THE EFFECT OF TAX DIGITALIZATION ON TAXPAYER COMPLIANCE (CASE STUDY ON SELLERS IN E-COMMERCE)

Shirley Martini[1], Yati Mulyati,[2]*
[1,2]Fakultas Ekonomi dan Bisnis, Universitas Widyatama

ARTICLEINFO	ABSTRACT
Keywords: *Tax Digitalization* *E-Registration* *E-Filing* *E-Billing* *Taxpayer Compliance*	At present, the development of information technology has helped and supported various fields of government. One of its uses is in the field of taxation, namely tax digitalization. The presence of tax digitalization as a form of modernization of tax administration makes it easier for the community, especially taxpayers, to carry out their obligations. The involvement of technology in this innovation is expected to increase taxpayer compliance in carrying out their obligations, namely self-registration, tax deposits, and submission of tax returns through a electronic system in the form of e-Registration, e-Billing, with e-Filing. The presence of this system provides practicality to all taxpayers, including taxpayers as business actors who use e-commerce platforms in selling and marketing the products or services sold. This study aims to determine the effect of tax digitalization, namely e-Registration, e-Billing, and e-Filing on business taxpayer compliance, namely sellers in e-commerce. The type of research data used is primary data obtained from answers to questionnaires that have been distributed to sellers on e-commerce platforms. The Likert scale is used in this study as a scale measurement. The data analysis method used is multiple linear regression. The results showed that the implementation of e-Registration and e-Billing had a positive and significant effect on taxpayer compliance while e-Filing did not affect taxpayer compliance. The magnitude of the influence of e-Registration, e-Billing, and e-Filing contributed 51.2% to taxpayer compliance.
E-mail: shirley.martini@widyatama.ac.id yati.mulyati@widyatama.ac.id	

1. INTRODUCTION

Taxes are one of the largest aspects of revenue generation for the Indonesian state. Taxes as a source of revenue generation are reused by the state to meet the needs or needs of the state, especially in routine expenditures. Therefore, this sector plays an important role in the continuity of the country's development. State revenue sourced from taxes also encourages the growth and development of a country in various fields. The government, which has authority in the taxation sector through an organization, namely the Directorate General of Taxes in the tax sector, participates in making strategic plans, policies, and problem-solving related to the taxation sector in maximizing state revenue.

Taxpayer compliance is one of the problems or cases in the aspect of taxation that the government always pays attention to. The issue is of concern to the government because taxpayer compliance illustrates the benchmark for the success of taxation practices in Indonesia. This situation occurs because the high and/or low level of taxpayer compliance can have an impact on the tax revenue received by the state. Taxpayer compliance provides a dominant role and contribution to the realization of the tax revenue target set by a country. Every year, taxpayer compliance has varying levels.

Table 1 Taxpayer Compliance Ratio

DESCRIPTION	2021	2020	2019	2018	2017
Compliance Ratio	84.07%	77,63%	73,06%	71,10%	72,58%
a. Organization	61,27%	60,16%	65,47%	58,86%	65,14%
b. Employee's Private Person	98,73%	85,41%	73,23%	71,83%	74,86%
c. Non-employee Individuals	45,53%	52,44%	75,93%	74,28%	61,53%

Source: DGP Annual Report 2021 [1]

From the data that has been obtained regarding the taxpayer compliance ratio in table 1, it can concluded that taxpayer compliance has decreased in 2018. However, the following years experienced a relatively stable increase. The level of taxpayer compliance can be caused by aspects such as knowledge of taxpayer regulations, the effectivity of the tax system, along with the quality of tax services[2]. The Directorate General of Taxes (DGT) as an organization under the government certainly pays attention to these factors as evaluation material in increasing the number of taxpayer compliance in the coming years. To maintain or increase taxpayer compliance, DGT pursues various programs and plans. The development of a tax digitalization system is one of the various programs implemented by DGT. The system has the benefit of providing practicality to taxpayers in carrying out their obligations related to tax administration. The establishment of tax digitalization as one of the components of tax reform carried out by the DGT provides convenience and improves the quality of tax services to taxpayers[3]. Tax digitalization utilizes advances in information technology that are easily used and accessed by taxpayers so that the tax processes and mechanisms carried out become shorter and more efficient. The involvement of technological innovation in tax services is expected to have a beneficial effect so that taxpayer compliance is greater and increases.

