

Evaluation of the Implementation of E-Invoicing in the Law Enforcement Process at the West Jakarta Regional Office of the Directorate General of Taxes

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DOI: <https://doi.org/10.47772/IJRISS.2026.10200171>

Received: 13 February 2026; Accepted: 18 February 2026; Published: 27 February 2026

ABSTRACT

This study aims to evaluate the effectiveness of e-Invoice implementation in minimizing the issuance of Tax Invoices Not Based on Actual Transactions (TBTS) and to analyze law enforcement by the West Jakarta Regional Office of the Directorate General of Taxes (DGT). This qualitative research with a case study approach uses primary data from in-depth interviews with four key informants and secondary data in the form of official DGT documents for the 2020-2024 period. The results show that e-Invoicing is effective in improving tax administration efficiency, but it is not effective in eliminating the practice of TBTS Tax Invoices because the system is only capable of validating administrative aspects without being able to verify the economic substance of transactions. Law enforcement is carried out in stages based on the *ultimum remedium* principle, but its effectiveness depends on the financial capacity of taxpayers to recover state losses. The main obstacles include gaps in identity verification, the use of figurehead directors, misuse of access credentials, and the post-audit nature of law enforcement. The study recommends strengthening biometric verification, integrating inter-agency systems, and developing early detection capabilities based on data analytic.

Keywords: e-Invoice, TBTS Tax Invoice, Tax Law Enforcement, Policy Evaluation

INTRODUCTION

Tax revenue is the backbone of state finances, playing a crucial role as the main source of income to finance basic community needs and national development (Directorate General of Taxes, 2024). In recent years, Indonesia's fiscal performance has shown a positive growth trend. Based on the 2024 realization data, national tax revenue reached IDR 1,932.4 trillion, which means a growth of 3.5 percent compared to the previous year's achievement (Abimanyu, 2025). Although this is a very large nominal figure, when viewed in relation to the State Revenue and Expenditure Budget (APBN) target, this realization only reached 97.2 percent of the total target set at Rp1,988.9 trillion.

The gap between the target and the realization is exacerbated by Indonesia's *tax ratio*, which is still fluctuating and tends to be low. In 2023, Indonesia's *tax ratio* was only 10.21 percent, a decrease compared to 2022, which reached 10.39 percent (Siswanto, 2024). This low figure indicates the potential for revenue that has not been optimally explored, while also being a strong signal that there are still leaks in state revenue due to illegal practices in the taxation system, particularly the misuse of Value Added Tax (VAT).

One of the most detrimental forms of leakage is the practice of issuing and using Tax Invoices that are Not Based on Actual Transactions (TBTS). This practice is a scheme in which taxpayers issue invoices without the actual delivery of goods or services, with the aim of illegally reducing VAT payments or obtaining fictitious refunds. The magnitude of the losses from this practice is evident in various regions. In West Java, during the period from 2022 to mid-2024, there were 22 perpetrators of TBTS Tax Invoice cases with total state losses reaching IDR 79.3 billion (Antara News, 2024). Meanwhile, at the West Jakarta Regional Office of the Directorate General of Taxes, tax authorities successfully uncovered a similar case in the 2022 tax period, which resulted in state losses of IDR 10.59 billion (Pajak.com, 2024).

The modus operandi used by perpetrators is becoming increasingly complex, including transaction engineering, *switching* practices, manipulation of VAT returns, and the use of fictitious identities to avoid legal responsibility (Al-Firdaus, 2018). This phenomenon poses a serious challenge to the *self-assessment* system in Indonesia. According to Kurniawan and Sari (2016), a system that gives full trust to taxpayers to calculate and report their own taxes is often abused if it is not accompanied by effective monitoring and law enforcement mechanisms.

In response to this problem, the Directorate General of Taxes (DGT) underwent a digital transformation by implementing a nationally mandated e- Invoice system starting on July 1, 2016. Based on DGT Regulation Number PER-04/PJ/2020, this system aims to increase the transparency of VAT administration and minimize the use of invalid tax invoices. Lestari and Mahendra (2020) emphasize that the main objective of e-Invoices is to create an automatic cross-check system between taxpayers, while protecting Taxable Entrepreneurs (*PKP*) from the risk of input tax credits that do not comply with regulations.

