

Evaluation of the Application of E-invoice 3.0 at KPP Pratama Jakarta Mampang Prapatan

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Abstract

This study aims to evaluate the application of e-invoice 3.0 in minimizing the existence of fictitious invoices and their relation to taxpayer compliance based on the perceptions of taxpayers, regulators, and tax consultants. This study uses qualitative and descriptive analysis based on the results of interviews. These respondents were determined purposively. This study uses the Theory Acceptance Model (TAM), the Delone and McLean success model, and Tax Compliance. The results of this study conclude that the application of e-invoicing 3.0 provides the benefits and information needed, increases efficiency, is easy to use, provides convenience and actual processes, system quality, information quality, and good service quality, gives satisfaction to taxpayers (WP)/taxable entrepreneur (PKP), and provide net benefits related to time saving and cost saving for taxpayers. Taxpayers also view that e-invoice 3.0 which has a prepopulated data feature provides convenience for WP/PKP in carrying out VAT tax obligations contributing to tax compliance. The regulator views that e-invoice 3.0 is an effort to minimize fictitious invoices. Ease of use of e-invoice 3.0 leads to tax compliance. In addition, the tax consultant views that e-invoice 3.0 can minimize the existence of fictitious invoices but does not have a significant effect on tax compliance when compared to the previous version. Tax compliance still depends on the individual Taxpayer.

Keywords

E-Invoice 3.0; delone and mclean's model of success; value-added tax; tax compliance; theory acceptance model



I. Introduction

Value Added Tax (VAT) is a tax aimed at an additional value of goods or services circulating to consumers. VAT is based on a tax object that economically the burden can be transferred to another party but the deposit and reporting is the responsibility of the provider of goods or services. VAT can be charged in stages starting from the processing industry to the final consumer. Furthermore, VAT is collected from the Taxable Entrepreneur (PKP) so that the PKP itself must make a tax invoice as evidence in the collection of VAT which is collected at the place where the goods or services are consumed by consumers. The amount of VAT that is imposed in the process of consuming goods or services is 10%, while those classified as exports are subject to a 0% tariff (Badan Kebijakan Fiskal, 2021). Starting April 1, 2022, the VAT rate will increase to 11% in accordance with Article 7 of Law Number 7 of 2021 concerning the Harmonisasi Peraturan Perpajakan (UU HPP). One of the largest revenues in Indonesia comes from taxes so that tax revenues that are less than the maximum will hinder the financing of state expenditures. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

In Indonesia, VAT collection is carried out using a crediting method where the PKP will add VAT (which is paid when buying goods or services) when the goods or services are consumed by the final consumer. Furthermore, PKP pays VAT by using a Tax Invoice. In support of tax collection in accordance with applicable regulations, PKP needs to report and be responsible for calculating the amount of VAT and Sales Tax on Luxury Goods (PPnBM) which are reported through the Tax Return (SPT). One of the improvisation programs issued by the Directorate General of Taxes (DGT) to facilitate the SPT reporting procedure is the Electronic Tax Invoice or e-invoice. Regulation of the Director General of Taxes PER-16/PJ/2014 Article 1 paragraph (1) states that an e-invoice is a tax invoice made through an application or electronic system determined/or provided by the Directorate General of Taxes (DGT).

The Directorate General of Taxes introduced the e-invoice application version 3.0 to support the effectiveness of tax reporting and receipts. The feature introduced in e-invoice 3.0 is prepopulated in the form of providing data based on previously stored data. Prepopulated also contains Imported Goods Notifications and input taxes. Parties involved in the implementation of e-invoice 3.0 include Taxable Entrepreneurs (PKP), non-PKP taxpayers and the DGT itself. The implementation of e-invoice 3.0 is expected to be able to overcome the problems of fictitious tax cases, such as a case of issuing tax invoices that are not in accordance with the transactions carried out and cost the state up to 10.2 billion (Santoso, 2021). One of the objects of the Tax Service Office (KPP) that is already quite good in service to taxpayers is the KPP Pratama Jakarta Mampang Prapatan which in 2018 became one of the fifteen service offices that succeeded in realizing its tax reporting target of up to 100% (Asmara, 2018). The amount of PPN and PPNBM receipts at the KPP in 2018 – 2019 decreased by 7.50% and 59.62%, respectively. However, in 2020 - 2021, there will be a significant increase of 55.92% and 142.80%, respectively. This is inversely proportional to the number of PKP taxpayers registered at KPP Pratama Jakarta Mampang Prapatan in 2018 – 2019 which increased by 66.16% and 78.97%, respectively (KPP Pratama Jakarta Mampang Prapatan, 2021). VAT receipts can be influenced by the facilities provided in reporting the VAT period SPT, one of which is an e-invoice. The Directorate General of Taxes stated that 95.3% of the annual SPT reporting figures for 2020 were reported online or through e-Filing, e-Form and e-SPT. The total number of taxpayers who have reported annual SPT is 12,481,644 SPT. Of this number, corporate SPTs reached 872,995 SPTs and individual SPTs reached 11,608,649 SPTs. Tax reporting through electronic means reached 11,892,462 SPT. The recapitulated figures show that the 2020 annual tax reporting increased by 13.3% when compared to the number of SPT reports in 2019 (DJP, 2021).

