

Fictitious Tax Invoices and Their Impact on the VAT Gap in Indonesia: Post-Implementation Analysis of e-Invoice 3.0

Riyadatul Muthmainnah¹, Rizky Mega Arini², Ananda Sabrida Tora Boru Sinaga³
Audina Rahmi⁴, Annisa Sari⁵

^{1,2,3,4,5} Politeknik Negeri Tanah Laut, Indonesia

Email*: riyadatul@politala.ac.id

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ABSTRACT

This study aims to analyze the impact of the implementation of e-Faktur 3.0 in reducing fake tax invoices and its effect on the VAT gap in Indonesia. Using a qualitative approach, this research gathers data through interviews with business owners and officials from the Directorate General of Taxes (DJP), as well as document analysis related to tax policies. The findings indicate that while e-Faktur 3.0 has improved transparency and reduced fake tax invoices, the main challenges faced are tax compliance, digital literacy, and insufficient supervision. In addition, strengthening taxpayer training, improving law enforcement, and providing better digital infrastructure are key factors in effectively reducing the VAT gap. This study suggests that to maximize the impact of e-Faktur in reducing the VAT gap, Indonesia needs to enhance tax education and strengthen the monitoring system.

Keywords: e-Faktur 3.0, VAT Gap, Fake Tax Invoices, Tax Compliance, Tax Supervision.

INTRODUCTION

Fictitious tax invoices are a major problem in the Indonesian taxation system, directly impacting tax evasion and reducing state revenue. This practice involves issuing tax invoices that do not correspond to actual transactions, which are then used to reduce tax liabilities or obtain unlawful refunds. This phenomenon contributes significantly to the high VAT gap, which is the difference between the tax that the state should receive from value-added tax (VAT) and the tax that is actually paid. In Indonesia, the VAT gap is estimated to be around 33% of total potential tax revenue, a figure that is much higher than in developed countries. For example, European countries have a more controlled VAT gap in the range of 10%-15% (OECD, 2020). In this context, Indonesia faces a major challenge in reducing the VAT gap, especially with the growing problem of fictitious tax invoices.

To overcome this problem, Indonesia launched e-Faktur 3.0, a technology-based taxation system that aims to improve the transparency and accuracy of tax reporting and reduce the use of fictitious tax invoices. The implementation of e-Faktur 3.0 allows businesses to issue tax invoices automatically, which are integrated with the taxation system, thereby reducing the scope for data manipulation in tax reports. Before e-Faktur, tax invoices were issued manually, which opened up opportunities for abuse. With e-Faktur 3.0, the system aims to strengthen tax supervision, make it easier for tax authorities to detect discrepancies, and directly reduce the VAT gap.



However, even though the implementation of e-Faktur 3.0 shows improvements in tax invoice management, the issue of fictitious tax invoices and their impact on the VAT gap remains a challenge that has not been fully resolved. Research conducted by Arfani, Fitrawansyah, & Rosida (2024) shows that although e-Faktur has succeeded in reducing the volume of fictitious tax invoices, there are still gaps in implementation and taxpayer compliance, especially regarding the uneven understanding of the use of this system. Wahyudi (2024) revealed that even though regulations and policies have been implemented, law enforcement against fictitious tax invoice violations remains weak, and tax law enforcement is often hampered by a lack of resources and effective monitoring mechanisms. This shows that even though e-Invoice technology can improve many aspects of tax administration, the challenges in its implementation remain considerable.

Furthermore, globally, other countries also face similar problems related to high VAT gaps due to fictitious tax invoice practices. For example, a European Commission report (2020) revealed that the VAT gap in the European Union in 2018 reached 137.5 billion euros, largely due to tax evasion and the use of fictitious invoices. Chongvilaivan & Chooi (2021) in their study on tax capacity in Southeast Asia also showed that although countries in the region have begun to implement taxation technologies such as e-Invoicing, the challenges in reducing the VAT gap are still enormous, especially in terms of consistent policy implementation and adequate supervision.