However, even though e-Invoices has improved administrative efficiency and tax return compliance (Suci & Samanto, 2025), the system is still not completely immune to manipulation. Nugroho (2023) highlights that developments in information technology are also being exploited by unscrupulous taxpayers to find weaknesses in the digital taxation system. This is supported by the findings of Yulianto and Hidayat (2023), who state that a number of taxpayers still manage to circumvent the system using new methods that are difficult to detect instantly by current security algorithms. Therefore, an in-depth evaluation of the implementation of e-Invoicing in the law enforcement process is an urgency that cannot be delayed in order to ensure that the country's fiscal sovereignty is maintained.

Research Method

This study uses a qualitative approach with a descriptive case study design to evaluate the effectiveness of e-Invoice implementation in minimizing Tax Invoices Not Based on Actual Transactions (*TBTS*) at the West Jakarta Regional Office of the Directorate General of Taxes. Case studies were chosen because they are suitable for researching contemporary phenomena in a real-life context (Yin, 2018). The research was conducted from October 2024 to January 2025 at locations selected based on regional characteristics with high VAT transaction volumes and significant potential for tax invoice abuse.

The research procedure was carried out systematically through three main stages. The first stage involved a literature review to develop a conceptual framework regarding digital taxation policy and tax law enforcement. The second stage involved selecting informants using purposive sampling (2017), consisting of Civil Servant Investigator (*PPNS*) supervisors or team leaders, *PPNS* investigators, academics and taxation practitioners, as well as taxpayers or their representatives involved in *TBTS* tax invoice cases. The third stage is data collection through semi-structured in-depth interviews (Kvale & Brinkmann, 2015), non-participatory observation of tax administration procedures and law enforcement processes, as well as documentation of DGT regulations (PER-16/PJ/2014 concerning e-Invoices and PER-04/PJ/2020 concerning electronic certificates), audit reports, and statistical data. The study focuses on one regional office (West Jakarta) and may not be generalize to all regions with different taxpayer profiles and enforcement capacities.

Data analysis used a thematic analysis approach following the six stages of Braun and Clarke (2006), namely data familiarization, initial coding, theme search, theme review, theme definition and naming, and report preparation. Data were grouped based on main themes, such as the effectiveness of digital policies, implementation challenges, and the impact on law enforcement. To ensure the credibility of the findings, source triangulation was carried out by comparing information from various perspectives (DGT, academics, and taxpayers) and method triangulation by combining interviews, observations, and document analysis (Denzin, 2012). In addition, *member checking* was conducted to ensure the accuracy of data interpretation (Lincoln & Guba, 1985).

The main concept of the study is digital taxation policy through the implementation of e-Invoicing, which is inseparable from the obligation of electronic certificates, *PKP* confirmation, and *PKP* account activation (PER-04/PJ/2020). From a theoretical perspective, this policy is explained through Dye's (2013) public policy theory as the government's choice to act in addressing taxation issues, and Heeks' (2006) e-Government theory on the

use of technology to improve the transparency of public services. The effectiveness of the policy is measured through its ability to minimize TBTS Tax Invoices and support tax law enforcement (Article 39A of the General Provisions and Taxation Procedures (KUP) Law by applying the *ultimum remedium* principle in accordance with Article 8 paragraph (3) and Article 44B of the KUP Law.

RESULTS AND DISCUSSION

The Application of e-Invoices in Minimizing the Issuance of Tax Invoices Not Based on Actual Transactions

The West Jakarta Regional Office of the Directorate General of Taxes has implemented the e-Invoice system since July 1, 2015, as part of a national pilot project in the implementation of a digital-based taxation system. This implementation aims to increase the transparency of Value Added Tax administration and minimize the use of invalid Tax Invoices, particularly Tax Invoices Not Based on Actual Transactions (*TBTS*). Every Taxable Entrepreneur is required to issue Tax Invoices electronically using the Tax Invoice Serial Number provided by the Directorate General of Taxes, thereby facilitating the verification and supervision process.