Tax digitalization comes as a form of modernization of the tax service system in the form of an e-system. The e-system was first issued in early 2005 including e-Registration, e-SPT and e-FIN, e-Filling, e-Billing, e-invoicing, e-Form, and e-Report[4]. In this study, the research variables used only include the e-Registration, e-Billing, and e-Filing systems. The e-Registration system is a service system that can be used to register taxes online and make changes to data, along with confirmation and withdrawal of confirmation of Taxable Entrepreneurs. The e-Billing system is a system that provides responsibility (obligation) for each taxpayer to use the billing code in carrying out its obligations related to tax deposits that can be carried out electronically. E-Filing is a system that provides useful facilities, namely the reporting of SPT (Annual Tax Return) which is carried out electronically. The use of e-Filing can be accessed anywhere but can only be done at the same time (real-time). If there is a problem in the network, the taxpayer must fill in the SPT from the first step. The presence of e-Registration, e-Filing, and e-Billing systems provides practicality to people who are taxpayers to carry out their obligations. Registration, notification of SPT, and tax deposits are now effective and practical for taxpayers, including sellers as business actors who use e-commerce platforms in conducting sales and marketing of products or services sold.

E-Commerce Transaction Value
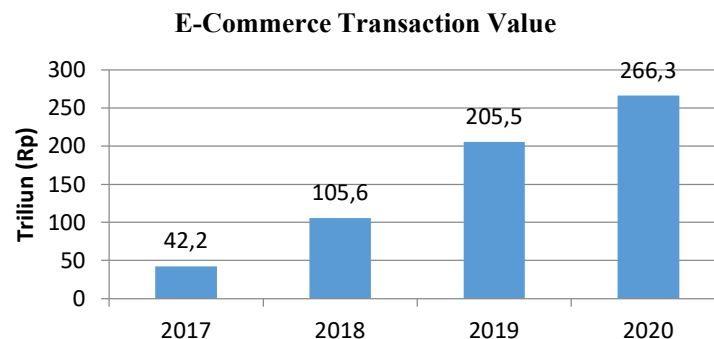
Source : databoks.katadata.co.id

Figure 1 E-Commerce Transaction Value in Indonesia 2017-2020[5]

Based on the data above, nominal e-commerce transactions increased every year from 2017 to 2020. The increase that occurs has a considerable rate of increase. The use of e-commerce which is widely known and used by the wider community is an opportunity for business owners, namely sellers in selling products or services. With e-commerce, sellers can more easily reach various groups of consumers. E-commerce provides convenience for sellers in recording transactions, various payment methods, and a wider market reach.

Sellers as business actors who have businesses both traders and service providers in e-commerce who have fulfilled the provisions as taxpayers are required to carry out their obligations, namely calculating and paying taxes. In addition to calculating and paying taxes, sellers who have met the

requirements are also required to report SPT. SPT reporting aims as a tool or means of reporting and accountability for reporting and calculating the total amount of tax paid.

Based on research conducted by Ramdani[6], e-Registration, e-Billing, and e-Filing are the result of system reform effect on taxpayer compliance. The launch of the system provides practical benefits for the community in carrying out activities related to tax administration and payment. Meanwhile, research conducted by Widjaja & Siagian[7] states that e-Registration, e-Billing, and e-Filing, which is a form of tax modernization, affects on taxpayer compliance. The presence of this system utilizes technological developments that currently provide convenience for the community.

Other research conducted by Fau et al.[8] states that e-Registration, e-Billing, and e-Filing have a significant impact on taxpayer compliance. Then, research conducted by Balalembang[9] also states that e-Registration, e-Billing, and e-Filing systems influence taxpayer compliance. From the various research results that have been described, tax digitalization in the form of an electronic system is an opportunity for the government to maximize taxpayer compliance and state revenue. From the community side as taxpayers, they get the benefits of carrying out their obligations easily and briefly.

