



## The Effect of the Implementation of E-Invoice 3.0 and Taxable Person Compliance to Value Added Tax Revenue at KPP Pratama Pasar Rebo

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**ABSTRACT:** Compliance of Taxable Person (PKP) is a complicated problem related to the implementation of an e-invoice application, especially the knowledge and perceptions of those who consider that making electronic-based tax invoices is difficult to do. This study aims to determine and analyze the effect of the e-invoice 3.0 application and Taxable Person compliance on the increase in VAT revenues. To obtain the research sample, the author used a non-probability sampling technique with the convenience sampling method. The results showed that e-invoice 3.0 implementation and Taxable person compliance simultaneously had a positive and significant effect on VAT revenues with a value of 113,819. The author provides suggestions for the Primary Tax Office of Pasar Rebo, Jakarta to continue improving its services in providing information and campaign related to the use of e-invoice 3.0 to Taxable person to improve their compliance and also to increase the amount of tax revenue which can affect VAT revenues.

**Keywords:** E-invoice 3.0, Taxable Person Compliance, VAT revenue



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## INTRODUCTION

The development of a country can be seen from the independence of the country to achieve its development ([Arvin et al., 2021](#); [Gnangnon, 2021](#)). To carry out its development, the state needs Revenue / Revenue Allocation (APBN). The revenues of the state provide for various receipts both into the property and at the disposal of the state ([Amendolagine et al., 2021](#); [Lahiri & Yang, 2021](#)). State revenues create a financial basis for the performance of external and internal functions of the state, including socio-economic policy, ensuring the defense and security of the country, as well as the functioning of state bodies ([Ndoricimpa, 2021](#); [Suárez Serrato & Zidar, 2018](#)).

One of them comes from the tax industry. Most countries in the world impose taxes on their citizens, but some taxes are used as the main source of income for the country except for countries rich in natural resources that do not collect taxes ([Holm-Hadulla, 2020](#); [Yang & Zhou, 2021](#)). Tax provisions in each country vary but generally follow the same tax principles or rules. The tax state structure is one of the main links of the market economy ([Hasan et al., 2021](#); [Kammas &](#)

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[Sarantides, 2020](#)). It represents the main instrument of the state's influence on the formation of economic relations, determines the priorities of the economy and social relations. It is necessary that the tax system should be adapted to all social relations, and also not contradict world practice ([Mardones & Flores, 2018](#); [Tarufelli et al., 2021](#)).

In Indonesia, taxes are used as one of the state revenues ([Hajawiyah et al., 2021](#)). After all, the tax sector is considered the most efficient option because the tax amount is relatively stable and the public can actively participate in realizing development in paying taxes ([Kraal, 2019](#)). The instability of taxation, constant changes in tax legislation, carry a negative trend, hinder investment in the domestic economy ([Saad, 2014](#)). In addition, taxes have the vision to raise public awareness of taxpayers as well as their responsibility and honesty towards their obligations because basically, taxes are a form of self-devotion to the state in helping the development of the country ([Sinuhaji, 2019](#)). Control by the State is one of the most important functions performed by it in the framework of fiscal activities. The inconsistency of the emphasis on fiscal activity in the tax sphere shows that by making excessive demands on taxpayers, increasing the number of tax payments, first of all, the tax base decreases and cash receipts to the state budget decrease, lead to illegal violations of tax legislation ([Rahwani et al., 2019](#)).

Summarizing the above, it should be concluded that it is important to carry out activities to consolidate the basic principles and foundations, legislative regulation and control over the collection of taxes and their transfer to the state budget.

Table 1. Realization of State Revenue

Year	Realization
2014	Rp1.071.081.522.710
2015	Rp1.301.925.637.162
2016	Rp1.502.453.591.310
2017	Rp1.476.007.768.990
2018	Rp1.493.470.325.826
2019	Rp1.770.168.479.281
2020	Rp1.479.937.061.153

Source: KPP Pratama Pasar Rebo (2020)

Effective tax collection is assessed from how procedures are implemented that do not interfere with the economic functions of activities, production, trade and services. Therefore, the tax collection process should be designed to simplify the tax collection system. Way, it will be easier to implement and taxpayers will not experience difficulties when paying taxes or reporting taxes, both in terms of calculation and time.