Interviews with various informants show that e-Invoices provide significant efficiency compared to the manual system. Taxpayers explained that in the manual system, Tax Invoices were created by writing or typing using a 5-letter code provided by the Tax Office. After the implementation of e-Invoices, the issuance process is carried out by entering data into the application using the Tax Invoice Serial Number, making it simpler and eliminating the need for paper. Taxpayers can credit the Input Tax issued by their transaction partners through the e-Invoice application without having to request a physical invoice first. This makes the VAT Periodic Tax Return reporting process more practical and efficient.

From the perspective of tax auditors, the main advantages of the e-Invoices system lie in its *real-time* and orderly administration aspects. The fundamental difference between the manual system and e-Invoices is the DGT's ability to monitor the issuance and crediting of Tax Invoices directly through a system connected to the Central Office database. This digitization creates orderly administration while providing convenience to taxpayers. From a supervisory perspective, tax officers can immediately *cross-check* the tax invoices issued with those credited by the transaction counterpart, thus saving time by conducting clarifications through the system without having to wait for physical documents.

Although e-Invoices are effective in improving administrative efficiency, research has found that this system has fundamental limitations in preventing TBTS Tax Invoice practices. Investigators emphasize that although e-Invoices can generally minimize the issuance of TBTS Tax Invoices, their effectiveness still depends on human factors. The e-Invoices system is only a tool whose success depends on user integrity. With e-Invoices, transactions issued by *PKP* for buyers enter the DGT system so that they can be directly monitored by the Tax Office where the taxpayer is registered. However, there are still loopholes that irresponsible actors can exploit to manipulate the system.

Another investigator added that the effectiveness of e-Invoices will continue to evolve with the times. With e-Invoices at least the work of confirming or ensuring that a Tax Invoice has been issued to the counterparty can be seen directly in the system. In terms of issuing invoices, e-Invoicing is indeed very helpful, but when compared to the goal of completely eliminating TBTS practices, this system is not yet fully effective. What is certain is that e-Invoicing is far better than the manual system that was previously used.

Research findings show that perpetrators can still manipulate the system by establishing fictitious companies, registering for an Taxpayer Identification Number (*NPWP*), and proposing confirmation as a Taxable Entrepreneurs (*PKP*) to issue Tax Invoices without real transactions. Data from the Examination, Collection, Intelligence, and Investigation Division for the 2020-2024 period shows fluctuations in TBTS Tax Invoice cases, as shown in Table 1.

Table 1: Recapitulation of the Issuance and Completion of Preliminary Evidence Examinations at the West Jakarta Regional Office of the Directorate General of Taxes from 2020 to 2024

Description	Ref	Year				
		2020	2021	2022	2023	2024
Opening Balance SP2	(1)	15	13	16	17	31
Issuance of SP2						
Article 39A letter a of the KUP Law	(2)	7	-	5	14	2
Article 39 paragraph (1) of the KUP Law	(3)	10	13	13	15	16
Completion of SP2	(4)	19	10	17	13	14
Cancellation of SP2	(5)	-	-	-	2	-
SP2 Final Balance (6 = 1+2+3-4-5)	(6)	13	16	17	31	35
Percentage of SP2 issuance with alleged criminal acts under Article 39 A letter a of the KUP Law ((2):(2+3) x100%)		41%	0	28%	48%	11%

Source: Data from the Examination, Collection, Intelligence and Investigation (*PPIP*) Division, processed by Researchers (2025)

Table 1 shows that even though the e-Invoice system has been implemented, cases of TBTS Tax Invoices still occur with fluctuating patterns. The percentage of SP2 issuance with suspected criminal acts under Article 39A letter a of the total SP2 issuance shows varying figures from 0% to 48%, indicating that the effectiveness of e-Invoicing in preventing TBTS practices is not yet optimal. To issue e-Invoices, the DGT has set requirements in the form of electronic certificate ownership and Taxable Entrepreneur (*PKP*) account activation involving field verification. However, research has found loopholes in field practices. Tax auditors have identified the phenomenon of puppet directors, a situation in which the directors listed in the company's articles of association are merely figureheads who do not actually hold responsibility for the company's operations. They are only required to fulfill administrative requirements, while actual control lies in the hands of other parties who are not officially registered.