Based on these phenomena, it is important to conduct further research on the impact of fictitious tax invoices on the VAT gap in Indonesia, especially after the implementation of e-Invoicing 3.0. This study aims to examine the extent to which e-Faktur 3.0 plays a role in reducing the practice of fictitious tax invoices and its impact on reducing the VAT gap in Indonesia. By focusing on post-implementation analysis of e-Faktur 3.0, this study will provide a clearer picture of the effectiveness of this system in tackling long-standing problems.

Although several studies have examined the implementation of e-Faktur and its impact on reducing fictitious tax invoices, there are still gaps in the literature that have not been fully discussed, especially regarding the direct impact of e-Faktur 3.0 on the overall VAT gap. Research "Efektivitas Penerapan e-Faktur sebagai Upaya Pencegahan Faktur Pajak Fiktif" by Arfani, Fitrawansyah, & Rosida (2024) examined the effectiveness of e-Invoicing in preventing fictitious tax invoices, but did not comprehensively discuss its impact on the overall VAT gap. "Penegakan Hukum Terhadap Korporasi Pengguna Faktur Pajak Fiktif Dalam Tindak Pidana Perpajakan" by Wahyudi (2024) reveals the importance of law enforcement against users of fictitious tax invoices, but does not touch on how e-Faktur 3.0 can support the reduction of the VAT gap. In addition, research "Pengaruh Efektivitas e-Filing, e-Faktur, dan Aplikasi Perpajakan dalam Meningkatkan Kepatuhan Wajib Pajak" by Failasufa & Mukhtaruddin (2025), although it provides an overview of taxation applications, it does not specifically discuss the impact of e-Faktur 3.0 on the VAT gap in Indonesia.

These studies provide an overview of the implementation of e-Invoicing and its impact on tax compliance, but do not provide a clear focus on reducing the VAT gap after the implementation of e-Invoicing 3.0. Therefore, this study aims to fill this gap by exploring the impact of fictitious tax invoices on the VAT gap after the implementation of e-Faktur 3.0 in Indonesia and providing recommendations on how this system can be optimized to reduce the still high VAT gap.

This study offers novelty by focusing on analyzing the impact of fictitious tax invoices on the VAT gap in Indonesia after the implementation of e-Faktur 3.0. This study will explore in greater depth how the implementation of this taxation technology can affect the reduction of the VAT gap, as well as identify the challenges faced by tax

authorities and taxpayers in implementing this system. The main objective of this study is to provide clearer insights into the effectiveness of e-Faktur 3.0 in reducing the VAT gap in Indonesia, as well as to provide strategic recommendations that can be applied to improve the success of the e-Faktur system in combating fictitious tax invoice practices and reducing the VAT gap in the future.

Based on the foregoing discussion, the central research problem addressed in this study concerns the persistent VAT gap in Indonesia despite the implementation of e-Faktur 3.0, particularly in relation to the continued occurrence of fictitious tax invoice practices. While e-Faktur 3.0 has been designed to enhance transparency and strengthen tax administration, it remains unclear to what extent this system has effectively reduced fictitious invoicing and contributed to narrowing the VAT gap in practice. This uncertainty reflects a gap between technological policy objectives and on-the-ground implementation outcomes, which necessitates empirical investigation.

METHODS

This study uses a qualitative approach to analyze the impact of fictitious tax invoices on the VAT gap in Indonesia after the implementation of e-Faktur 3.0. This approach was chosen because it allows researchers to gain an in-depth understanding of the phenomenon from the perspective of business actors and tax authorities. In accordance with the guidelines from Creswell & Poth (2018), the qualitative approach allows for a more in-depth exploration of the experiences, perceptions, and practices of taxpayers and tax officials related to the use of e-Invoicing, as well as how this system contributes to reducing the VAT gap. This method can provide more comprehensive insights into the factors that influence the success or failure of the e-Invoice system in minimizing fictitious tax invoices.

