

## Effectiveness of Online Tax Services Via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)

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**ABSTRACT:** Online tax services through the BAPENDA website are one of the policies of the Directorate General of Taxes (DGT) so that taxpayers can complete their taxes electronically. Based on Circular number SE – 42 /PJ/2017, online tax service is an electronic system provided by the Directorate General of Taxes or other parties appointed by the Directorate General of Taxes to be used by taxpayers who want to manage their taxes electronically through DJP Online and Electronic service provider. In compiling this thesis, the author used descriptive research methods. The results show that online tax services through [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id) are the right strategy to increase local tax revenues because this service really helps taxpayers save time and costs, learn features on the website, reduce paper use, and reduce mobility during the Covid-19 pandemic. However, there are still internal barriers in terms of technology, namely inaccessibility of the website, network errors, and unstable electricity, while external obstacles include the lack of understanding and knowledge of taxpayers about TI. Efforts that have been made by the tax authority are conducting campaigns to the public directly or through the Bapenda website on how to use online tax services. Tutorials such as how to register and how to apply for a tax deduction online have also been created. To further improve online services, campaigns should be increased and counseling should also be provided so that taxpayers are more aware and better understand online tax services.

**Keywords:** effectiveness, online tax, Bapenda of DKI Jakarta



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## INTRODUCTION

Indonesia is a developing country that is carrying out national development for the welfare of its people. National development can be achieved with the contribution of natural resources and human resources. By improving the performance of human resources and managing the natural resources owned by each region, it is possible to increase regional income for the welfare of regional communities.

Development can run smoothly if the available funds are sufficient, so it is very important to maintain the stability of state revenues to finance development and finance state expenditure. The main source for Indonesia to fund the State Revenue and Expenditure Budget (APBN) is taxes. Successful tax revenue can be achieved if there are several supporting factors, including (1) a high level of national compliance and discipline, (2) available networks and access to information and effective communication (Gunadi, 1997: 1). If these factors increase, it will increase tax revenues.

More than 70% of the source of state income is from taxes, the rest from customs and excise, non-tax revenues and grants, in other words taxes are the primary source of Indonesian state revenue (UU No.12 of 2018).

Along with the development of technology and information, it certainly has an influence on the tax aspect. Advances in modern technology, especially in the field of electronics, have made it easier to carry out archival tasks. The main advantage of electronic records is of course that they are more practical and have a lower level of risk. Jakarta, as one of the big cities where technology is developing rapidly, certainly has a very large amount of local revenue that comes from taxes. Jakarta has a large area, hundreds of millions of residents, and dynamic economic activity which makes it a challenge in enforcing taxation. The mismatch in the ratio between the number of tax employees and the number of taxpayers results in less than optimal and ineffective implementation of tax services in Jakarta.

Tax services can be optimal if the administration of tax services is simple, fast and easy to carry out so that effective tax services will be created. Tax revenues are the largest contributor to state income, so the DJP makes policies to keep tax revenues stable and continue to increase every year.

Apart from developments in technology and information, taxation in Indonesia is also influenced by the Covid-19 virus pandemic which has hit the whole world starting in 2020. During the Covid-19 pandemic, interactions between individuals are limited, thereby encouraging tax innovation by creating digital platforms to continue to improve services by through online tax services. This is intended to improve and maximize tax services so that they remain effective so as to increase state revenues, especially in the field of taxation.

One of the policies of the Directorate General of Taxes is to carry out tax reform. Digitalization which has penetrated the tax sector has had a very good impact on the tax system in Indonesia. Fundamental changes related to tax modernization occurred in 2004 where the DJP attempted to fulfill the aspirations of taxpayers by simplifying SPT reporting procedures. Marked by the issuance of Decree of the Director General of Taxes Number KEP-88/PJ//2004 dated 14 May 2004 concerning electronic submission of SPT. Online tax services via the BAPENDA website are one of the policies provided by the Directorate General of Taxes (DJP) which are used by taxpayers to carry out electronic transactions. In accordance with Circular Letter number SE – 42 /PJ/2017 that online tax services are electronic systems provided by the Directorate General of Taxes or other parties appointed by the Directorate General of Taxes which are used by taxpayers to carry out electronic transactions with the Directorate General of Taxes via DJP Online and Electronic service providers.