Economic motives are the main factor driving the practice of TBTS Tax Invoices. The supervisory authorities explained that this practice occurs due to the mechanism of *supply and demand*, whereby issuers profit from the sale of tax invoices without delivering goods or services, while users benefit from a reduction in the VAT they have to pay. Both parties benefit from this illegal transaction, even though it is detrimental to the state. The case of one of the companies studied provides a concrete illustration of how taxpayers who initially had no intention of committing violations can become entangled in TBTS practices. The company accepted the offer of TBTS Tax Invoices because it often made sudden purchases of goods from building supply stores that did not issue Tax Invoices. The need to reduce the VAT liability, coupled with the persuasion that the transaction was accompanied by supporting documents that made it appear safe, led the company to accept the offer, which ultimately proved to be illegal.

Implementation of Tax Law Enforcement on the Circulation of Tax Invoices Not Based on Actual Transactions

Tax law enforcement is an important instrument in creating tax compliance and providing a deterrent effect to violators. The West Jakarta Regional Office of the Directorate General of Taxes implements a gradual and

structured law enforcement system based on the principle of *ultimum remedium*, which is criminal punishment as a last resort in law enforcement. This principle means that imprisonment or criminal punishment of a person is the last resort after other efforts have failed.

The supervisory authority explains that the nature of tax law is *ultimum remedium*, where *remedium* or *remedial* means treatment, while *ultimum* means graded. Thus, treatment is carried out in stages from the lightest to the heaviest. This principle allows tax laws that are *administrative penalty laws* to function properly. Only after administrative efforts have been exhausted should criminal law enforcement be pursued. In its implementation at the criminal tax stage, the DGT must remind taxpayers that what they have done is a criminal offense and give them the opportunity to correct their mistakes administratively.

Investigators clarify that in the field of taxation, *ultimum remedium* is interpreted as law enforcement carried out in stages, where each stage has its own *ultimum remedium* principle. This means that at each level of examination, taxpayers are given the opportunity to resolve their problems administratively before moving up to a higher level. The Indonesian taxation system applies the principle of *self-assessment* with a tiered approach to sanctions. In principle, taxation in Indonesia uses a *self-assessment* system, which means that taxpayers calculate, report, and pay their own tax obligations. As long as there is no data to indicate otherwise, the taxpayer's tax return is considered correct. At each level of examination, there are different sanctions, with heavier sanctions imposed as the level of examination increases.

The law enforcement process is divided into two broad categories, namely the administrative stage at the Tax Office (*KPP*) and the law enforcement stage at the Regional Office. This tiered mechanism begins when there are indications of TBTS Tax Invoices, either during the process at the Service Section or at the Supervision Section at the Tax Office (*KPP*). Taxpayers will be summoned and reminded of the violation through counseling or a summons at the Regional Office. After being reminded during counseling that there are indications of a criminal offense, if the taxpayer understands and is willing to correct their tax return and pay the underpaid tax, the case is considered closed. However, if after being reminded, the taxpayer refuses to disclose the inaccuracy and does not correct the tax return and make the payment, it will be followed up with law enforcement proceedings related to criminal acts in the field of taxation through a Preliminary Evidence Examination, which may end in an investigation and trial in court.

The enactment of the Taxation Harmonization Law (HPP Law) has brought significant changes to the tax law enforcement process. The clear difference is related to lighter penalties for taxpayers. Previously, the penalties under Article 44B were all four times the amount of state losses. Under the UU HPP, penalties are differentiated depending on the article violated: for violations of Article 38 of the KUP Law, the penalty is 1 times the amount of state losses; for violations of Article 39 of the KUP Law, the penalty is 3 times the amount of state losses; and for violations of Article 39A of the KUP Law, the penalty is 4 times the amount of state losses. This differentiation of penalties provides greater fairness as it is adjusted to the severity of the violation.