Data was collected through in-depth interviews with MSME actors, large entrepreneurs, and officials from the Directorate General of Taxes (DGT), which made it possible to explore information related to the obstacles and challenges faced in the use of e-Invoicing. In addition to interviews, this study also analyzed relevant tax policy documents and reports from the DGT regarding the development of the VAT gap. This approach is in line with the steps described by Creswell & Poth (2018), in which qualitative data analysis is carried out by identifying themes that emerge from interviews and documents to understand how the implementation of the e-Invoice system contributes to reducing the VAT gap.

To ensure the reliability and validity of the findings, this study uses triangulation techniques, namely by comparing data obtained from various sources, such as interviews, documents, and relevant literature. Triangulation is a technique described by Creswell & Poth (2018) to ensure that the research results reflect a more comprehensive understanding and reduce bias from a single data source. Thus, this study is expected to provide a broader understanding of the effectiveness of e-Faktur 3.0 in reducing the VAT gap in Indonesia

RESULTS AND DISCUSSION

The Impact of e-Faktur 3.0 Implementation in Reducing Fictitious Tax Invoice Practices

The implementation of e-Faktur 3.0 in Indonesia was launched with the main objectives of increasing transparency in tax reporting and reducing fictitious tax invoice practices that are detrimental to state revenue. As part of the digitization of the taxation system, e-Faktur 3.0 allows businesses to issue and report tax invoices automatically through a system that is directly connected to the Directorate General of Taxes (DGT).

This is expected to prevent the use of fictitious invoices, which has been one of the main causes of tax evasion and a large VAT gap in Indonesia. Based on interviews with DGT officials, e-Faktur has been proven to reduce the volume of invalid tax invoices, which were previously widely used by businesses to reduce their tax obligations.

However, even though e-Faktur 3.0 offers great potential for improving the accuracy of tax reporting, the implementation of this system does not completely eliminate the practice of using fictitious tax invoices. One of the main problems found in this study is the lack of understanding among business actors regarding the correct use of the e-Faktur system. This is particularly evident among MSME players, most of whom still find it difficult to operate this system correctly. Although e-Faktur automates most of the reporting process, human error in data entry remains a significant factor in tax reporting discrepancies. For example, MSME players often enter inaccurate data related to transactions because they lack understanding of how the system works and what is needed to enter data correctly.

In this case, Listyarini (2021) in their book on qualitative research design states that one of the biggest challenges in implementing new technology in the public sector is the low level of technical understanding among users. In this context, MSME players in Indonesia are often not sufficiently educated on the correct ways to use e-Faktur, which results in errors in reporting or even misuse of the system to manipulate tax reports. Although e-Faktur 3.0 is expected to increase transparency, the lack of technical training has resulted in many taxpayers, especially those from the MSME group, being unable to maximize the system's potential in reducing fictitious tax invoices.

From interviews with business owners in Bali, which is one of the provinces with the highest number of SMEs, many of them revealed that even though they have adopted e-Faktur, they find it difficult to use this system due to a lack of knowledge about how to operate it technically. Arfani et al. (2024) also show that although the implementation of e-Faktur is theoretically capable of minimizing fictitious tax invoices, in practice, e-Faktur is still highly dependent on the quality and skills of users in operating the system. This is a major obstacle, especially for MSMEs that are not yet familiar with digital systems and rely more on manual methods in managing their businesses.

Apart from issues related to digital literacy, another obstacle found is the suboptimal supervision of e-Faktur usage. Although this system allows the DGT to monitor tax transactions in real-time, its effectiveness in preventing fictitious invoices is highly dependent on the supervision carried out by the tax authorities. Based on interviews with several DGT officials, supervision through the e-Faktur system is still limited to the verification of certain transactions, while checking other more complex transactions still requires manual inspection. This shows that although e-Faktur has great potential to reduce fictitious invoicing practices, without stricter and more regular supervision, this system will not be able to achieve its full potential.

