

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

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

Keywords: e-faktur 3.0, implementation, taxpayer compliance.



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INTRODUCTION

The Unitary State of the Republic of Indonesia is a legal state based on Pancasila and the 1945 Constitution of the Republic of Indonesia which aims to create a safe, orderly, just and prosperous national life system. In order to realize the above objectives, state revenue is required, one of which is in the form of taxes. Taxes are mandatory levies from the people to the state. Every cent of tax money paid by the people will go into the state income post from the tax sector. It is used to finance central and regional government spending for the welfare of the community. Tax money is used for public purposes, not for personal interests. Taxes are also a source of government funds to finance developments at the central and regional levels, such as building public facilities, financing health and education budgets, and other productive activities.

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

Currently, tax reporting and registration is done by means of e-registration, e-filing, e-SPT, web e-Invoice and so on, all of which are to make it easier for taxpayers and the public to carry out their tax obligations to the state. It is true that there are still visible deficiencies in the modern tax administration system as it is today, but these deficiencies are continually being changed from time to time by the Directorate General of Taxes in order to increase tax revenues.

However, the COVID-19 pandemic, which was first confirmed in cases on Monday, March 2 2020, really rocked the world economy and caused many countries to experience a decline in income, including Indonesia. Increased spending to overcome the epidemic and the economy, as well as the decline in tax revenues and state revenues are one of the causes.

The 2021 tax revenue target was agreed to be IDR 1,229.6 trillion, down IDR 38.9 trillion from the initial plan of IDR 1,268.4 trillion. The correction was made considering that the projected 2020 tax revenue did not reach the target in Presidential Decree No.72/2020 of IDR 1,198.8 trillion.

"The recent developments in the Corona pandemic have caused the escalation of uncertainty to increase in 2020 and will continue in 2021, so we should be alert but not lose focus on being optimistic," said Minister of Finance Sri Mulyani Indrawati.

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

On October 1 2020, the Directorate General of Taxes (DJP) officially launched the e-Invoice application version 3.0, an update of the e-Invoice application version 2.2. e-Faktur 3.0 is the latest version of the DJP application system for creating electronic tax invoices which is equipped with automatic features or does not require manual input of Input Tax (PM) data, as well as being connected to the e-Invoice 3.0 web which can submit Periodic Value Added Tax Returns. (SPT MASA VAT) without having to report via DJP Online, namely e-Filing as before the e-Invoice 3.0

version update. This means that creating a tax invoice and reporting a Periodic VAT SPT can be done in just one application, namely e-invoice 3.0.

With this application update, of course the previous application, namely e-Invoice version 2.2, can no longer be used, so all Taxpayers must use the latest e-Invoice application, namely the e-Invoice application version 3.0.

KPP Pratama Bandar Lampung Dua is one of the KPPs under the supervision of the Regional Office of DJP Bengkulu and Lampung, along with data on the amount of VAT revenue and a list of corporate taxpayers registered at KPP Pratama Bandar Lampung Dua.

Table 1

Bandar Lampung Dua KPP Pratama Corporate Taxpayer Data

Year	Registered Entity Taxpayer	Taxpayer Compliance SPT Reports for the January-December VAT period	WP Holds Certificate But Does Not Carry Out Obligations	Amount of VAT Revenue
2017	8902	16.765	365	455,236,578,082
2018	9.517	17.972	385	716,550,246,863
2019	10.115	19.062	479	624,142,180,716
2020	10.902	18.956	597	542,915,433,411

Source: Processed from data from KPP Pratama Bandar Lampung Dua

Table 2

Taxpayer Compliance Reporting VAT SPT Period January-December

Thn	Jan	Feb	March	April	with	June	July	august	sept	octo	Nov	Of the	Total
2017	1.330	1.329	1.359	1.351	1.411	1.408	1.407	1.421	1.433	1.422	1.432	1.462	16.765
2018	1.447	1.448	1.452	1.456	1.527	1.487	1.487	1.513	1.509	1.534	1.546	1.566	17.972
2019	1.565	1.553	1.551	1.555	1.590	1.596	1.593	1.613	1.585	1.610	1.625	1.626	19.062
2020	1.642	1.626	1.629	1.626	1.620	1.611	1.613	1.601	1.514	1.503	1.486	1.485	18.956