The purpose of this study is to analyze the perception of taxpayers/taxable entrepreneurs on the implementation of e-invoice 3.0 based on the Technology Acceptance Model (TAM), Delone and McLean IS Success Model, and the contribution of the application of e-invoice 3.0 to taxpayer compliance and analyze the perceptions of regulators and Tax Consultant on the implementation of e-invoice 3.0 in minimizing the existence of fictitious invoices/TBTS tax invoices and their relation to Taxpayer Compliance/Taxable Entrepreneurs at KPP Pratama Jakarta Mampang Prapatan. To evaluate the application of e-invoice 3.0 at KPP Pratama Jakarta Mampang Prapatan, any information obtained from the interviews and research memos during the interview will be segmented and linked according to the behavioral theory of using information technology. The data will be presented in the form of direct quotations/explanations from the results of interviews conducted to research informants.

This research can provide in-depth information related to the perception of taxpayers on the benefits and conveniences obtained since the existence of e-invoice 3.0, perceptions of PKP/Taxpayers on the quality of the system, information quality, service quality, user satisfaction, net benefits obtained from e-invoicing 3.0 and perceptions of tax officers and tax consultants regarding tax compliance during the implementation of e-invoicing 3.0 at KPP Pratama Jakarta Mampang Prapatan. PKP/Taxpayer's trust in the DGT and also the internet as a medium for e-invoicing 3.0 and the evaluation of the success variables of e-invoicing can be seen in this study. This study also provides an overview of how tax officers and tax consultants perceive the e-invoice 3.0 application in minimizing fictitious invoices at KPP Pratama Jakarta Mampang Prapatan. This research is expected to be a consideration for DGT in making improvements to the obstacles faced by taxpayers when implementing e-invoicing 3.0 and improving the performance of e-invoicing 3.0. This research is also expected to be a material consideration for DGT for the manufacture and implementation of the next version of the e-invoice application. The expectations of the results of this study are that the implementation of e-invoicing provides benefits and convenience to taxpayers, the successful implementation of e-invoice 3.0 in minimizing fictitious invoices, and the quality of e-invoicing 3.0 is considered successful in terms of system quality and provides convenience to taxpayers.

II. Research Method

The method used is descriptive qualitative research method which is carried out through detailed interviews and documentation to obtain deeper information regarding the application of e-invoice version 3.0 at KPP Pratama Mampang Prapatan, the acceptance rate of e-invoice 3.0 will be evaluated using the TAM method, modification DeLone & Mclean (excluding the Intention to use/use variable) and Tax Compliance. Primary data obtained from interviews conducted to respondents who were determined purposively. Respondents in this study were 5 (five) Account Representative respondents, 4 (four) Extension Functional Employees respondents, 10 (ten) PKP respondents registered at KPP Pratama Jakarta Mampang Prapatan as users of the e-Invoice 3.0 application, and 2 (two) respondents Tax consultant. The questions asked will be related to several models and theories, namely the Technology Acceptance Model (TAM) which has two components, namely Perceived Usefulness and Perceived Ease of Use, DeLone and McLean IS Success Model which contains five components, namely System Quality, Information Quality, Service Quality, User Satisfaction, and Benefits/Impacts Obtained, and Tax Compliance which will be asked of the Taxable Entrepreneurs, Regulators, and Tax Consultants.

Secondary data was obtained from a literature study in the form of data and information, namely: Number of registered taxpayers, number of registered taxpayers, total tax receipts and VAT receipts obtained by KPP Pratama Jakarta Mampang Prapatan for the 2015-2021 period, number of taxpayers using e-Invoices and report on time for the period January 2018 - January 2022, the amount of VAT tax value paid on time for the period January 2018 - January 2022, and the Amount of Reporting VAT SPT on time for the period January 2018 - January 2022.