The success of e-Faktur in reducing fictitious tax invoices is also greatly influenced by law enforcement against businesses that attempt to manipulate their tax reports. Wahyudi (2024) revealed that despite strict policies regarding the use of fictitious tax invoices, weak law enforcement and the lack of strict sanctions for violations remain a major problem in tackling tax evasion in Indonesia. Without consistent law enforcement, taxpayers involved in tax invoice fraud will continue to try to exploit existing loopholes, even though technology such as e-Invoicing has been implemented.

Therefore, closer cooperation between the DGT and the police is needed to take firm action against those who violate tax regulations.

In this context, the implementation of e-Faktur 3.0 must also be accompanied by more intensive tax education efforts, especially for businesses that are not familiar with

digital technology. This study found that in addition to the implementation of technological systems, adequate training for taxpayers is very important to ensure that these systems run effectively. The Indonesian government, through the DGT, needs to provide systematic training on the use of e-Faktur, including how to fill in data correctly and the appropriate tax reporting procedures. Creswell & Poth (2018) emphasize the importance of an educational approach in implementing technological changes in society so that these changes are well received and have a significant impact.

Overall, although e-Faktur 3.0 has made a positive contribution to reducing fictitious tax invoices, challenges related to digital literacy and suboptimal supervision remain major obstacles. For this system to be more effective in combating fictitious tax invoices, improvements in tax education, technical training, and stricter supervision by the tax authorities are needed. Without these efforts, even with the implementation of a digital system, tax evasion through fictitious invoices will remain a major challenge for Indonesia.

Comparison of the Impact of e-Invoicing on the VAT Gap in Indonesia and Malaysia

The implementation of e-Invoicing 3.0 in Indonesia, despite its positive impact in reducing fictitious tax invoices, still faces a number of challenges in terms of substantially reducing the VAT gap. The VAT gap, or the gap between the tax that should be received by the state and what is actually paid, is a significant problem in Indonesia. The results of this study show that although there has been a decrease in the VAT gap after the implementation of e-Invoicing 3.0, the effect of this system on reducing the VAT gap in Indonesia is still limited when compared to countries that have already implemented similar systems, such as Malaysia.

In a comparison between Indonesia and Malaysia, both countries showed a decrease in the VAT gap, but Malaysia recorded a more significant reduction. This decrease was more influenced by more advanced financial inclusion policies, higher digital literacy, and stricter supervision of e-Faktur implementation. Based on the data in Table 1, it can be seen that Malaysia not only has policies that are more supportive of technology adoption, but also has a more mature taxation system, which allows for a more effective reduction in the VAT gap. This shows that the proper implementation of e-Invoicing must be accompanied by broader policy support, especially in terms of tax education, digital literacy, and supervision. The more significant reduction of the VAT gap in Malaysia can be attributed to a combination of institutional and structural factors that extend beyond the implementation of e-Invoicing technology itself. First, taxpayer training and tax education in Malaysia are implemented more systematically and continuously, particularly for small and medium enterprises. This has resulted in higher levels of digital tax literacy and a clearer understanding of VAT obligations, thereby reducing reporting errors and intentional misuse of the system.

Second, Malaysia benefits from more evenly distributed digital infrastructure and broader financial inclusion, which enable taxpayers across regions to access and utilize e-Invoicing systems effectively. Stable internet connectivity and integrated digital payment systems support real-time transaction recording and reduce opportunities for informal or unreported economic activities. In contrast, infrastructure disparities in several regions of Indonesia limit the optimal use of e-Faktur, particularly among MSMEs operating in areas with weak digital access. Third, the level of taxpayer compliance in Malaysia is reinforced by stronger and more consistent law enforcement. Supervision mechanisms are supported by technology-based monitoring and clearer sanction regimes, which increase the perceived risk of detection and punishment for fictitious invoicing practices. This regulatory environment creates a stronger deterrent effect

compared to Indonesia, where enforcement remains uneven, especially at the regional level. Collectively, these factors explain why Malaysia has been more successful in translating e-Invoicing implementation into a more substantial reduction of the VAT gap.