At present, developments related to taxation have undergone digitalization, considering that taxation activities are still considered ineffective so improvements are still needed in terms of facilitating, improving, and maximizing services to taxpayers. These problems make e-invoices a connecting road made by the Directorate General of Taxes to achieve these things. The implementation of the e-invoice itself has been stipulated in Directorate General of Taxation Regulation No. PER-16/PJ/2014 concerning procedures for making and reporting electronic tax

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invoices, and PER-41/PJ/2015 which regulates the security of electronic transactions for online tax services ([Direktorat Jenderal Pajak, 2014, 2015](#)).

To overcome the occurrence of practices that can be detrimental to state income from taxes, the Directorate General of Taxes has again developed an e-invoice application. Until the development of the latest e-invoice, namely e-invoice 3.0 for the change in e-invoice 2.2. This change is based on PER-11/PJ.09/2020 concerning the National Implementation of E-Invoice Application version 3.0 ([Direktorat Jenderal Pajak, 2020](#)).

Table 2. Taxable Person Perceptions of Research Variables

Variable	percentage	Information
<b>Benefits of E-invoicing 3.0</b>	72,29%	PKP benefit from E-invoice 3.0
<b>Taxable Person Compliance Standard</b>	72,82%	Corporate taxpayers consciously register themselves as Taxable Person (PKP)
<b>Tax Revenue Factor</b>	71,31%	Tax revenue is influenced by the public economy

Source: Survey research data, processed 2021

Based on the taxpayer's perception that the level of achievement recorded is in a good category, it's just that this achievement has not fully provided maximum results. This gives the perception that the government's participation in providing information and understanding related to taxation has not been fully realized.

Based on the description above regarding the background of the research problem, the following research objectives can be obtained:

- 1) To find out and analyze the effect of implementing e-invoice 3.0 in increasing VAT revenue.
- 2) To find out and analyze the effect of taxable entrepreneur compliance in increasing VAT revenue.
- 3) To know and analyze simultaneously the application of e-invoice 3.0 and the compliance of Taxable person in increasing VAT revenue.

The implementation of e-invoicing and taxable entrepreneur compliance and emphasizes the level of reporting of VAT tax returns and the magnitude of the effect on VAT receipts and axable entrepreneur compliance ([Lintang et al., 2017](#)). Previous researches determine the effect resulting from the modernization of the tax system on the level of compliance of taxable person and the effect on VAT receipts from the application of e-invoicing. 3.0 and analyze the effect of taxable entrepreneur compliance on VAT receipts ([Fasmi & Misra, 2014](#)).

The other researches are discussing E-Faktur and tax receipts using a moderating variable or a connecting variable to test between the independent variable and the dependent variable, while the variables used by the researcher are only the independent variable and the dependent variable, the effect of the application of e-invoicing on taxable entrepreneur compliance and determine the effect of the application of e-invoicing on VAT receipts ([Angraini et al., 2017](#); [Astuti & Panjaitan, 2017](#); [Awaloedin et al., 2021](#)). Previous researches discussed e-Faktur and tax receipts using moderating variables or connecting variables to test between the independent variable and the

dependent variable, while the variables used by the researcher are only the independent variable and the dependent variable and the effect of VAT Revenue on tax revenues ([Anggia, 2019](#); [Nurtin et al., 2021](#); [Sulistiyowati et al., 2020](#)).

Based on the several studies above, it can be concluded that in the implementation of e-invoicing, the Taxable Person (PKP) has been able to implement the implementation of the e-invoice system launched by the fiscus. when operating it. Regarding the e-invoicing system, which still has to be refined, the taxation policy must also keep pace with the changes that occur. That way, increasing state income is no longer difficult to do.

### **E-Invoice 3.0**

E-invoice is a tax invoice created through an application or electronic system provided by the DJP and tax system service providers. E-invoice is a tax invoice as proof of VAT collection which is carried out electronically and made by a taxable entrepreneur whose procedures are regulated in tax regulations ([Sakti & Hidayat, 2015](#)). The e-invoice form is an electronic document that can be printed on paper or in PDF file format. Furthermore the benefits obtained by the DJP from this e-tax invoice application in addition to providing the function of collecting BKP/JKP data through the PKP mechanism, it also increases the effectiveness of tax invoices there are several factors that influence behavior obedient to taxes or often known as tax compliance ([Ciptaningsih, 2013](#)). These factors are deterrence, norms, both personal and social, fairness and trust in the tax administration, opportunity and complexity, and the role of government and the broader economic environment ([Walsh, 2012](#)).