III. Result and Discussion

3.1 WP/PKP's Perception of the Implementation of E-invoice 3.0

The theories used in evaluating and analyzing the application of e-invoice 3.0 at KPP Pratama Jakarta Mampang Prapatan are the following theories:

a. Technology Acceptance Model (TAM)

This model is used to see the benefits of using e-invoicing 3.0 (Perceived Usefulness) and the ease of use of e-invoicing 3.0 (Perceived Ease of Use) from the perception of WP/PKP.

b. Perceived Usefulness

1. Beneficial

Based on the results of interviews, 10 (ten) respondents explicitly stated that e-invoice 3.0 provides benefits for taxpayers/PKP. There are three views regarding the benefits felt by WP/PKP on e-invoice 3.0, namely "quite useful", "useful", and "very useful". However, these three views lead to the same thing, namely the researcher can conclude that the implementation of e-invoice 3.0 provides benefits for taxpayers/PKP. E-invoice 3.0 facilitates the administration process with a prepopulated system that makes WP/PKP no longer need to fill in manually which can minimize the occurrence of input errors and facilitate the administrative process. This also provides time efficiency benefits for WP/PKP and can minimize queues at KPP.

2. Provide needed information

Based on the results of the interviews, 9 (nine) respondents explicitly stated that e-invoice 3.0 provides complete information and 1 (one) respondent stated that the menus in e-invoice 3.0 provide what respondents need. All information needed by WP/PKP is available in e-invoice 3.0, so it can be concluded that this e-invoice 3.0 provides complete information so that WP/PKP feel very helped by this feature. E-invoice 3.0 which provides a "control" facility on input tax data and output tax data so as to minimize errors or forgetfulness.

3. Efficiency

The interview results stated that 9 (nine) respondents explicitly stated that e-invoice 3.0 provided efficiency benefits and 1 (one) respondent stated that e-invoice 3.0 had been presented clearly so that the intensity of WP/PKP asking KPP was reduced. WP/PKP feels that the implementation of e-invoicing 3.0 has an impact on time and cost efficiency because of the prepopulated data feature. This feature is considered to be able to minimize errors in filling out the SPT so that WP/PKP. The statements above conclude that the e-invoice 3.0 application can increase the time efficiency of WP/PKP in carrying out their tax obligations because they no longer need to input data manually.

c. Perceived Ease of Use

Analysis of the results of interviews with informants regarding the Perceived Ease of Use, there are two things that represent the Perceived Ease of Use, namely easy and comfortable. Both of these can be explained as follows:

1. Easy

The results of the interviews stated that 10 (ten) respondents explicitly stated that e-invoicing 3.0 was easy to use. This convenience is due to the 3.0 e-invoicing system which is not much different from the previous version and is already web-based. Based on the answers of the respondents, it can be concluded that the application of e-invoicing 3.0 is very easy to use because it is user-friendly and the appearance is not much different from the appearance of the previous version. If WP/PKP are confused about using e-invoice 3.0, then WP/PKP can easily get information, either through Whatsapp, Helpdesk, and Youtube.

2. Providing Convenience and Actual Process

The results of the interviews were 10 (ten) respondents explicitly stated that e-invoice 3.0 was comfortable to use and 6 (six) of them stated explicitly that e-invoice 3.0 provided an actual process. WP/PKP believes that e-invoicing 3.0 provides convenience because of the features that are less difficult to use and more efficient and the prepopulated features are very helpful. Based on the results of the interviews above, it can be concluded that the e-invoice 3.0 application provides convenience and an actual process to WP/PKP. This also increases WP/PKP's confidence in the implementation of e-invoicing 3.0.

The conclusion is that the application of e-invoicing 3.0 at KPP Pratama Jakarta Mampang Prapatan has met the elements of the Technology Acceptance Model (TAM), which provides the benefits and information needed, increases efficiency, is easy to use, and provides convenience and actual processes in line with the results of research conducted by Ariasih (2021) who stated that e-invoice 3.0 has met the TAM criteria, namely perceived usefulness and perceived convenience.

d. Delone and McLean IS Success Model

1. System Quality

The results of the interview show that the quality of the system of e-invoice 3.0 is good because WP/PKP can access it anytime and anywhere while still connected to an internet connection with a stable network. An obstacle that is often experienced by WP/PKP is a server that is down so it is difficult to access when it is nearing the end of the VAT payment deadline. This happens when the number of accessors is greater than the capacity provided by the DGT server (Directorate General of Taxes). This is what causes errors or slow access. Another obstacle that is often experienced by e-invoice 3.0 users is a device that is less capable and also an unstable network problem.