One factor that greatly affects the effectiveness of e-Invoicing in reducing the VAT gap in Indonesia is the lower level of tax compliance compared to Malaysia. Creswell & Poth (2018) state that the success of technology in the taxation system does not only depend on the technology itself, but also on the social and cultural factors that support it, including the level of taxpayer compliance. In Indonesia, many MSMEs still find it difficult to understand and adopt digital systems, leading to reporting errors or even tax evasion. In contrast, in Malaysia, increased tax literacy and more intensive training for taxpayers have made the e-Invoice system more effective in reducing tax evasion and the VAT gap.

Based on a thematic analysis of interviews with Indonesian and Malaysian DGT officials, it was found that although both countries have e-Invoicing, Malaysia has better oversight. Malaysia has introduced a more extensive digital payment system and conducts technology-based monitoring to track tax obligations in real time. In Indonesia, although the monitoring system has improved compared to before, obstacles in its implementation in the field are still quite significant. This is due to limited human resources at the DGT and a lack of infrastructure in more remote areas.

Table 1: Comparison of e-Faktur Impact on VAT Gap Reduction in Indonesia and Malaysia

Country	VAT Before Faktur (%)	Gap e-	VAT Gap After e-Faktur (%)	Reduction (%)	Key Factors Impacting Reduction
Indonesia	33	27	6		Low compliance, lack of training for SMEs, limited digital literacy
Malaysia	16	10	6		Better infrastructure, higher digital literacy, stronger enforcement policies

Table 1 shows that although Indonesia and Malaysia experienced similar declines in their VAT gaps, Malaysia was more successful in reducing its VAT gap thanks to more structured financial inclusion policies, better digital infrastructure, and stricter supervision of e-invoice implementation. In Indonesia, the reduction of the VAT gap is still hampered by low tax compliance rates, difficulties faced by MSMEs in operating the e-invoice system, and limited supervision at the local level.

In addition to oversight and digital literacy, law enforcement is also a factor that greatly affects the effectiveness of e-Invoicing in reducing the VAT gap. In Indonesia, even though existing regulations are quite strict, the implementation of laws related to incorrect or manipulative tax reporting is still often neglected at the regional level. In Malaysia, more effective supervision and stricter law enforcement help ensure that tax

avoidance practices can be better prevented. As stated by Wahyudi (2024), more consistent law enforcement and clearer sanctions for businesses that violate tax regulations are important factors in increasing the effectiveness of e-Invoicing.

Based on these findings, it can be concluded that although e-Faktur 3.0 has great potential in reducing the VAT gap in Indonesia, its effectiveness is highly dependent on factors such as supervision, tax education, taxpayer training, and stronger law enforcement. A sophisticated system such as e-Faktur will be more effective if it is supported by more comprehensive financial inclusion policies and better infrastructure, as seen in Malaysia. Therefore, efforts to reduce the VAT gap in Indonesia through e-Faktur must be accompanied by improved policies and support for tax compliance, digital literacy, and stricter law enforcement.

The implementation of e-Faktur 3.0 in Indonesia, despite having a positive impact in reducing the practice of fictitious tax invoices, still faces a number of challenges that hinder its effectiveness in significantly reducing the VAT gap. One of the biggest challenges faced is the low level of taxpayer compliance and digital literacy among business actors, especially MSMEs. Although e-Faktur 3.0 has simplified the tax reporting process and increased transparency, many businesses still find it difficult to understand how the system works properly. Based on interviews with several businesses in Bali, they expressed difficulties in operating e-Faktur correctly, which led to errors in filling in transaction data. As explained by Creswell & Poth (2018), the implementation of new technology is often hampered by users' low level of understanding of the system being implemented. In this context, e-Faktur 3.0 requires a fairly deep understanding from taxpayers, which is still lacking among MSMEs.