Based on the description that has been presented, the author concludes that tax digitalization is a form of tax reform through the modernization of tax administration. To achieve an increase in taxpayer compliance, it is expected that the tax administration can provide adequate service quality. In recent years, the digitization of the tax process, especially the e-Registration, e-Billing, and e-Filing systems, has been increasingly recognized and adopted by the general public. Therefore, it is important to ascertain whether the system has proven effective and efficient in its application in growing the level of taxpayer compliance. So, the author has an interest in researching find out how the influence or impact of the implementation of tax digitalization, namely e-Registration, e-Billing, and e-Filing on the compliance of seller taxpayers who use e-commerce platforms. The purpose of this research is to understand the impact of e-Registration, e-Billing, and e-Filing on taxpayer compliance.

2. LITERATURE REVIEW
2.1 Tax

Tax is a mandatory contribution that has a compelling nature that should be paid by individuals or entities to the state, does not receive or obtain direct rewards, and is used for state needs with the aim of people's welfare[10]. Through the definition that has been delivered, it can be found that taxes have a mandatory and compelling nature. Taxes have an absolute and binding legal basis so taxpayers are obliged to comply with all tax obligations contained in the legal basis that is being implemented in Indonesia. Tax collection, which has the function of being the largest source of revenue for the state, is useful in paying expenses and as a tool for implementing government policies.

2.2 Self-Assessment System

The Self-Assessment System is one of the tax collection systems implemented in Indonesia. A Self-Assessment System is a system that gives power or authority to the community to be responsible for the calculation, deposit, and submission of taxes following the current legal basis. The Self-Assessment System has a legal basis contained in Article 12 Paragraph (1) of the KUP Law. The legal basis states that each taxpayer has the responsibility or obligation to make payments or deposits of tax payable following legal basis or stipulation of laws related to taxation that are in force, and does not depend on the existence of a tax assessment letter. This practice encourages the community as taxpayers to be more prominent in participating in the applicable tax mechanism so that taxpayers have tax awareness. In addition, the presence of this system eases the burden on the tax authorities in the taxation mechanism.

2.3 Taxpayer Compliance

Taxpayer compliance is the action of taxpayers who have carried out their tax responsibilities in calculating, reporting, and depositing taxes correctly based on the legal basis implemented in Indonesia. In Minister of Finance Regulation Number 192/PMK.03/2007[11] it is stated that taxpayer compliance is a taxpayer who has fulfilled the following requirements:
   a. report or submit the Notification Letter on time (not late);
   b. taxpayers are not allowed to have tax arrears for all types of taxes, except for tax arrears that have approval provisions or permission to be able to install or postpone tax payments;
   c. financial statements must have an unqualified opinion for a period of 3 (three) consecutive years that have been audited by a public accountant or government financial supervision agency; and

*The Effect Of Tax Digitalization On Taxpayer Compliance (Case Study On Sellers In E-Commerce), **Shirley Martini, et.al***

127

d. the taxpayer has never been convicted for committing a criminal offense in the aspect of taxation sourced from a court decision that has permanent legal force with a period of 5 (five) years.

2.4   Tax Digitalization

Tax digitalization is a form of tax modernization in the aspect of tax administration through the use of information technology systems that can provide benefits and practicality for taxpayers in fulfilling their obligations. The emergence of tax digitalization as a form of tax modernization affects the DGT environment to be more technical, focused, and dynamic[3]. The application of tax digitalization helps services related to good and practical tax management for citizens who are taxpayers.

2.5   E-Registration

E-Registration is an application system that functions as a container or tool in registering taxpayers and/or reporting a business to be designated as a Taxable Entrepreneur, making changes related to taxpayer information and/or taxable entrepreneurs, transferring taxpayers, deleting taxpayer-identification numbers, and revoking the determination of taxable entrepreneurs that can be accessed online connected to the internet[12]. Through e-Registration, the mechanism related to the registration of individuals as taxpayers, the determination and/or revocation of the withdrawal of taxable entrepreneurs, the replacement of information related to taxpayers and/or taxable entrepreneurs, the transfer of taxpayers, and the elimination of Taxpayer Identification Numbers becomes shorter and more optimal. The e-Registration service makes it easier for taxpayers without having to waste energy and time. This system mechanism also facilitates tax officers related to tax services to the community.