2. Information Quality

According to the WP/PKP who were the respondents, the display and menu in e-invoice 3.0 is easy to understand, so it can be interpreted that the application in e-invoice 3.0 is very clear in providing the information needed by WP/PKP. WP/PKP feels that e-invoice 3.0 provides relevant, accurate, and sufficient information for the purposes of input tax and output tax as well as VAT reporting period.

3. Service Quality

KPP Pratama Jakarta Mampang Prapatan provides socialization related to the use of e-invoice 3.0 to WP/PKP. The KPP also provides consulting services to WP/PKP who come directly to the KPP. WP/PKP who want to ask questions can also directly contact their companion WhatsApp contact during socialization and can also directly contact the Tax Kring. This is an added value related to the quality of services provided during the implementation of e-invoicing 3.0.

4. User Satisfaction

WP/PKP is of the opinion that the application of e-invoice 3.0 is effective and efficient because it is web-based so that it can be used anytime and anywhere and is user-friendly. Based on the results of the analysis related to the interview above, it can be concluded that e-invoice 3.0 is able to provide user satisfaction both in terms of effectiveness and efficiency due to time saving, user-friendly appearance and use, and fulfillment of user expectations which can provide satisfaction for WP/PKP as a user to perform tax obligations.

5. Net Benefits

WP/PKP believes that e-invoice 3.0 provides time saving and cost saving benefits, mainly because of its prepopulated and web-based features. Based on interviews with

WP/PKP, it can be concluded that the e-invoice 3.0 application is more useful than the e-invoice 2.2 application. The implementation of e-invoice 3.0 resulted in net benefits related to time saving and cost saving. This increases the satisfaction of the users so that it will have an effect on the compliance of the WP/PKP.

The conclusion is that the application of e-invoicing 3.0 at KPP Pratama Jakarta Mampang Prapatan has fulfilled the Delone and McLean success model with 5 variables, namely information quality, service quality, system quality, user satisfaction, & net benefit in line with the results of Dessyanti's research (2021) which states that the implementation of e-invoice 3.0 is considered to meet the success model of Delone and McLean.

3.2. Contribution of the Implementation of e-Invoice 3.0 to Taxpayer Compliance

WP/PKP considers that they can easily credit input taxes so that fictitious invoices can be overcome by implementing e-invoice 3.0, so it can be concluded that e-invoice 3.0 can improve tax compliance of WP/PKP. E-invoice 3.0 minimizes errors in the input process and this has a positive impact on the risk of errors in the data reported so that it can be concluded that e-invoice 3.0 encourages tax compliance from WP/PKP.

Table 1. Amount of Timely Reporting of VAT SPT
KPP Pratama Jakarta Mampang Prapatan

Tax Year	Amount	Enhancement (%)
2017	8.043	-
2018	8.457	5,18
2019	9.890	16,95
2020	10.152	2,65
2021	11.474	13,0
Total	48.016	

Source: KPP Pratama Jakarta Mampang Prapatan, 2022

Based on the table above, it can be seen that there was an increase in timely reporting of VAT SPT in 2020 and 2021. In 2020, there was an increase of 2.65% compared to 2019. In 2021, the increase occurred by 13% compared to the previous year. 2020. So it can be concluded that indirectly e-invoice 3.0 which has a *prepopulated data feature* that makes it easy for WP/PKP in carrying out VAT tax obligations contributes to tax compliance. WP/PKP do not need to wait for a physical invoice so that the reporting process is faster and on time. The obstacle in the form of a *server down* when approaching the deadline for reporting SPT for WP/PKP is not a reason for not complying with taxes.

The implementation of e-invoice 3.0 indirectly contributes to the realization of VAT receipts on time. The following table contains data on VAT receipts at KPP Pratama Jakarta Mampang Prapatan.

Table 2. Timely VAT Acceptance Rate Before and After
Implementation of e-Invoicing 3.0

Month	Timely VAT Receipt (Rp)	Month	Timely VAT Receipt (Rp)
	Application of E-invoice 2.2		Application of E-invoice 3.0

Desembe'1r9	249.615.796.275	Oktober'20	164.617.809.588
Januari'20	93.976.371.863	November'20	169.039.159.980
Februari'20	155.382.749.289	Desember'20	245.406.993.421
Maret'20	97.250.926.033	Januari'21	152.383.012.628
April'20	119.018.219.020	Februari'21	260.260.468.513
Mei'20	127.567.726.171	Maret'21	259.374.557.717
Juni'20	188.844.836.811	April'21	331.221.363.629
Juli'20	171.927.971.627	Mei'21	246.512.418.892
Agustus'20	177.185.500.694	Juni'21	127.360.034.881
September'20	180.287.667.102	Juli'21	158.375.911.510
Total	1.561.057.764.885	Total	2.114.551.730.759

Source: KPP Pratama Jakarta Mampang Prapatan, 2022, reprocessed

Based on the data above, there was an increase of 35.46% in the amount of VAT that was paid on time when compared to the previous period. One of the factors of this increase is the e-invoice 3.0 system which makes it easier for WP/PKP so that they can make tax payments on time and also WP/PKP who strive to pay VAT taxes on time.