The DeLone & Mclean (D&M) is used to measure the dimensions of information system success ([Tam & Oliveira, 2016](#)), while the dimensions of success are as follows:

- 1) System quality, related to the characteristics of information systems. For example ease of use, the flexibility of use, system reliability, and ease of learning;
- 2) Quality of information, related to the characteristics of the system output. For example reliability of the information, ease of understanding, accuracy, completeness, and timeliness;
- 3) Service quality, namely the level of support received by system users;
- 4) Use of the system, namely the capacity of the use of the system such as the amount of system use and the purpose of use;
- 5) Satisfaction of use, namely the comfort and interest felt by users of the information system;
- 6) Net profit, relates to the extent to which an information system can contribute to system users. For example, instant decision making, increased sales, reduced costs, revenue improvisation, market efficiency, consumer perception, and others ([Roky & Meriounh, 2015](#)).

At the same time, it should be noted that it is possible to achieve high success rates only with objective, equal positions of all taxpayers, including the presence of uniform technical conditions, financial literacy, transparency of the tax system ([Aldholay et al., 2018](#)).

### **Taxable Person Compliance**

Tax compliance can be defined as a condition for taxpayers to comply with all their tax obligations and exercise their tax rights ([Rahayu, 2017](#)). Taxpayer compliance is a taxpayer's tax obligation to promote development, and currently it is hoped that this obligation can be fulfilled voluntarily. Considering that the Indonesian tax system adheres to a self-assessment system, taxpayer compliance is an important aspect in this process taxpayers have absolute confidence in calculating, paying and reporting their obligations to obtain the best tax revenue ([Widodo et al., 2013](#)).

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Taxpayer compliance includes taxpayer registration compliance, tax notification compliance, calculation and payment of tax payable, and tax arrears payment compliance (Rahayu, 2017). From the explanation above, it can be concluded that the taxable entrepreneur compliance indicators are divided into 3, namely:

- 1) Register to become a Taxable Person
- 2) Deposit period SPT.
- 3) Calculate and pay taxes owed.

## Tax receipts from VAT

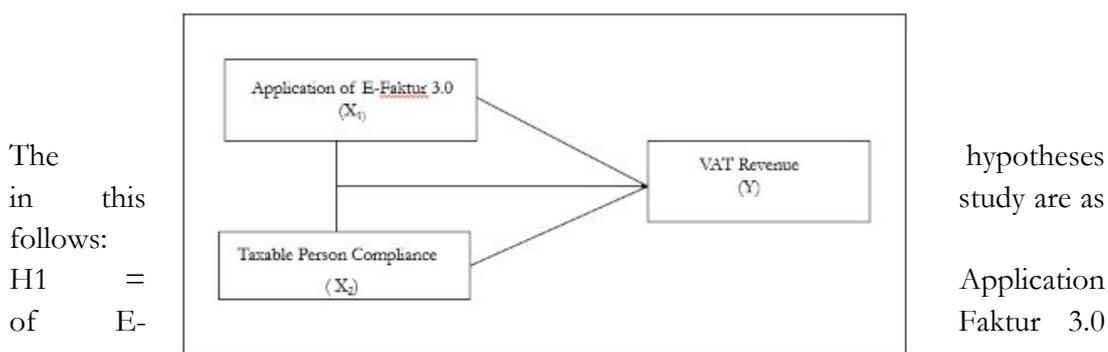
VAT (PPN) and PPnBM are one of the types of taxes that exist in Indonesia. This indirect tax is imposed on consumption at every level of production or distribution. Although the imposition of PPN and PPnBM is carried out on the added value that occurs at every level of production and/or distribution of goods or services, the burden of this tax is indirectly borne by the final consumer (Sukardji, 2017).

According to the Central Statistics Agency explaining that State Income or National Income is an economic measure to assess the economic performance of a country. This national income can be defined as the net value (net) of all economic goods produced by a country where the value of the product is specifically linked to labour, capital, and entrepreneurial ability. One of the main indicators used to obtain a measure of national income is the Gross Domestic Product (Badan Pusat Statistik, 2021).

Furthermore, tax revenues are influenced by economic level, poverty level and taxation policy. This means that an improving economy, lower poverty rate, and tax policies will lead to higher tax revenues in Indonesia. On the other hand, the economic recession, increasing poverty, and taxation policies will lead to a decrease in Indonesia's tax revenues (Handoko et al., 2014).