2.6   E-Billing

E-Billing is an electronic system launched and managed by DGT in carrying out the issuance of the management of Billing Codes that are part of the electronic state revenue system[13]. To make tax payments through e-Billing, taxpayers are required to have a billing code such as an identification code first. This code can be obtained by taxpayers by accessing www.pajak.go.id, the DGT website, or through DGT's strategic partner services. Various channels have been provided to carry out tax deposits, namely ATMs (Automated Teller Machines), banks, post offices, and internet banking. This system provides convenience and security in tax payments. In addition, the process of paying or depositing taxes becomes simpler (uncomplicated) and shorter.

2.7   E-Filing

Based on DGT Regulation Number PER - 02/PJ/2019 [14], e-Filing is a process mechanism in carrying out the submission or reporting of SPT through certain channels determined by DGT. E-Filing is a system that can be accessed online in real-time through the DGT website or Application Service Provider which has the function of submitting/reporting SPT and notifying the extension of annual SPT [15]. The application of e-Filing in Indonesia is a form of encouragement from the state through the DGT to maximize services in the tax administration system, especially in submitting or reporting tax returns. Forms 1770 SS, 1770 S, and 1770 are features of e-Filing that can be adjusted according to the needs of taxpayers to submit tax returns consisting of various types of taxes. To carry out the submission of tax returns through the use of e-Filing, taxpayers are required to have an identification number, namely e-Fin. With this system, taxpayers can submit tax returns anytime and anywhere.

2.8   Application of e-Registration on Taxpayer Compliance of Sellers in E-Commerce

E-Registration is a system that has a function that provides facilities or facilities for registering or confirming taxable entrepreneurs along with replacing taxpayer information and/or taxable entrepreneurs electronically. This system provides relief to taxpayers in obtaining a Taxpayer Identification Number along with changing data containing information without having to queue or wait longer and go to the Tax Office. The existence of this system is expected to provide satisfaction, practicality, and benefits to taxpayers to have an effect on maximizing taxpayer compliance[16].

According to the results of research conducted by Putra & Marsono[17], [18], it is stated that implementation of e-Registration has results that have a positive and significant effect on personal taxpayer compliance. According to other research conducted by Safitri et al.[19], it is stated that implementation e-Registration has results that have a positive and significant effect on taxpayer compliance.

H1: E-Registration affects seller taxpayers in E-Commerce

2.9 Application of e-Billing on Taxpayer Compliance of Sellers in E-Commerce

The use of e-Billing as a tax deposit system through the billing code is a convenience for taxpayers to carry out tax deposits. The presence of this system allows taxpayers to make tax deposits without using various deposit letters, for example, such as tax deposit letters (SSP), non-tax deposit letters (SSBP), shopping refund deposit letters (SSPB), and various other letters that are done manually. The presence of e-Billing is expected to provide benefits such as practicality, speed, and efficiency in fulfilling taxpayer obligations to maximize awareness and taxpayer compliance[20].

According to the results of research conducted by Dwitrayani [21], it is stated that e-Billing has results that have a positive impact on taxpayer compliance. According to other research conducted by Wulandari [22], states that e-Billing has results that have a positive and significant impact on taxpayer compliance regarding tax deposits.

H2: E-Billing affects seller taxpayers in E-Commerce

2.10 Implementation of e-Filing on Taxpayer Compliance of Sellers in E-Commerce

Now, the reporting system through e-Filing has been recognized by the public. The use of e-Filing is expected to contribute to the increase in taxpayer compliance in reporting SPT. With the increase in the number of users or users of the e-Filing system, taxpayer compliance and tax revenue will increase. To carry out the submission/reporting of SPT, taxpayers are not required to go to the Tax Service Office (KKP) so the presence of this system makes it easier for taxpayers. The presence of this system also saves the use of paper. E-Filing provides several benefits, namely time-saving, the SPT submission mechanism is faster and can be carried out at any time, and the possibility of incorrect filling can be minimized because the data provided is more accurate, and safer[23].

According to the results of research conducted by Dwitrayani [21], it is stated that e-Filing has results that have a positive impact on taxpayer compliance. Another study conducted by Wulandari [22] states that e-Filing has a positive and significant impact on taxpayer compliance regarding tax return submission.