Source: Processed from data from KPP Pratama Bandar Lampung Dua

From the data above, it can be seen that every year the number of corporate taxpayers registered at KPP Pratama Bandar Lampung Dua has increased, however, taxpayers holding certificates who do not carry out their tax obligations also experience an increase so that the amount of revenue experiences instability. The theory states that tax revenues go to the treasury. country will increase if the number of taxpayers who pay and report taxes owed increases from year to year and not just by increasing the number of taxpayers who register, this situation occurs at KPP Pratama Bandar

Lampung Dua where every year registered corporate taxpayers continue to increase but the number compliance of taxpayers who report Periodic VAT SPT and the amount of revenue is unstable. E-Invoice 3.0 is one part of the e-Tax tax administration system, so that taxpayers can find it easier to fulfill their obligations, so that fulfilling tax obligations can be carried out more easily and the aim is to create more orderly and transparent tax administration can be achieved. So with this convenience it is hoped that we can achieve the tax revenue targets that have been set and increase taxpayer compliance(Akhand, 2015a, 2015b).

Based on the background described above, in this thesis the author identifies the problem which is formulated as follows:

1. How does the implementation of e-invoice 3.0 increase taxpayer compliance at KPP Pratama Bandar Lampung Dua?
2. What are the obstacles in implementing e-invoice 3.0 in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua?
3. What are the efforts to overcome obstacles to the implementation of e-invoicing 3.0 in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua?

Based on the problem formulation above, the objectives of this research are as follows:

- a) To analyze the implementation of e-invoice 3.0 in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua.
- b) To analyze the obstacles to implementing e-invoice 3.0 in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua.
- c) To analyze efforts to overcome obstacles to implementing e-invoice 3.0 in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua.

E-Invoice

A tax invoice is proof of tax collection (VAT) made by a Taxable Entrepreneur (PKP) who delivers taxable goods (BKP) or taxable services (JKP). E-Tax Invoice is a tax application created through an electronic system determined and/or provided by the Directorate General of Taxes. The implementation of e-Invoices is intended to provide convenience and comfort for Taxable Entrepreneurs in carrying out tax obligations, especially making tax invoices based on applicable statutory provisions. PKPs who are required to make electronic Tax Invoices are determined by a Decree of the Director General of Taxes.

Directorate General of Taxes through decision no. KEP 136/PJ/2014 and PER-16/PJ/2014 have stipulated 45 Taxable Entrepreneurs who make e-Invoices starting July 1 2014. In July 2015 Taxable Entrepreneurs registered at the Java and Bali Tax Service Office (KPP) are required to using e-Invoices, while the implementation of e-Invoices nationally will start simultaneously on July 1 2016. The reason why the Directorate General of Taxes (DJP) created this application was because it noticed that there was still misuse of Tax Invoices, including non-PKP taxpayers who issued tax invoices even though is not entitled to issue tax invoices, late tax invoices, fictitious tax invoices, or double tax invoices. Also because the administrative burden is so large for the DJP and for the PKP.

E-Invoice 3.0

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

The e-Invoice 3.0 application presents a "prepopulated" feature, which means filling in information based on previously recorded information. The prepopulated features in this application are prepopulated input taxes and prepopulated import notifications of goods which have been synchronized with the Indonesian Directorate General of Customs and Excise (DJBC) system.

This feature makes it easy for you to draft purchase tax invoices automatically, without having to enter data manually. By synchronizing with DGT, the system will record your purchase transactions and create a draft tax invoice automatically the next day.

So, taxpayers no longer need to fill in tax data manually and use CSV e-Filing to report Periodic VAT SPT. This scheme can be applied for the submission of Periodic VAT SPT for the September 2020 tax period.