Effectiveness is the effort made by a company, organization, or activity to achieve the expected results and the results actually achieved. Effectiveness is related to the relationship between effort and results or output (Datta & Behera, 2022; Rhymes et al., 2023)

The greater the effort or contribution to the results achieved, the more effective the Regional Original Revenue (PAD) will be. The following is data on taxpayers using online tax websites in Jakarta:

**Table 1 Data on Jakarta online tax website users 2017 – 2021**

Year	Website Users
2017	3.451
2018	3.030
2019	6.113
2020	88.882
2021	439.284

Source: Jakarta Regional Revenue Agency

From this data, it can be concluded that online tax website users in Jakarta from the 2017 – 2021 period have increased. In 2018 there was a decline in website users. However, from 2019 to 2021 there has been a significant increase due to the Covid-19 pandemic so that the number of website users has increased drastically where people are encouraged to always comply with health protocols, including reducing mobility, so they are encouraged to use online services.

Taxpayer compliance is a very complicated phenomenon. The lack of knowledge and understanding about taxation causes a lack of public awareness in paying and reporting their tax obligations. Therefore, there is a need to provide outreach about online tax services to taxpayers. This effort is a concrete manifestation of the government's efforts to optimize regional tax revenues. Below the author presents data regarding DKI Jakarta Regional Tax Revenue in the last 5 years, as follows:

**Table 2 DKI Jakarta Regional Tax Revenue Data for 2017 – 2021**

Year	Target	Realization	Percentage
2017	35.539.500.000.000	36.500.782.266.176	103,23%
2018	38.125.000.000.000	37.538.912.327.312	98,46%
2019	44.540.000.000.000	40.298.122.505.326	90,48%
2020	32.480.000.000.000	31.895.263.277.623	98,20%
2021	37.215.000.000.000	34.550.405.525.182	92,48%

Source: DKI Jakarta Regional Revenue Agency

From this data, it can be seen that regional tax revenues have increased and decreased. From 2018 to 2021, the target was not realized. In 2017, the target for regional tax revenue was IDR 35,539,500,000,000,- and the realization was IDR 36,500,782,266,176,- with a percentage of 103.23%. For 2018, the regional tax revenue target was IDR 38,125,000,000,000,- and the realization was IDR 37,538,912,327,312,- with a percentage of 98.46%. In 2019, the target for

regional tax revenue was IDR 44,540,000,000,000,- and the realization was IDR 40,298,122,505,326,- with a percentage of 90.48%. In 2020, the target for regional tax revenue was IDR 32,480,000,000,000,- and the realization was IDR 31,895,263,277,623,- with a percentage of 98.20%. In 2021, the target for regional tax revenue was IDR 37,215,000,000,000,- and only IDR 34,550,405,525,182,- was realized with a percentage of 92.48%. Regional tax revenues from 2018 to 2021 remain unrealized, one of the reasons being the Covid-19 pandemic. So regional tax revenues are less effective in regional revenue receipts.

Based on pre-research observations and interviews, problems related to online tax services can be identified as follows:

1. Failed to Register
2. Unable to activate
3. Change of email address used
4. There are many queues when paying taxes
5. Lack of awareness of taxpayers in paying taxes
6. Taxpayers don't understand where to ask for a billing code or don't understand about ATMs or the internet
7. The website takes a long time to load due to internet problems or service disruptions when accessing the website
8. Lack of taxpayer interest in using online tax service websites
9. No activation notification
10. The taxpayer creates a billing code with the NPWP condition being that it is no longer active

Based on the research that will be carried out, the researcher determines the scope of the research as follows:

1. Researchers only examine the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id).
2. Researchers only examine the obstacles faced in the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id).
3. Researchers only examine the efforts made in the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id).

