

Analysis of e-Faktur Upload Time Limitation Review from the Principle of Ease of Administration [†]

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Abstract: The Directorate General of Taxes submits the provisions of the new rules regarding tax invoices in accordance with the Director General of Taxes Number PER-03/PJ/2022. This study discusses the analysis of e-Faktur upload time restrictions in terms of the ease of administration principle. The data collection techniques used in this research are literature study and in-depth interviews. The result of the research is that the implementation of the e-Faktur upload time limitation policy still does not meet the ease of administration criteria. Certainty dimension has not been fulfilled because the e-Faktur upload time limitation policy does not have clear provisions regarding the procedures for the solution for late taxpayers to upload their e-Faktur. From the Convenience dimension, the limitation of time for uploading the e-Faktur adds criteria that allow the e-Faktur to be approved by the Directorate General of Taxes.

Keywords: upload restrictions; e-Faktur; ease of administration



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1. Introduction

Since 2015, the Directorate General of Taxes (DGT) has carried out a digital transformation in order to improve service quality and the effectiveness of supervision of taxpayer compliance. The reform of the taxation system for technological modernization is carried out because it is believed to provide many benefits as an effort to increase the tax ratio, minimize tax evasion, and encourage taxpayer compliance [1].

There are three principles related to digital transformation, namely (1) changing the paper format into a digital ecosystem, (2) an integrated and interactive system, and (3) digital regulation [1].

E-Faktur is an application to create electronic tax invoices or proof of value added tax and sales tax on luxury goods (VAT and Luxury Tax) electronically or online. Before there was an electronic tax invoice mechanism, tax invoices were created manually. However, the process of issuing tax invoices manually turned out to be causing some problems. These problems are either due to a lot of administrative processes or due to fraud such as fictitious tax invoices, multiple serial numbers, misuse of invoices, tax invoices not being issued or being issued late, to the difficulty of tracing the issuance of tax invoices by unauthorized parties. Therefore, in 2014, the Directorate General of Taxes (DGT) began to introduce e-Faktur.

The government has a plan stipulating that tax invoices should be created and uploaded at the time of submission. So far, the government has not given a time limit for uploading tax invoices. With the issuance of the Director General of Taxes Number PER-03/PJ/2022, the resulting e-Faktur must be uploaded or uploaded and obtain DGT approval (until the approval is successful) no later than the 15th of the following month from the date of making the tax invoice. An e-Faktur that exceeds the limit set out in PER-03 is not considered a tax invoice.

Therefore, the Taxable Entrepreneur (PKP) needs to understand that there are two criteria that allow the e-Faktur to be approved by the DGT, among others, if the tax invoice

serial number (NSFP) used is the NSFP provided by the DGT and the e-Faktur is uploaded correctly on time.

The case simulation regarding the deadline for uploading and approving e-Faktur has been listed by the DGT in Appendix letter A number 3 of the Regulation of the Director General of Taxes PER-03/PJ/2022. For example, PT H submits taxable goods (BKP) and creates an e-Faktur on 11 April 2022. The electronic tax invoice was uploaded on 14 May 2022. In accordance with Article 18, the e-Faktur received DGT approval because it was uploaded before 15 May 2022. If it turns out that PT H has just uploaded the e-Faktur on 16 May 2022, the e-Faktur in question does not receive DGT approval because the upload time has passed the 15th of the following month after the date of creation of the e-Faktur [2].

The alternative action is to re-record a new tax invoice for the delivery in question. If the new tax invoice will be recorded in May, then the date listed on the tax invoice is the date in May, for the May tax period. However, the consequence of this alternative is that the PKP is late in submitting tax invoices and must pay fines in accordance with Article 14 paragraph (4) of the Law on General Provisions and Tax Procedures (KUP): PKP who do not submit tax invoices, are late in submitting tax invoices, or do not fill out the tax invoice completely, will be subject to administrative sanctions in the form of a fine of 1% of the tax base (DPP).

This policy is very detrimental to taxable entrepreneurs. The process of uploading tax invoices which used to be at the end of the following month is now limited to the 15th of the following month. Tax invoices that have been uploaded late are considered non-tax invoices. Based on the description of the problem above, in this study the author wants to analyze the limitation of time for uploading e-Faktur in terms of the ease of administration principle.

2. Materials and Methods

2.1. Materials

2.1.1. Ease of Administration

In Rosdiana & Irianto [3] divide the principle of ease of administration into four elements as a benchmark in seeing its fulfillment, namely the certainty principle, convenience principle, efficiency principle, and simplicity principle. Following is an explanation of each of these elements.

2.1.2. Certainty Principle

Certainty in terminology means certainty. The certainty in question is that tax collection should provide certainty, both for tax officials and for all taxpayers and the public [3]. Regulations related to tax collection must be clear, so that taxpayers and tax authorities have a good understanding of what to do.