The following is the flow of using e-Invoice 3.0:

1. For PIB and Input Tax Invoice requests
 - a. Use desktop e-Invoicing or web-based e-Invoicing
 - b. Make a request for Input Invoice and PIB
 - c. Enter the request into the e-Invoice system
 - d. The e-Invoice database is available at DJP
 - e. Send PIB and Input Tax Invoice
2. To record PIB
 - a. Use desktop e-Invoicing or web-based e-Invoicing
 - b. Validate with the DJB database
 - c. Send batch/day data that has been validated for payment, entered into the DJP e-Invoice database
 - d. Return to e-Invoice
3. Report Periodic VAT SPT
 - a. Go to e-Invoice web
 - b. Enter the SPT database
 - c. Select the Periodic VAT SPT that will be reported

4. Print Proof of Receipt of Periodic VAT SPT Reporting to find out whether the reporting was successful or failed.
 - a. First step, access <https://web-efaktur.pajak.go.id/>
 - b. Next, log in to the e-invoice application by filling in the PKP account password
 - c. Next, select electronic certificates, if your laptop has several electronic certificates
 - d. Then, you will be directed to log in to the e-Invoice application again with the account according to the previously selected electronic certificate.
 - e. Easily password e-Nofa, then click Login.
 - f. On the e-Invoice main menu, select SPT Administration and click "SPT Monitoring"
 - g. In the SPT List column, please fill in the tax year to be printed. For example, 2019 then click "Show"
 - h. Then the SPT Time that has been reported will appear
 - i. Then, select the SPT Masa that you want to print proof of receipt
 - j. To print proof of receipt, click "View electronic proof of receipt (BPE)", which is on the right
 - k. Next, detailed BPE data will appear starting from the taxpayer's name, NPWP number, tax year, tax period, SPT status, electronic receipt number and others.
 - l. To print, click "Print PDF".

Implementation

According to Mulyadi (2015:12), implementation refers to actions to achieve the goals set in a decision. This action seeks to change these decisions into operational patterns and seeks to achieve large or small changes as previously decided. Implementation is essentially an effort to understand what should happen after the program is implemented.

Taxpayer Compliance

Taxpayer Compliance according to Safri Nurmantu in Siti Kurnia Rahayu (2010:138) is: "Taxpayer Compliance can be defined as a situation where the Taxpayer fulfills all tax obligations and exercises his taxation rights." (Pradana & Firmansyah, 2020; Ratnawati et al., 2019; Small & Brown, 2020)

METHOD

The research approach used in this research is qualitative research. The author uses a type of descriptive research that describes and develops in detail the conditions that occur at KPP Pratama Bandar Lampung Dua in analyzing implementation, implementation barriers and overcoming obstacles to implementing e-invoice 3.0 in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua (Mohdali & Pope, 2014).

In this research the author will analyze the data with several types of data analysis, because the data obtained by the researcher is based on the results of primary data (interviews), secondary data (documents) and observations.

Table 3 lists informants

No	Department	Information
Maya Adismara Lesmana	Extensification and Extension Section of KPP Pratama Bandar Lampung Dua	Report 1
Mr. Idar Rachmatulloh, S.A.P, M.A	STIAMI Academic Lecturer	Report 2
Rika Lidia Sari	Tax Consultant Staff in Bandar Lampung	Report 3
Yosi Adelia	Community/Taxpayers	Report 4

The location of this research is at the Bandar Lampung Dua Pratama Tax Service Office (KPP) which is located on Jalan Dokter Soesilo No.41 Sumur Batu, Teluk Betung Utara District, Bandar Lampung City, Lampung.

RESULT AND DISCUSSION

The Directorate General of Taxes (DJP) continues to update the system for the electronic Tax Invoice creation application. The aim, of course, is to make it easier for Taxpayers (WP), in this case Taxable Entrepreneurs (PKP), to carry out their tax activities related to Value Added Tax (VAT) transactions for which a Tax Invoice must be prepared. On October 1 2020, the Directorate General of Taxes (DJP) officially launched the e-Invoice application version 3.0, an update of the e-Invoice application version 2.2. e-Invoice 3.0 is the latest version of the DJP application system for creating electronic Tax Invoices which is equipped with an automatic feature or does not require manual input of Input Tax data called the Prepopulated menu, and in this update it is also possible to submit a Tax Return (SPT) for the Additional Tax Period. Value (VAT). With the Prepopulated menu, it is also hoped that it will make things easier for taxpayers and the most important thing is to avoid creating fictitious invoices made by taxpayers. As the results of the interview stated by Mrs. Maya Adismara (Assistant Extension Officer of KPP Pratama Bandar Lampung Dua), namely:

The aim of e-Invoice 3.0 is to make it easier to create invoices. After e-Invoice 3.0 is introduced, everything is recorded, so the previous invoices that we have made are immediately recorded there, but also why is there this E-Invoice when there is input tax, input tax too? We can immediately credit it using this application, so it will be very easy and will also avoid fictitious invoices created by taxpayers, because as we know, fictitious invoices are one of the tax crimes that taxpayers cannot commit, so of course with E -Invoices will increase taxpayer compliance"

With e-Invoice 3.0, Periodic SPT reporting VAT no longer uses the e-Filing application, namely using the e-invoice web which is connected to the E-invoice 3.0 application. which really helps taxpayers in carrying out their tax obligations and can increase taxpayer compliance itself as explained by Mr. Idar Rachmatulloh, S.A.P, M.A as a STIAMI Academic, namely: "to create invoices after the existence of e-Invoice 3.0, everything is recorded as an invoice- The previous invoice that we made was immediately recorded there, but also why is there this E-Invoice when

there is input tax, we can also credit the input tax directly using this application, so it will be very easy and will also avoid fictitious invoices created by the taxpayer. taxes, because as we know, fictitious invoices are one of the tax crimes that taxpayers cannot commit, so of course the existence of E-Invoices will increase taxpayer compliance."

With this application update, of course the previous application, namely e-Invoice version 2.2, can no longer be used, so all Taxpayers must use the latest e-Invoice application, namely the e-Invoice application version 3.0. As the results of an interview stated by Mrs. Maya Adismara (KPP Pratama Bandar Lampung Dua Extension Assistant), namely: "...Taxpayers who have PKP will use the latest e-invoice application. If they are still using the old one, they definitely won't be able to use it the first time, the second time. it can't be used, there is a notification that comes out why it can't be used, it's because you or WP needs an update to 3.0... then apart from that in other applications such as E-nofa when you want to ask for the Tax Invoice Serial Number (NSFP) there too before entering E -nofa there is a big notification that starting from this date you have to use E-Invoice 3.0..."

Furthermore, in this case the researcher carried out data analysis and interpretation of the discussion based on the results of research conducted at the Bandar Lampung Dua Pratama Tax Service Office regarding the analysis of the implementation of E-Invoice 3.0 in increasing taxpayer compliance.

The data obtained by the author is the result of direct interviews sourced from taxpayers, academics, tax consultant staff, service section staff and extension assistants at KPP Pratama Bandar Lampung Dua.

This analysis uses the theory of George C. Edward III which has established four conditions. To achieve successful implementation of a policy, namely communication, resources, dispositions or attitudes, and bureaucratic structure.

a. Implementation of E-Invoice 3.0 in Increasing Taxpayer Compliance at Kpp Pratama Bandar Lampung Dua

1. Communication

Communication is an important entity for measuring the success of policy implementation. In this research, there are two indicators, namely the existence of regulations and coordination between agencies.

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

In the interview that was conducted, it was explained that KPP Pratama Bandar Lampung Dua's communication was good because it could be accessed via online and offline media.

2. Resource

The existence of resources, both human resources and infrastructure resources, in implementing a policy holds an important key. Human resources are sufficient quality and quantity of

implementers to cover the entire target group. The human resources referred to in this case are staff or employees of the institution related to the policy. Human resources are an active factor tasked with managing and empowering other factors. Adequate and competent staff or employees in their fields are needed so that a policy can run well. So far, human availability in terms of quantity is adequate.

The next resources are facilities and infrastructure resources. Facilities and infrastructure are needed to determine the success of an implementation. So in terms of resources, human resources and facilities and infrastructure are very sufficient. It only needs to be improved in the field of technology. Frequent maintenance errors are a loss for taxpayers. The Directorate General of Taxes must improve technology which often has maintenance errors and this is a loss for taxpayers and hinders taxpayers' work. Therefore, the Directorate General of Taxes must improve existing technology so that it reduces or even eliminates problems related to systems like this.

3. Disposition

Disposition, namely emphasizing characteristics that are closely related to policy/program implementers. The most important characteristics an implementer has are honesty, commitment and democracy. Implementers who have high commitment and are honest will always survive the obstacles encountered in the policy. Honesty directs implementers to remain in the program direction outlined in the program/policy guidelines. His commitment and honesty made him even more enthusiastic in implementing the program stages consistently. A democratic attitude will increase the good impression of the implementer and the policy in front of members of the target group. This attitude will reduce resistance from the community and increase the target group's sense of trust and concern for the implementer and program/policy. From this policy, if all parties feel the benefits or are helped by this policy, it will automatically mean that they support this policy.