Based on the description of the research variable theories above, it can be arranged and presented in the form of a research paradigm or theoretical framework as follows:

Chart 1. Research Paradigm



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(X<sub>1</sub>) has an effect on VAT Revenue (Y)

H2 = Taxable Person Compliance (X<sub>2</sub>) affects VAT Revenue (Y)

H3 = Implementation of E-Invoice 3.0 and Compliance with Taxable Persons Affects Value Added Tax (VAT) Revenue

For research to be carried out, it is necessary to determine the variables based on the research hypothesis. The variables of a study are everything that the researcher decides to form and informs to conclude ([Sugiyono, 2019](#)).

### METHOD

The research method used in this study is a quantitative method with a correlational approach. The data used in this study is primary data, in the form of questionnaire data filled out by a predetermined sample ([Ghozali, 2016](#); [Sugiyono, 2019](#)).

The population in this study are Taxable Person (PKP) who are registered at the Pratama Jakarta Pasar Rebo Tax Service Office, amounting to 4,482 Taxable person. The sampling technique used is convenience sampling, where the determination of the sample is based on certain considerations. The samples used in this study were 97 samples. Determination of this sample is using the

following formula:  $n = \frac{NZ^2 \cdot p(1-p)}{ND^2 + Z^2 \cdot p(1-p)}$

n = Sample size

N = Total population

Z = Normal variable value (1.96) for 0.95 confidence level

p = The largest possible proportion (0.50)

D = Degree of deviation (10% or 0.10)

The data analysis technique used multiple regression analysis, partial test, and simultaneous test, in which the test was used to determine the relationship between the variables studied ([Creswell, 2017](#); [Lynch, 2017](#)). The regression equation used is as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2$$

Information :

Y = VAT Revenue

$\alpha$  = coefficient constant

$\beta$  = regression coefficient

X<sub>1</sub> = Application of E-Faktur 3.0

X<sub>2</sub> = Taxable Person Compliance

### RESULT AND DISCUSSION

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Table 3 Multiple Linear Regression Equations

Coefficients Dependent Variable: VAT Revenue						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,114	,192		5,793	,000
	Application of E-invoice 3.0	1,987	,173	2,127	11,459	,000
	Taxable Person Compliance	-1,297	,163	-1,482	-7,982	,000

Source: Data processed 2021

$$\text{VAT revenue} = 1.114 + 1.987(\text{E-invoice 3.0}) - 1.297 (\text{Taxable Person Compliance})$$

Based on these equations, it can be described as follows:

1.  $\alpha$  value of 1,114 is a constant or condition when the VAT revenue variable (Y) has not been influenced by other variables, namely the variable application of e-invoice 3.0 (X1) and taxable person compliance (X2). If the independent variable does not exist, then the VAT revenue variable does not change.
2.  $b_1$  value (X1 regression coefficient) is 1.987, indicating that the variable application of e-invoice 3.0 has a positive influence on the VAT revenue variable. This means that the variable application of e-invoice 3.0 affects the VAT revenue variable, assuming that other variables are not examined in this study.
3.  $b_2$  value (X2 regression coefficient) is -1.297, indicating that the taxable entrepreneur compliance variable harms the VAT revenue variable. The results of this study found that PKP compliance affects VAT receipts. When viewed from the direction of the relationship, it has a negative effect, which means that if PKP compliance decreases, VAT revenue also decreases.

Table 4. Simultaneous Test of the Implementation of E-Faktur 3.0 and Compliance of Taxable Persons Against VAT Revenue

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	32,751	2	16,375	113,819	,000 <sup>b</sup>
	Residual	13,524	94	,144		
	Total	46,275	96			

a. Dependent Variable: VAT Revenue

b. Predictors: (Constant Taxable Person Compliance, Application of E-Invoice 3.0

Source: Data processed 2021

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F value obtained is 3.09. Based on the table above, it can be concluded that the significance value is  $0.000 < 0.05$  and  $113.819 > 3.09$ , this indicates that the variable application of e-invoicing 3.0 and the compliance variable of Taxable person have a simultaneous (together) effect on the VAT revenue variable, which means that the hypothesis is accepted.