2.1.3. Convenience Principle

The principle of convenience concerns convenience/comfort. The convenience in question is that tax payments are made at a "comfortable" time or at an easy time for the taxpayer, such as when receiving income [3]. In addition, convenience can also be created by paying the taxes owed in the current year in advance or in monthly installments. Thus, the burden of the taxpayer at the end of the year will be reduced, compared to if the tax debt must be paid all at once at the end of the year. Ease of payment also needs to be supported by payment procedures that do not make it difficult for taxpayers.

2.2. Methods

In this study, the method used was reviewed based on the research approach, type of research, data collection techniques and data analysis techniques.

2.2.1. Research Approach

In this study, the approach used is a quantitative approach with a post-positivist paradigm. According to Neuman [4], the post-positivist approach assumes that objective, measurable facts are formed and constructed to become a social reality. In this approach,

science and research are derived from data obtained in a measurable and precise manner, obtained through a data collection method and combined with hypotheses in an objective and value-free manner. Based on this understanding, in this study the author tries to answer the problem in limiting the time for uploading e-Faktur in terms of the ease of administration principle.

2.2.2. Type of Research

1. Based on Research Objectives

Judging from the research objectives, this research is included in the type of descriptive research. Descriptive research is research that tries to present a complete picture of a situation, social situation, or social relations in it related to research, for research problems or answers to research [4]. In this study, the researchers tried to describe how to review the ease of administration principle in limiting the time of uploading e-Faktur.

2. Based on Research Benefits

Judging from the benefits, this research is included in pure research. Pure research focuses on benefits in academia and science. This research was conducted on the basis of fulfilling the interests and curiosity of researchers to answer the issues raised, namely regarding the limitation of time for uploading e-Fakturs in terms of the ease of administration principle.

3. Based on Time Dimension

When viewed from the time dimension, this research is cross-sectional, because the research is only conducted at a certain time, namely before and after the new provisions apply.

2.2.3. Data Collection Techniques

The data collection technique used in this research is library research and field research.

1. Literature Research (Library Research)

The literature study carried out in this study includes the collection of literature in the form of books, articles, and related regulations.

2. Field Research (Field Research)

Field studies conducted in this research by means of interviews (in-dept interview). In-depth interviews were conducted face-to-face between interviewers and resource persons or parties who have an interest in the e-Faktur upload time limitation policy.

2.2.4. Data Analysis Techniques

In this study, only data and information that are important and related to this research will be processed and included in the analysis and discussion section.

3. Results

3.1. Certainty

Certainty or legal certainty is one of the dimensions of fulfilling the Ease of Administration principle. Legal certainty is important because with legal certainty, taxpayers can know and understand what their rights and obligations are. Therefore, the rules in a tax policy must be clear so that there is legal certainty that can prevent errors that may occur. According to Rosdiana and Irianto [3], there must be certainty in a regulation clearly and unequivocally, so as not to create confusion, both for tax officials and all taxpayers. This clarity includes the subject, the object, the amount of tax that must be paid, how the procedure regulates the taxpayer in making payments, and also how the rights held by the taxpayer can be fulfilled.

1. Legal Basis

The Law on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods is regulated in Law Number 8 of 1983, which underwent the latest amendment to Law Number 7 of 2021 concerning Harmonization of Tax Regulations. The implementing regulation is Government Regulation No. 9 of 2021 concerning tax treatment to support mutual convenience. Provisions regarding e-Faktur must be reported by the Taxable Entrepreneur to the Directorate General of Taxes by uploading them to the Directorate General of Taxes and obtaining approval from the Directorate General of Taxes method for making and reporting tax invoices in electronic form. In the Regulation of the Director General of Taxes Number PER-03/PJ/2022 concerning tax invoices, the provisions regarding upload restrictions to the Directorate General of Taxes are specified to be no later than the 15th of the following month after the date of creation of the e-Faktur.

2. Tax Subject

Certainty on tax subjects includes certainty about who is taxed. In the e-Faktur upload time limitation policy, certainty about tax subjects can be seen from anyone who is subject to the e-Faktur upload time limitation policy. For entrepreneurs who deliver taxable goods and/or deliver taxable services within the customs area and/or export tangible taxable goods, export taxable services, and/or export intangible taxable goods, one of their obligations is to collect the tax payable. Evidence of having collected taxes is generated by issuing tax invoices, in this case e-Faktur. The provisions regarding the subject in the e-Faktur upload time limit policy are quite clear. Entrepreneurs who deliver taxable goods and/or taxable services are required to collect the tax payable by issuing a tax invoice, in this case an e-Faktur. Thus, the provisions related to the subject in the e-Faktur upload time limitation policy do not raise doubts, so that the certainty is fulfilled.