Based on the background of the problem above, the problem formulation in this research will be as follows:

1. How effective is online tax service? [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)?
2. What obstacles do you face in the effectiveness of online tax services? [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)?
3. What efforts have been made to improve the effectiveness of online tax services through [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)?

Based on the problem formulation above, the research objectives in this study are:

1. To find out the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)
2. To analyze the obstacles faced in the effectiveness of online tax services through [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)

3. To analyze the efforts made in the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)

### **Local tax**

According to Suryani and Tarmudji (2012: 75), the meaning of Regional Tax is: Regional tax due to taxpayer contributions carried out by individuals or regional head bodies without direct compensation from applicable laws and regulations, which is used to finance the implementation of Regional Government and Regional Development.

### **Effectiveness**

According to Beni (2016:69) Effectiveness is the relationship between output and objectives or can be said to be a measure of the level of output, policies and procedures of the organization(Musaeva, 2014).

### **Tax Services**

According to Kasmir (2017:47) Service is the action or deed of a person or organization to provide satisfaction to customers, fellow employees and also leaders.

### **Online Tax**

In accordance with the Circular Letter (SE) of the Director General of Taxes Number SE-42/PJ/2017, Online Tax is an electronic system provided by the Directorate General of Taxes (DJP) or other parties appointed by the DJP which is used by taxpayers to carry out electronic transactions(Issakova, 2021; Purnamasari et al., 2021).

## **METHOD**

The essence of this research discusses the effectiveness of online tax services carried out by the DKI Jakarta Bapenda using qualitative methods. The type of research that the author uses in this research is descriptive research, apart from that the author also uses Field Research, Applied Research and Case Study.

In qualitative research, the sampling technique is called determining informants. An informant is a person who is deemed to have knowledge or information regarding a particular matter or event, this qualification is possessed by the person concerned, either because of their position as an authorized person in a particular position, or because of their activities in a process in a particular field.

In this research, the researcher determined that the informants selected in this research came from Taxpayers, Fiscus, and Academics.

1. The first informant is a taxpayer or online tax user at the Maphar Village office, West Jakarta, namely:
  - a. Mr. Fergiawan Anugerah Ramadhan, a sub-district employee as informant 1a.
  - b. Mrs. Veriska, a sub-district civil servant (PNS) as informant 1b.
2. The second informant is the tax authority as the implementer of online tax services, namely: Mr. Andri Maulidi Rizal as the tax authority (Head of the Work Unit Counseling Implementation Unit) at the DKI Jakarta Regional Revenue Agency as informant 2.
3. The third informant is an academic lecturer at the STIAMI Institute, namely: Mr. Dian Wahyudin, S.sos., M.Si

The research location used in this research is the Regional Revenue Agency (BAPENDA) which is located on Jl. Abdul Muis No.66, RT.4/RW.3, Petojo Selatan, Gambir District, Central Jakarta City, Special Capital Region of Jakarta 10160.

## RESULT AND DISCUSSION

Results of research regarding the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id). In the previous sub-chapter, researchers analyzed based on qualitative data analysis techniques. The operationalization of the concepts described in chapter III will be analyzed to get answers to chapter I questions.

### 1. How effective is the online tax service via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)?

Based on Circular number se – 42/PJ/2017 that online tax services are electronic systems provided by the Directorate General of Taxes or other parties appointed by the Directorate General of Taxes which are used by taxpayers to carry out electronic transactions with the Directorate General of Taxes via DJP Online and electronic service provider. Effectiveness refers to goal achievement, namely measurement in the sense of achieving specified goals or objectives. The aim of the Director General of Taxes (DJP) in issuing this online tax service policy is to increase tax revenues. The Regional Revenue Agency (Bapenda) as one of the providers of online tax services, especially regional taxes, also has the aim of increasing regional tax revenues so that they become effective and efficient (Fitriandi, 2020; Mustamim et al., 2021).