Table 5  
Coefficient of Determination Test Results

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,841 <sup>a</sup>	,708	,702	,37931

a. Predictors: (Constant), Taxable Person Compliance And Application of E-Invoice 3.0

Source: Data processed 2021

The Adjusted R Square value is 0.072, it can be illustrated that the magnitude of the influence of PKP compliance and the application of e-invoices is 0.702 or 70.2% and the remaining 29.8 is influenced by other variables not used in the study.

Table 6. Summary of Multiple Regression Analysis Results

Effect Variables	Between	Regression Coefficient Value	t-value	Coefficient of Determination Value
Application of e-invoice 3.0 → revenue	VAT	1,987	11,459	0,702
Taxable Person Compliance → revenue	VAT	-1,297	-7,982	

Source: Research Data 2021, processed

### Application of E-Faktur 3.0 to VAT Revenue

Based on the results of the regression test, there is evidence that the application of e-invoice 3.0 affects VAT receipts. This is evidenced by the value of the regression coefficient which is positively distributed that is equal to 1.987. As for the t value which is worth 11.459 more than the table value of 1.98552 indicating that there is a significant influence from the application of e-invoice 3.0 on VAT receipts.

### Compliance with Taxable Persons Against VAT Revenue

Based on the results of the regression test, it was found evidence that taxable entrepreneur compliance affects VAT receipts. This is evidenced by the value of the regression coefficient which is negatively distributed that is equal to -1.297. The calculated value which is -7.982 is more than the table value, which is 1.66071, indicating that there is a significant effect of taxable entrepreneur compliance on VAT receipts. The results of this study found that PKP compliance affected VAT receipts. When viewed from the direction of the relationship, it has a negative effect, which means that if PKP compliance decreases, VAT revenue also decreases.

### Implementation of E-Faktur 3.0 and Compliance with Taxable Persons on VAT Revenue

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Based on the results of the simultaneous test (F test), it was found that the implementation of e-invoicing 3.0 and taxable entrepreneur compliance affected VAT receipts. This is evidenced by the simultaneous test (F test) which shows the results in the form of a significance value of 0.000 less than 0.05 and an F-count value of 113.819 which is greater than the F-table value of 3.94. This shows that the variable application of e-invoice 3.0 and the variable of taxpayer compliance have a simultaneous (together) effect on the VAT revenue variable.

### CONCLUSION

1. The application of e-invoice 3.0 has a positive and significant effect on VAT receipts. The magnitude of the increase in effectiveness from the application of e-invoice 3.0 to VAT receipts is 1.987. The significance level of the application of e-invoice 3.0 to VAT receipts is 11.459. This shows that the increasing effectiveness of the application of e-invoice 3.0 will also increase VAT receipts. This increase is influenced by the instruments in the study.
2. Taxable person compliance has a negative and significant impact on VAT receipts. The magnitude of the increase in taxable entrepreneur compliance with VAT receipts is -1.297. The significance level of the taxable entrepreneur's compliance with VAT receipts is -7,982. This shows that the compliance of Taxable Persons (PKP) has an effect on VAT receipts, but shows a negative effect. This means that if the Compliance of Taxable Persons Decreases, it will result in a decrease in revenue from Value Added Tax.
3. The application of e-invoice 3.0 and the compliance of taxable persons together (simultaneously) have a positive and significant effect on VAT revenues of 113,819. The results of the study illustrate that the application of e-invoicing 3.0 and the compliance of the Taxable Entrepreneur (PKP) have a simultaneous effect on the acceptance of Value Added Tax (VAT).

### Recommendation

1. For KPP Pratama Jakarta Pasar Rebo, to continue to improve its services in providing information and socialization related to the use of e-invoice 3.0 to Taxable person (PKP) to increase compliance and also to increase the amount of tax revenue that will affect VAT revenue.
2. For taxable persons (PKP), to be able to better understand and learn about the use of e-invoice 3.0 to facilitate taxable persons (PKP). So that the goal to provide convenience and benefit from the Directorate General of Taxes can be achieved.
3. For further researchers, to be able to examine more deeply to find out whether there are differences in results related to the implementation of e-invoice 3.0 and taxable entrepreneur compliance concerning increasing VAT receipts and other variables that affect VAT receipts that are not examined in this paper.

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## The Effect of the Implementation of E-Invoice 3.0 and Taxable Person Compliance to Value Added Tax Revenue at KPP Pratama Pasar Rebo

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