxpayers and staff at KPP Pratama Bandar Lampung Dua.

b. Inhibiting Factors that Occur in the Implementation of E-Invoice 3.0 in improving taxpayer compliance at KPP Pratama Bandar Lampung Dua

In the implementation of a policy, of course, there will always be inhibiting factors from the parties concerned. Based on the results of the study, the obstacles that become obstacles in the implementation of E-Invoice 3.0 are the most prominent application errors and system maintenance as revealed by the taxpayer himself.

From the interviews that have been carried out, it is explained that indeed the system at DGT is still unable to accommodate so many taxpayers who are connected simultaneously at the same time. Therefore, KPP Pratama Bandar Lampung Dua is also still confirming system improvements.

In addition to application errors and system maintenance, the thing that becomes an obstacle in the implementation of E-invoice 3.0 is the Covid-19 pandemic period which requires Taxpayers and implementors of KPP Pratama Bandar Lampung Dua to not be able to carry out counseling or socialization regarding the implementation of E-invoice 3.0 face-to-face or must be online or online, which makes it quite difficult for Taxpayers themselves to understand the implementation of E-invoice 3.0.

1. Efforts made to overcome obstacles to the implementation of e-invoice 3.0 in improving taxpayer compliance at KPP Pratama Bandar Lampung Dua
Policy implementation requires encouragement from several factors to achieve a success of the policy, various kinds of internal or external factors. Internal factors are from KPP Pratama Bandar Lampung Dua itself as the one who provides policies to taxpayers, and external factors from policy implementers, namely taxpayers.

To achieve success in the policies implemented, a method that is right on target for taxpayers is needed. One of the drivers of achieving good policies is in accordance with the regulations implemented by being carried out according to the supporting services of KPP Pratama Bandar Lampung Dua. However, apart from the efforts implemented by KPP Pratama Bandar Lampung Dua so that the policy runs well, it certainly has unwanted obstacles both for KPP Pratama Bandar Lampung Dua and for taxpayers.

To overcome these obstacles, KPP Pratama Bandar Lampung Dua first has a consultation place or Help Desk which is ready to serve taxpayers who experience problems every day, second, KPP Pratama Bandar Lampung Dua has social media, for example Instagram which WP can directly send Instagram direct messages KPP Pratama Bandar Lampung Dua which will be replied, also KPP Pratama Bandar Lampung Dua has four consulting service numbers where if WP has problems operating e-invoice 3.0 can ask directly via WhatsApp. Finally, KPP Pratama Bandar Lampung Dua has an office telephone number where WP can contact, these three things can be contacted during working hours from 8 am to 4 pm.

And in the event of application errors and system maintenance, both KPP Pratama Bandar Lampung Dua and the Directorate General of Taxes continue to improve the E-Invoice system, namely E-Invoice 3.0 to make it easier for taxpayers to carry out their obligations in the field of taxation, so as to improve taxpayer compliance.

CONCLUSION

Based on the results of research and discussions that have been carried out in chapter IV (four), several research conclusions can be drawn regarding the Implementation of E-Invoice 3.0 in Improving Taxpayer Compliance at KPP Pratama Bandar Lampung Dua, the conclusions are as follows:

1. The implementation of e-invoice 3.0 in improving taxpayer compliance with KPP Pratama Bandar Lampung Dua has fulfilled all dimensions in the study. For the second dimension, resources consisting of human resources, and resources, facilities, and infrastructure are all fulfilled. Furthermore, for the third dimension of disposition, implementor response, understanding of policies, and support from taxpayers and other parties are also fulfilled. And finally, the bureaucratic structure for both its indicators, procedures and relationships in the bureaucracy has been fulfilled.

2. Entities hindering the implementation of e-invoice 3.0 in improving taxpayer compliance with KPP Pratama Bandar Lampung Dua are faced with obstacles:
   a. Error Application or Error Maintanance.
The system at DGT is still unable to accommodate so many taxpayers who are connected to e-Invoice 3.0 simultaneously at the same time, therefore there are often Application Errors or Maintenance Errors. 

b. Online counseling system conducted by KPP Pratama Bandar Lampung Dua. During the COVID-19 pandemic which requires taxpayers and implementors of KPP Pratama Bandar Lampung Dua to be unable to carry out counseling or socialization regarding the implementation of E-invoice 3.0 face-to-face or online which makes it quite difficult for taxpayers themselves to understand the implementation of E-invoice 3.0.

3. Efforts made to overcome obstacles to the implementation of e-invoice 3.0 in improving taxpayer compliance at KPP Pratama Bandar Lampung Dua first of all have a consultation place or Help Desk which is ready to serve taxpayers who experience problems every day, secondly KPP Pratama Bandar Lampung Dua has social media, for example Instagram which WP can directly send Instagram direct message messages KPP Pratama Bandar Lampung Dua which will be replied, also KPP Pratama Bandar Lampung Dua has four consultation service numbers where if WP has problems operating e-invoice 3.0, you can ask directly via WhatsApp. Finally, KPP Pratama Bandar Lampung Dua has an office telephone number where WP can contact, these three things can be contacted during working hours from 8 am to 4 pm. In the event of application errors and system maintenance, both KPP Pratama Bandar Lampung Dua and the Directorate General of Taxes continue to improve the E-Invoice system, namely E-Invoice 3.0 to make it easier for taxpayers to carry out their obligations in the field of taxation, so as to improve taxpayer compliance.

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