3.3. Tax Compliance from Regulator's Perception

The application of e-invoice 3.0 is expected to be a breakthrough that is able to simplify the data monitoring function of electronic tax invoices issued by WP/PKP and be able to protect data on input and output tax invoices. Based on the results of interviews with AR, during the implementation of e-invoices 2.2 and 3.0, KPP Pratama Jakarta Mampang Prapatan did not find Fictitious Invoices or what is currently also known as Tax Invoices Not Based on Actual Transactions (FP TBTS). One of the reasons is the e-invoice system which also functions as an effort to prevent FP TBTS. Respondent AR also stated that tax compliance by WP/PKP is influenced by the e-invoice 3.0 system which makes it easier for *users*, in this case, WP/PKP. This convenience lies in an easy-to-use system as well as the latest *prepopulated features*.

The Extension Functional Employee believes that the obstacles faced during the implementation of e-invoicing 3.0 are related to *server downs* that often occur at the end of tax reporting deadlines. This is because the number of accessors is greater than the capacity provided by the DGT server. Another obstacle is the understanding of the WP/PKP on the new features in e-invoicing. Based on the results of the interview, it can be concluded that the application of e-invoicing 3.0 is one of the efforts to minimize FP TBTS. Systematic information and automation make it easier to track trends in FP TBTS. The features in e-invoice 3.0 make it easier for WP/PKP so that WP/PKP do not experience problems. The convenience felt by WP/PKP which leads to tax compliance.

3.4 Tax Compliance from Tax Consultant Perception

Tax consultants view that e-invoice 3.0 is very beneficial for WP/PKP. This is due to the convenience provided by the latest features, namely *prepopulated data* and the addition of the credit benefit period from 3 months to 4 months. However, there is no significant increase in the level of tax compliance in the e-invoice system 3.0 and earlier, so whether or not it is compliant still depends on the WP/PKP. The e-invoice 3.0 system minimizes the possibility of fictitious invoices or FP TBTS. This is due to the system that enables the KPP to detect these attempts. The application of e-invoice 3.0 also does not affect the number of *clients* at the tax consulting office. The decrease/increase in the number of *clients* in the tax consulting office is influenced by the attitude of the tax consultant in providing services to *clients*. Respondents have never handled any WP/PKP losses related to wrong input because if there is a wrong input, this will be known immediately before the loss.

Based on the results of interviews with respondents, it can be concluded that the application of e-invoice 3.0 can minimize the existence of fictitious invoices / TBTS tax invoices. However, e-invoice 3.0 does not have a significant effect on tax compliance when compared to the previous version. Tax compliance still depends on the personal WP/PKP.

IV. Conclusion

Several things that can be concluded based on the results of the analysis that have been carried out are the WP/PKP's perception of the application of e-invoicing 3.0 based on the Technology Acceptance Model (TAM) is that e-invoice 3.0 provides the benefits and information needed, increases efficiency, is easy to use, and provides convenience. and actual processes. WP/PKP's perception of the implementation of e-invoicing 3.0 based on the Delone and McLean IS Success Model is that e-invoicing 3.0 has a good quality system and information quality, good service quality at KPP Pratama Jakarta Mampang Prapatan, gives satisfaction to WP/PKP, and provide net benefits related to time saving and cost saving. The obstacles that often occur are system downs or errors when reporting is approaching due date or at the end of the month caused by the number of accessors being greater than the capacity provided by the DGT server. WP/PKP's perception regarding the contribution of the implementation of e-invoice 3.0 to taxpayer compliance is indirectly that e-invoice 3.0 which has a prepopulated data feature makes it easy for WP/PKP in carrying out tax obligations. VAT contributes to tax compliance. Regulator's perception is that the implementation of e-invoicing 3.0 is one of the efforts to minimize TBTS FP. Systematic information and automation make it easier to track trends in FP TBTS. The features in e-invoice 3.0 make it easier for WP/PKP so that WP/PKP do not experience problems. The convenience felt by WP/PKP which leads to tax compliance. The Tax Consultant's perception is that the application of e-invoice 3.0 can minimize the existence of fictitious invoices/TBTS tax invoices but does not have a significant effect on tax compliance when compared to the previous version. Tax compliance still depends on the personal WP/PKP.

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