As an effort to study the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id), researchers conducted an analysis using the policy concept from Beni Pekei. Based on the author's research related to the Beni Pekei theory, in determining effectiveness there are several factors, namely:

- a. Technological Factors
- b. Factors supporting the implementation apparatus
- c. Leadership Factors
- d. Human Resources Factors (HR)
- e. Organizational Structure Factors

## **2. What obstacles are faced in the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)?**

The obstacles experienced by the DKI Jakarta Regional Revenue Agency in the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id) are website errors, unstable networks, lack of understanding or difficulty for taxpayers, especially parents, and lack of response from parties. The Bapenda directly addresses the problem of servers which often go down and take a long time to be accessed again.

This is because according to informants 1a, 1b, and 3 there are problems in the form of server downs, website errors, lack of understanding of technology for taxpayers, especially parents, unstable electricity networks, as well as a lack of quick response from Bapenda directly to handle the problem. And according to the informant, 2 internal obstacles are technological problems such as network availability, unstable electricity and network connections. Meanwhile, on the external side, namely the ability of taxpayers or website users to use local taxes at [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id) because to use the website you must understand technology, the internet, computers, and up to now, knowledge about technological knowledge. and not everyone understands or understands the use of computers or online services, especially older people who don't understand anything, such as young people or the millennial generation or those who easily understand technology. However, these obstacles have become an encouragement for Bapenda in campaigning for digital transformation, so that all services are directed online.

## **3. What efforts have been made to increase the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id)?**

Efforts by the Regional Revenue Agency (Bapenda) to overcome existing obstacles in the effectiveness of online tax services through [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id). According to informants 1a, 1b, and 3, they concluded that there was a solution to the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id). According to informants 1a, 1b, and 3, there have been efforts made by the DKI Jakarta Regional Revenue Agency (Bapenda). Meanwhile, informant 2 is making efforts to ensure good coordination and communication with the Communication and Information Service to ensure network availability so that it is always online, as well as conducting outreach to taxpayers directly or via the website about how to use online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id) and tutorials have been made, such as registration tutorials, how to apply for tax deductions online, as well as promoting socialization and counseling, especially for elderly taxpayers who do not understand or understand technology, networks and computers. Obstacles like this have inspired Bapenda to campaign for digital transformation so that all services are directed online. And for other taxpayers to also be more aware or concerned and understand better how to use the online tax website. So the government, in this case the DKI Jakarta Regional Revenue Agency (Bapenda), has made efforts to overcome obstacles to the effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id), but these efforts have not been widely felt by taxpayers in the DKI Jakarta area.

Government policy is related to Circular Letter number SE – 42/PJ/2017 concerning online tax services. This policy was issued by the government to encourage taxpayers to participate in the regional economy. The government is making efforts to provide easy tax administration services.

With this policy, taxpayers should be more aware and welcome this policy so that it will increase regional tax revenues.

The following is statistical data that describes the development of tax revenues as seen from the number of website users at the DKI Jakarta Regional Revenue Agency (Bapenda) from 2019 to 2021.

**Table 3 Number of Online Tax Website Users**

Year	Number of Users	Effectiveness
2019	6.113	Less effective
2020	88.882	Effective enough
2021	439.384	Very effective

Source: Data from the DKI Jakarta Regional Revenue Agency processed by the author.

Based on table 3, it can be seen that the number of online tax website users at the DKI Jakarta Regional Revenue Agency in 2019 was 6,113 taxpayers, in 2020 there were 88,882 taxpayers, and in 2021 there were 439,384 taxpayers. It can be seen that from 2019 to 2021 there has been a significant increase. This shows that taxpayers' awareness in carrying out their tax obligations is quite good.

The increase in online tax website users does not have the potential to increase regional tax revenue, which can be seen from regional tax revenue data from 2019 to 2021 at the DKI Jakarta Regional Revenue Agency.