Data on the performance of investigations at the West Jakarta Regional Office of the Directorate General of Taxes from 2020 to 2024 shows a significant increase in the number of cases resolved using Article 8 paragraph (3) or 44B of the KUP Law, as shown in Table 2.

Table 2: Investigation Performance at the West Jakarta Regional Tax Office from 2020 to 2024 (Quantity and Billion Rupiah)

Investigation Performance	2020	2021	2022	2023	2024
The case file has been declared complete by the Prosecutor's Office (P-21)	2	3	1	3	-
The case files was resolved under Article 8 paragraph (3) or 44B of the KUP	-	-	2	1	10

Law					
Number of outstanding TPPU investigations	-	-	-	-	-
Deposit amount Article 8 paragraph (3) or 44B KUP Law (Rp)	-	-	1.76	5.08	143.82 *
Asset seizure value (Rp)	No data available on the value of seized assets				

Source: Data from the Examination, Collection, Intelligence and Investigation (PPIP) Division, processed by Researchers (2025)

*Note: Deposits worth IDR 132.81 billion constitute a layering crime under Article 39A letter a of the KUP Law
 Analysis of the modus operandi related to the completion of investigations shows that cases involving the issuance and/or use of TBTS Tax Invoices still dominate, as shown in Table 3.

Table 3: Modus Operandi related to the Completion of Investigations at the West Jakarta Regional Office of the Directorate General of Taxes from 2020 to 2024

	Description	Number of Cases				
		2020	2021	2022	2023	2024
1.	Issuing and/or using Tax Invoices not based on actual transactions (TBTS)	1	2	2	3	4
2.	Submitting an incorrect tax return	1	1	-	-	4
3.	Failure to remit taxes that have been collected	-	-	1	1	-
4.	Failure to submit tax returns	-	-	-	-	2
5.	Money Laundering and Corporate Crimes	-	-	-	-	-
6.	Failure to register for an NPWP/PKP and misuse of NPWP/PKP (and/or others)	-	-	-	-	-
7.	Amount	2	3	3	4	10
8.	Percentage of modes of issuing and/or using TBTS Tax Invoices ((1:7) x 100%)	50	66	66	75	40

Source: Data from the Examination, Collection, Intelligence and Investigation (PPIP) Division, processed by Researchers (2025)

The effectiveness of sanctions in creating a deterrent effect is an important indicator of the success of law enforcement. One taxpayer who had been sanctioned acknowledged the deterrent effect. The 100% sanction imposed, without any possibility of reduction, meant that they would not repeat the offense. In addition, the disclosure letter also contained a clause stating a commitment not to repeat the same violation.

However, the auditor provided a more comprehensive view of the effectiveness of sanctions. Although the main objective of the government in making very strict rules is to create a deterrent effect, the effectiveness of this deterrent effect in practice is influenced by psychological factors related to the nature and character of the taxpayer themselves. There are several cases of taxpayers who have not learned their lesson and continue to

repeat the same problems in subsequent years. On the other hand, there are also many taxpayers who, after invoking Article 8 paragraph (3), use this as a whip to improve their compliance and become better in the future.

Obstacles in the Implementation of e-Invoicing and Tax Law Enforcement

The implementation of e-Invoicing faces various obstacles, both technical and structural. From the user's perspective, the technical obstacles are mainly encountered in the early stages of system implementation. Taxpayers experience difficulties because they are not yet accustomed to using the application and require devices with specific specifications. However, after training by the tax office, these technical obstacles can be overcome, and taxpayers begin to get used to using the e-Invoice application.

From a structural perspective, supervisors highlight more fundamental problems. The main obstacle that still exists is the presence of fictitious companies with managers who are merely figureheads. In some cases, fake ID cards have even been used to establish companies. Another serious obstacle is the use of *virtual offices* as business locations to create fictitious companies. This practice complicates the process of verifying the physical existence of companies and becomes a loophole exploited by tax criminals.