H3 : E-Filing affects seller taxpayers in E-Commerce

3. METHOD
3.1 Data Source

Quantitative research is used by the author as this type of research by using the results of data sourced from questionnaire instruments as research instruments. The author uses google form media to facilitate the distribution of questionnaires. The questionnaire instrument is distributed to respondents through the chat feature with the seller that is available on the e-commerce platform. Measurement of data obtained using a Likert scale.

The population in this study covers all sellers who use e-commerce platforms, both merchants and service providers, in carrying out their operational activities. It is known that one of the e-commerce platforms that is the object of this research has more than 5 million active sellers in 2021. Purposive sampling is used in this study as a sample acquisition technique, namely taxpayer criteria. The sampling process used is with the criteria of personal taxpayers, namely sellers as business actors in e-commerce who register using e-Registration, make tax deposits using e-Billing, and report tax returns using e-Filing. This study used a sample of 100 people.

3.2 Analysis Method

Multiple linear regression is used by the author as a data analysis method that has the intention of understanding the impact of the independent variable on the dependent variable. This analysis is used to determine simultaneously the relationship between e-Registration, e-Billing, and e-Filing on taxpayer compliance. So results will be obtained that show which variables have a major influence on the dependent variable.

4. RESULT AND DISCUSSION
4.1 Characteristics Of Respondents

This research was conducted on seller taxpayers who have used the e-commerce platform. The sample used was 100 personal taxpayers, both traders and service providers who use e-commerce platforms. The questionnaire was distributed via google form and distributed via the chat feature provided by the e-commerce platform. The following are the characteristics of respondents obtained through questionnaires in this study which include age and latest education.

Characteristics of Respondents Based on Age

- 20-29 years old
- 30-39 years old
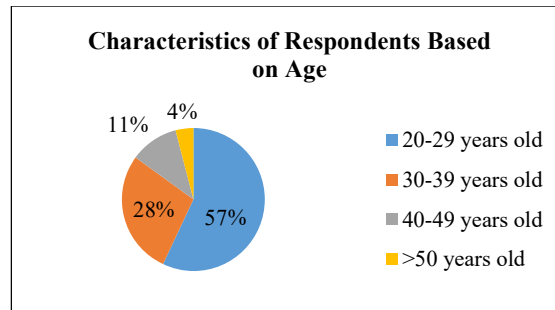- 40-49 years old
- >50 years old

4%
11%
28%
57%

Figure 2 Characteristics of Respondents by Age

According to the characteristics of respondents based on age in Figure 2, 57% of respondents are known to be the most with the age of 20-29. The least respondents obtained by 4.00% were respondents aged> 50 years.

Characteristics of Respondents Based on Last Education

- SMP
- SMA/SMK
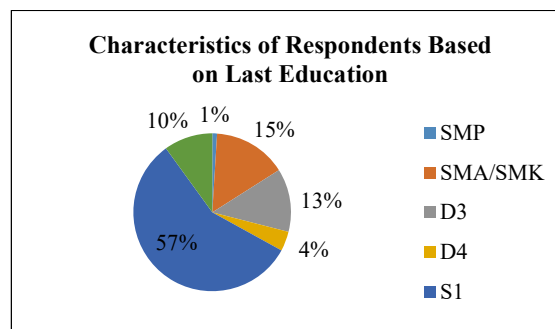- D3
- D4
- S1

10% 1% 15%
13%
57% 4%

Figure 3 Characteristics of Respondents Based on Last Education

According to the characteristics of respondents based on their latest education in Figure 3, 57.00% of respondents are known to have the most S1 education. The last respondent of 1.00% in this study was a respondent with an SMP education level. In this study, respondents with elementary school education status were zero.

4.2 Test Results and Interpretations
a. Validity Test and Reliability Test

The research instrument used by the research consists of the e-Registration variable which has 6 questions, e-Billing has 6 questions, e-Filing has 6 questions, and taxpayer compliance has 6 questions. According to the validity test results displayed on the SPSS output conducted on all variables, all questions on each variable have a calculated r value greater than the r table (0.1966). Therefore, the validity criteria have been met on all variables.