**Table 4 Regional Tax Revenue Data**

Year	Target	Realization	Percentage
2019	44.540.000.000.000	40.298.122.505.326	90,48%
2020	32.480.000.000.000	31.895.263.277.623	98,20%
2021	37.215.000.000.000	34.550.405.525.182	92,48%

Source: DKI Jakarta Regional Revenue Agency processed by the author

From table 4, based on the realization, regional tax revenue has not yet reached the amount targeted by the DKI Jakarta Regional Revenue Agency. The percentage of regional tax revenue in 2019 was 90.48%, in 2020 it was 98.20%, and in 2021 it was 92.48%.

Based on the research above, the author can conclude that increasing the number of users of online tax websites has not been able to increase regional tax revenues optimally, because if we look at the realization of regional tax revenues, it has not yet reached the amount targeted by the DKI Jakarta Regional Revenue Agency.

Thus, the tax authorities must continue to make efforts to ensure the effectiveness of online tax services through [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id) in order to implement this policy so as to increase regional tax revenues, especially in DKI Jakarta.

## CONCLUSION

Based on the results of the research and discussion in CHAPTER IV, in this study the researcher can conclude as follows:

1. Effectiveness of online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id). Based on the Beni Pekei theory from informants 1a, 1b, 2, and 3, the effectiveness of this online tax service is the right step as a strategy to increase regional tax revenue because this online tax service really helps taxpayers save time, save costs, and know the features. The features on the website can reduce paper usage and reduce mobility during the Covid-19 pandemic. Although the implementation is not yet optimal because it can be seen from the target regional tax revenue data and the realization of revenue has not yet reached the specified target. One of the factors is technological factors which often experience network disruptions, website errors, unstable electricity networks, lack of knowledge and understanding about technology and computers, especially for elderly taxpayers. From the support factor to the apparatus and its implementation, the facilities provided are good enough so that the website is easily accessed by taxpayers and can make tax services easier. From the leadership factor, periodic monitoring and supervision has been carried out by checking data regularly, monthly reporting of material about how many taxpayers access online tax services, and ongoing coordination between the information services unit and the extension unit to create good coordination and cooperation. Good. From the human resources factor, there has been socialization and counseling on online tax services both directly and via the website, providing banners and brochures. The information that has been conveyed is quite good. And the human resources needed to maintain the Bapenda website are in accordance with what is needed and currently human resources are quite ideal. And from the organizational structure factor, namely from the part that handles the Bapenda website, namely the authority of the Central Revenue Data and Information Unit (PUSDATIN) and the officers who handle the Bapenda website are employees of the extension implementation unit and employees of the information implementation unit as well as experts. All procedures in online tax services at Bapenda are in accordance with SOP standards.
2. The obstacles faced by the DKI Jakarta Regional Revenue Agency in running online tax services via [www.pajakonline.jakarta.go.id](http://www.pajakonline.jakarta.go.id) are internal obstacles from technological factors, namely the website cannot be accessed, network errors, unstable electricity supply. Meanwhile, the external obstacle is a lack of understanding and knowledge about IT, especially for elderly taxpayers, unlike young people who easily understand technology.
3. The efforts made by the DKI Jakarta Regional Revenue Agency from technological factors definitely ensure good coordination and communication with the Communications and Information Service to ensure network availability is always online and stable. Carrying out outreach to the public directly or through the Bapenda website regarding how to use online tax services and tutorials have been made such as registration tutorials, how to apply for tax deductions online, promoting socialization and counseling so that taxpayers are more aware and concerned and more understand and understand how to use online tax.

The researcher's suggestion is to express a description and draw conclusions from the existing data. On this occasion the researcher tried to express an opinion in the form of a suggestion:

1. The government ensures the availability of networks, websites and electricity networks to make it easier for taxpayers to access online tax service websites, further promotes the socialization of online tax services from a technological perspective, especially for elderly taxpayers, and provides information and steps for using online tax services. which is easy for taxpayers to understand and understand, so it is hoped that taxpayers will be more aware and aware of tax services to increase regional tax revenues in DKI Jakarta.
2. The attitudes and behavior of online tax service officers must be more alert, responsive and fast in serving taxpayers in online tax services to provide satisfaction with the services provided to taxpayers.

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