3. Tax Object

According to Rosdiana and Irianto [3], certainty regarding tax objects includes anything that is used as a tax object. VAT tax objects are goods and services that are subject to Value Added Tax. So basically all products, both goods and services, are included in VAT objects. However, due to the economic and social conditions of each Taxable Entrepreneur, there are several considerations so that not all goods and services are subject to VAT. Broadly speaking, there are two types of VAT objects, including Taxable Goods and Taxable Services. VAT is payable on the delivery of the Taxable Goods and Taxable Services and as proof of VAT collection, a Tax Invoice is issued, in this case e-Faktur. Thus, the provisions related to objects in the e-Invoice upload time limit policy do not raise doubts, so that certainty is fulfilled.

4. Imposition of Sanctions

The e-Faktur must be uploaded using the e-Faktur application and obtain approval from the Directorate General of Taxes, by no later than the 15th of the following month after the date of creation of the e-Faktur. Approval is given as long as two conditions are met. First, the tax invoice serial number (NSFP) used for e-Faktur numbering is the NSFP provided by the DGT. Second, the e-Faktur is uploaded no later than the 15th of the following month after the date of creation of the e-Faktur. An e-Faktur that does not obtain approval from DGT is not a tax invoice. Thus, the provisions related to the imposition of sanctions in the e-Faktur upload time limitation policy do not raise doubts, so the certainty is fulfilled.

5. Procedures for implementing policies

In a tax policy or regulation, certainty regarding the procedures or procedures for implementing the policy also needs to be considered in assessing whether the certainty dimension can be fulfilled. Procedures exist for implementing the policy regarding solutions if the tax invoice is not uploaded until the 15th day of the following month after the date of creation. The alternative is re-recording a new tax invoice for the submission in question. However, because the date on the recorded tax invoice is past the time by which the tax invoice was supposed to be submitted, the tax invoice is considered late. Thus, the PKP

will be subject to sanctions in Article 14 (4) of the KUP Law. Thus, the provisions related to the procedures for implementing the policy in limiting the time for uploading e-Faktur raise doubts, so the certainty is not fulfilled (Table 1).

Table 1. Fulfillment of Certainty.

| No. | Indicator | Fulfillment Status |
|-----|---|--------------------|
| 1 | Legal Certainty | Already fulfilled |
| 2 | Certainty in determining the subject | Already fulfilled |
| 3 | Certainty in determining the object | Already fulfilled |
| 4 | Certainty in imposing of sanctions | Already fulfilled |
| 5 | Certainty in the procedures for implementing policies | Not fulfilled |

3.2. Convenience

The second dimension is looking at the Ease of Administration principle on the policy of limiting the time of e-Faktur upload. As according to Rosdiana and Irianto [3], in collecting a tax, it should provide convenience and comfort. The convenience in question is that tax payments are made at a “comfortable” time or at an easy time for the taxpayer. In addition, the collection of a tax must also provide convenience for the taxpayer while carrying out his obligations.

In implementing the e-Faktur upload time limitation policy, taxpayers experience many inconveniences while carrying out their tax obligations compared to before the e-Faktur upload time limitation policy. As for the convenience and inconvenience of late uploading of e-Fakturs, the e-Faktur is deemed not to be a tax invoice (Table 2). The alternative is re-recording a new tax invoice for the submission in question. However, because the date on the recorded tax invoice is past the time by which the tax invoice was supposed to be submitted, the tax invoice is considered late to be made. Thus, the PKP will be subject to sanctions in Article 14 (4) of the KUP Law.

Table 2. Fulfillment of Convenience.

| No. | Indicator | Fulfillment Status |
|-----|----------------------------------|--------------------|
| 1 | Ease of carrying out obligations | Not fulfilled |

4. Discussion

The results of the analysis of the limitation of the time of uploading e-Faktur in terms of the ease of administration principle are from the certainty dimension of the procedure for implementing the policy that raises doubts, so certainty is not fulfilled. The doubt is that there is no solution for PKPs who are late in uploading tax invoices. In terms of convenience, the policy of limiting the time of uploading e-Faktur gets a lot of inconvenience and inconvenience while carrying out its tax obligations. These results should be taken into account when considering the government’s plan where a tax invoice is created and uploaded at the time of submission. The limitation of this study is that it only looks at the certainty principle and the convenience principle. Further studies should take into account the principles of efficiency and simplicity.

5. Conclusions

Based on the research results that have been described regarding the e-Faktur upload time limitation policy in terms of the ease of administration principle, it can be concluded that:

1. From the Certainty dimension, the procedure for implementing the policy raises doubts, so the certainty is not fulfilled. The doubt is that there is no solution for PKPs who are late in uploading tax invoices.
2. From the convenience dimension, the policy of limiting the time for uploading the e-Faktur causes a lot of inconvenience while carrying out tax obligations.

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