According to the results of the reliability test displayed on the SPSS output conducted on each variable, it is known that all variables used in the study have a Cronbach's alpha value greater than 0.6. Therefore, the reliability criteria have been met for each variable.

b. Normality Test

According to the tests that have been carried out through the use of the One-Sample Kolmogorov-Smirnov Test, the test results show that the Asymp. Sig. (2-tailed) is 0.107. Because the significance value obtained exceeds 0.05, namely (0.107>0.05), it is concluded that the residual data used residuals spread normally.

c. Multicollinearity Test

According to the multicollinearity test results, it is known that the independent variables have a tolerance value that exceeds 0.1. For the VIF value, the independent variables have a value that does not exceed 10. So, in the regression model on the independent variables, there is no multicollinearity.

d. Heteroscedasticity Test

According to the results of the heteroscedasticity test through the use of the scatter plot graph displayed on the SPSS output, it can be seen that the graph does not have a clear pattern. In addition, the

output clearly illustrates that there are no points distributed above the Y axis or below the Y axis. So, the regression model used in the study does not have heteroscedasticity and can be used.

e. Multiple Linear Regression Analysis

Table 2 Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t count	t table	Sig.	Desc
	B	Std. Error	Beta				
1 (Constant)	8.298	1.625		5.107	1,985	.000	
E-Registration	.279	.091	.317	3.061	1,985	.003	Accepted
E-Billing	.398	.097	.446	4.093	1,985	.000	Accepted
E-Filing	.027	.093	.029	.285	1,985	.777	Rejected

F-count = 35,644
Adjusted R Square = 0,512

According to the multiple regression analysis tests conducted, the results of the regression equation model will be explained in the following section:

$$Y = 8,298 + 0,279 X1 + 0,398 X2 + 0,027 X3$$

According to the equation that has been obtained, it is known in table 2 which contains the results of the acquisition of the analysis test showing that the constant value is 8.298 which has if variable X1, namely e-Registration, variable X2, namely e-Billing, and variable X3, namely e-Filing has a value of 0, then variable Y, namely taxpayer compliance will have a value of 8.298

Then, it is known in table 2 which contains the results of the acquisition of the analysis test shows that the e-Registration variable has a value of 0.279. It means that if e-Registration (X1) increases and the e-Billing and e-Filing variables have a value of 0, then the Y variable, namely taxpayer compliance, will get a value increase of 0.279.

Furthermore, it is known that table 2 contains the results of the acquisition of the analysis test showing that the e-Billing variable has a value of 0.398. It means that if e-Billing (X2) increases and the e-Registration and e-Filing variables have a value of 0, the Y variable, namely taxpayer compliance, will get a value increase of 0.398.

Next, it is known that table 2 contains the results of the acquisition of the analysis test showing that the e-Filing variable has a value of 0.027. This means that if e-Filing (X3), increases and the e-Registration and e-Billing variables have a value of 0, the Y variable, namely taxpayer compliance, will get a value increase of 0.027.

f. Partial test (T-test)

According to the t-test that has been carried out, several results are obtained on each variable contained in table 2. In the e-Registration variable as X1, the t-test results show that e-Registration has a t-count of 3.061. The comparison results show that 3.061> 1.985. This illustrates that the e-Registration variable as X1 has a significant influence on variable Y, namely taxpayer compliance.

In the e-Billing variable as X2, the t-test results show that e-Billing has a t count of 4.093. The comparison results show that 4.093> 1.985. This illustrates that the e-Billing variable as X2 has a significant influence on variable Y, namely taxpayer compliance.

In the e-Filing variable as X3, the t-test results show that e-Filing has a t count of 0.285. The comparison results show that 0.285 <1.985. This illustrates that the e-Filing variable as X3 does not have a significant influence on variable Y, namely taxpayer compliance.

g. F test (Simultan)

According to the f test as a result of hypothesis testing carried out, the results are F count with a value of 35.644. The f count that has been obtained needs to be compared with the f table. The f table in this study is 2.70. The comparison results show that 35.644> 2.70. This illustrates that each variable used simultaneously has an influence on variable Y, namely taxpayer compliance.

h. Coefficient of Determination Test

According to the coefficient of determination test carried out, the results obtained are listed in table 2. The output obtained from this test is the adjusted r-square value which is 0.512. From the value that has been obtained, 51.2% of variable Y, namely taxpayer compliance, is influenced by e-Registration

(X1), e-Billing (X2), along with e-Filing (X3). For 48.8% in this study are other variables that are not included in the research regression model.