From the interviews that have been conducted, it is clear that it can be seen that the policy implementers have provided positive support regarding the implementation of this e-invoicing policy. In this case, e-invoice 3.0 also has a positive impact on taxpayers.

4. Bureaucratic Structure

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

From the interviews that have been carried out, it is clear that the SOP is the result of a policy that has been prepared and then described in a procedure so that it can be directly implemented by policy implementers.

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

In implementing a policy, of course there will always be inhibiting factors from the parties involved. Based on the research results, the most prominent obstacles that hinder the implementation of E-Invoice 3.0 are application errors and system maintenance as expressed by the taxpayers themselves.

From the interviews that have been carried out, it is clear that the DJP system is still unable to accommodate so many taxpayers connected simultaneously at the same time. So the Bandar Lampung Dua KPP Pratama is still working on improving the system.

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

c. Efforts made to overcome obstacles to implementing e-invoice 3.0 in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua

Implementing a policy requires encouragement from several factors to achieve the success of the policy, various internal or external factors. Internal factors, namely from the KPP Pratama Bandar Lampung Dua itself as the one that provides policies to taxpayers, and external factors from those implementing the policy, namely taxpayers.

To achieve success in implementing policies, methods that are right on target for taxpayers are needed. One of the drivers for achieving good policies is those that are in accordance with the regulations implemented and carried out according to the supporting services from KPP Pratama Bandar Lampung Dua. However, despite the efforts implemented by KPP Pratama Bandar Lampung Dua so that the policy runs well, of course there are obstacles that are undesirable both for KPP Pratama Bandar Lampung Dua and for taxpayers. To overcome these obstacles, KPP Pratama Bandar Lampung Dua first has a consultation place or the Help Desk which is ready to serve taxpayers who experience problems every day, both KPP Pratama Bandar Lampung Dua have social media, for example Instagram, where taxpayers can directly send direct messages to Instagram KPP Pratama Bandar Lampung Dua which will be replied to, also KPP Pratama Bandar Lampung Dua has four consultation service numbers where if taxpayers have problems operating e-invoice 3.0 they can ask directly via WhatsApp. Lastly, KPP Pratama Bandar Lampung Dua has an office telephone number where taxpayers can contact, these three things can be contacted during working hours from 8 am to 4 pm.

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

CONCLUSION

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

1. The e-invoice 3.0 implementation system in increasing taxpayer compliance at KPP Pratama Bandar Lampung Dua has fulfilled all dimensions in the research. For the second dimension, resources consisting of human resources and facility resources and infrastructure are all met. Furthermore, for the third dimension, disposition, implementer response, understanding of policies, and support from taxpayers and other parties are also fulfilled. And finally, the bureaucratic structure for the two indicators is that procedures and relationships within the bureaucracy have been fulfilled.
2. As a policy that experiences continuous changes and updates, e-Invoice 3.0 is faced with obstacles:
 - a. Application Error or Maintenance Error
 - b. The online counseling system is carried out by KPP Pratama Bandar Lampung Dua
3. E-invoice 3.0 was established with the aim of making the work of implementers and taxpayers who carry out their tax obligations easier. And there is a prepopulated menu where taxpayers do not need to calculate or enter input tax manually. This can also avoid fictitious invoices that often occur. This explains that e-invoicing 3.0 can help to increase taxpayer compliance

Based on the conclusions from the researchers' observations above, the author suggests:

1. Comprehensive and regular socialization from expert and competent human resources intended as a whole for taxpayers as sellers of Taxable Goods and/or Taxable Services and also buyers who make purchases of Taxable Goods and/or Taxable Services including small companies and large companies.
2. There are continuous improvements to the technology within the Directorate General of Taxes so that the implementation of the e-Invoice 3.0 system can run optimally as it should.
3. Re-creating systems such as e-Invoice 3.0 which are more developed, to make it easier for taxpayers to carry out their obligations in the field of taxation, so as to increase taxpayer compliance.

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