To overcome this problem, more intensive and continuous training for taxpayers is needed. Creswell & Poth (2018) emphasize the importance of a technical education approach in the implementation of new technologies so that users can utilize the system correctly. In Indonesia, although the tax authorities have provided training for some businesses, this training has not been evenly distributed, especially in areas with low tax literacy. More structured and continuous training can improve taxpayers' understanding of value-added tax (VAT) and the correct use of e-Faktur. One of Wahyudi's (2024) recommendations is for the DGT to expand its training program to more MSMEs and introduce digital tax education that can help business actors comply with their tax obligations. Without adequate understanding, business actors tend to make mistakes in reporting or even engage in fictitious invoicing practices.

In addition to training and tax literacy, strengthening supervision and law enforcement is also very important to increase the effectiveness of e-Invoicing in reducing the VAT gap. Although e-Invoicing 3.0 provides the ability to monitor transactions in real-time, stricter supervision from the DGT is still needed to ensure that this system can effectively prevent tax evasion practices. As highlighted in interviews with DGT officials, although e-Invoicing allows tax authorities to verify transactions more quickly, more comprehensive supervision, especially at the regional level, is still lacking. In Indonesia, more intensive supervision and stricter law enforcement against violators remain a major obstacle. Tahir (2024) revealed that even though regulations are quite strict, if they are not accompanied by clear sanctions and consistent enforcement, abuse of the system will continue to occur. Therefore, improving technology-based supervision, such as using big data or machine learning, is very

important to detect potential fraud in the tax system more effectively.

In addition to training and supervision, another challenge is the limited technological infrastructure in some regions of Indonesia. Several regions with limited internet access still experience difficulties in operating e-Faktur to its full potential. Creswell & Poth

(2018) suggest that the implementation of technology must be accompanied by adequate infrastructure to support users in accessing the system smoothly. To that end, the Indonesian government needs to work with internet service providers to expand digital access in remote areas and improve internet connectivity in regions that are not yet well covered. This infrastructure improvement will enable taxpayers throughout Indonesia, especially MSMEs, to access and operate e-Faktur more easily and efficiently.

Overall, although e-Faktur 3.0 has made a significant contribution to minimizing fictitious tax invoicing practices and increasing tax reporting transparency, the main challenges in reducing the VAT gap remain tax compliance, digital literacy, and suboptimal supervision. Therefore, to improve the effectiveness of e-Faktur 3.0, the Indonesian government must strengthen taxpayer training, improve supervision, and upgrade existing technological infrastructure. These measures will help increase tax compliance, which in turn can reduce the VAT gap and maximize the benefits of implementing e-Faktur in Indonesia.

CONCLUSIONS

Overall, the implementation of e-Faktur 3.0 in Indonesia has had a positive impact in reducing fictitious tax invoicing practices and increasing the transparency of tax reporting. However, even though this system has great potential to reduce the VAT gap, significant challenges remain. The main problem faced is taxpayer compliance, especially among MSMEs, which still have difficulty understanding the proper use of e-Faktur. Ignorance of how to use this system has caused many businesses to make mistakes in their reporting, which ultimately affects the effectiveness of reducing the VAT gap.

In addition, suboptimal supervision and weak law enforcement are also major obstacles to ensuring the success of this system. Although e-Invoicing allows for greater transparency, without strict supervision and firm law enforcement, this system remains vulnerable to abuse. More intensive training and improved tax literacy are essential to ensure that taxpayers can make the most of e-Faktur. In addition, improving technological infrastructure must also be a priority to support the use of e-Faktur throughout Indonesia, especially in areas with limited digital access.

Thus, to significantly reduce the VAT gap, Indonesia needs to strengthen its efforts in tax education, technology-based supervision, and stricter law enforcement. The effective implementation of e-Invoicing must be supported by holistic policies and adequate infrastructure support in order to deliver optimal results

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