4.3 Analysis and Discussion
a. Effect of E-Registration on Seller Taxpayer Compliance

According to the results of the test conducted, it can be seen that H1 is accepted. The e-Registration variable as X1 has a significant of influence on variable Y, namely taxpayer compliance. From the results of data analysis conducted by the author, respondents in this study were aware of the Directorate General of Taxes' provisions on the launch of the e-Registration program were aware of widespread socialization related to the implementation of e-Registration. In addition, respondents as taxpayers already know the uses and procedures for e-Registration. The presence of this feature provides practicality for taxpayers, making it easier to carry out their tax obligations and saving time. Respondents in this study were also satisfied with the presence of e-Registration because it facilitated the self-registration mechanism. The results of this study are similar to previous research conducted by Putra & Marsono[17] and Safitri et al.[19] that prove that the implementation of e-Registration has a significant positive effect on taxpayer compliance.

b. Effect of E-Billing on Seller Taxpayer Compliance

According to the results of the test conducted, it can be seen that H2 is accepted. The e-Billing variable as X2 has a significant of influence on variable Y, namely taxpayer compliance. From the results of the data analysis carried out by the author, the respondents in this study were aware of the Directorate General of Taxes' decision to launch the e-Billing program were aware of the widespread socialization related to the implementation of e-Billing. In addition, respondents as taxpayers already know the uses and procedures for depositing taxes on e-Billing. The presence of this feature provides practicality for taxpayers, making it easier to carry out their tax obligations and saving time in making tax deposits. Respondents in this study were also satisfied with the presence of e-Billing because it facilitated the tax deposit mechanism. The results of this study similar to previous research conducted by Dwitrayani [21], [24] and Wulandari[22] that prove that the implementation of e-Billing has a significant positive effect on taxpayer compliance.

c. Effect of E-Filing on Seller Taxpayer Compliance

According to the results of the tests that have been carried out, it can be seen that H3 is rejected. The e-Filing variable as X3 does not affect on variable Y, namely taxpayer compliance. From the results of the data analysis carried out by the author, respondents in this study still do not know the Directorate General of Taxes' provisions for the launch of the e-Filing program. Then, respondents also thought that they did not know that socialization had been carried out to the public on the implementation of e-Filing. The results of this study are not similar to previous research conducted by Dwitrayani[21] and Wulandari[22] that prove that the implementation of e-Filing has a significant positive impact on taxpayer compliance. However, the results of this study are similar to previous research conducted by Astuti et al.[16] which proves that e-Filing implementation has no effect on taxpayer compliance. According to Astuti et al.[16], one of the factors for the lack of impact of e-Filing on taxpayer compliance is that taxpayer knowledge still limited on the implementation of e-Filing.

5. CONCLUSION

The conclusion that can be drawn following the tests that have been carried out and the discussion that has been presented is that e-Registration with e-Billing has a significant influence on the compliance of seller taxpayers in e-commerce. However, e-Filing does not influence the compliance of seller taxpayers in e-commerce. This explains that the seller taxpayer has understood or known the socialization and use of e-Registration and e-Billing. As for e-Filing, seller taxpayers still do not know the socialization of this system and are still not satisfied with its presence.

This study only covers the taxation system that is obtainable through the website, namely e-Registration, e-Billing, and e-Filing. Therefore, there are limitations regarding a more in-depth explanation of other influences that affect taxpayer compliance. In addition, the research was conducted only on sellers using e-commerce who have been included as taxpayers who have registered themselves as taxpayers, deposited taxes, and submitted tax returns. It is hoped that future research can examine other variables that may influence taxpayer compliance and conduct research on other taxpayers besides sellers.

According to the results of the research obtained and the discussion described, the authors have suggestions that are certainly expected to be used in the future, especially in the field of taxation. The

Directorate General of Taxes (DGT) and the Tax Service Office (KPP) expected to provide widespread socialization for the community and conduct training related to system implementation procedures related to e-Registration, e-Billing, and e-Filing. E-commerce platform providers should also be providing policies to sellers who's a big enough turnover to carry out their obligations in the field of taxation. It is as done as a form of e-commerce platform support for the government to increase state revenue.

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