To overcome these obstacles, the West Jakarta Regional Office of the Directorate General of Taxes has implemented an early detection system as a preventive measure. For transactions with certain criteria that are anomalous, such as taxpayers who initially had no transactions and then suddenly had a drastic increase in transactions, *suspension* or temporary freezing measures can be taken to prevent TBTS practices from spreading to other taxpayers. This anomaly detection system enables the DGT to identify suspicious transaction patterns more quickly.

The verification process has also been strengthened as a crucial measure to prevent system abuse. At the time of initial *NPWP* registration, taxpayers are required to undergo an ID card check, which is then photographed and properly documented. Account Representatives are required to take photographs and include them in their AR reports during visits to taxpayer locations. This documentation is very useful for searching for individuals if TBTS practices are discovered in the future, so that the perpetrators can be identified and prosecuted in accordance with applicable laws.

Based on the research findings, it can be concluded that e-Invoicing is effective in improving the efficiency of tax administration and providing convenience for taxpayers and tax authorities in the *real-time* verification process. However, e-Invoicing is not yet fully effective in eliminating TBTS Tax Invoice practices because the system is only capable of validating administrative aspects without being able to verify the economic substance of the transaction. Law enforcement is carried out in stages based on the *ultimum remedium* principle with proportional sanctions, but its effectiveness depends on the taxpayer's financial capacity to recover state losses. The main obstacles include gaps in identity verification, the use of figurehead directors, misuse of access credentials, and the *post-audit* nature of law enforcement. Optimization efforts continue to be made through the strengthening of early detection systems and improved verification at the taxpayer registration stage.

Efforts to Overcome Obstacles to the Implementation of e-Invoicing and Law Enforcement

The West Jakarta Regional Office of the Directorate General of Taxes has implemented an early detection system to identify suspicious transactions as a preventive measure to minimize TBTS Tax Invoices. Efforts are made on transactions with certain criteria, such as anomalous transactions, for example, taxpayers who initially had no transactions suddenly have a surge in transactions, which can be suspended to prevent them from spreading. The early detection system focuses on identifying unusual or anomalous transaction patterns to prevent TBTS practices from spreading further and causing greater losses to the state. In addition to the data-based detection system, the West Jakarta Regional Office of the Directorate General of Taxes also conducts internal collaboration efforts for early prevention through the involvement of Account Representatives (AR). This effort is carried out by summoning taxpayers to the Regional Office, accompanied by AR, to discuss anomalous transactions as a form of prevention or early detection. The collaborative approach involving AR in the early detection process demonstrates an effort to strengthen supervision at the operational level,

where ARs who have direct knowledge of taxpayer profiles and characteristics can make an important contribution in identifying transactions that do not conform to normal business patterns.

Strengthening the verification process is a crucial effort in preventing the issuance of TBTS Tax Invoices from the early stages. The effort is carried out at the beginning of the Taxpayer Identification Number (*NPWP*) registration, where taxpayers are required to check their ID cards, which are then photographed and documented. Strengthening verification through ID card checks and photo documentation of administrators is an effort to ensure the authenticity of the identity of the administrators who will be responsible for issuing Tax Invoices.

For future law enforcement purposes, AR officers are required to at least take photographs and include them in the AR report during visits to taxpayers. This documentation is useful for searching for individuals if TBTS practices are discovered in the future. This optimization of verification has a dual function, namely as a preventive mechanism to ensure that the registered administrators are the individuals who actually run the company's operations, and as a tool in the law enforcement process for tracing and identifying perpetrators.

To overcome the problem of missing documents, which is an obstacle in the audit process, the West Jakarta Regional Office of the Directorate General of Taxes strives to ensure that the gap between the tax year and the year of audit, both in Preliminary Evidence Examination and Investigation, is not too wide. By shortening the time gap between the tax year and the time of audit, the possibility of the documents still being available will be greater, so that the audit process can be carried out more effectively. This effort also has a psychological effect on taxpayers, making them aware that supervision is being carried out intensively, thereby increasing voluntary compliance.

Regulatory improvements through the HPP Law and its derivative regulations are the government's efforts to improve the effectiveness of law enforcement. The improvements made do not only focus on sanctions but also on increasing the transparency, speed, and accountability of the law enforcement process. More rigid and structured arrangements at each stage of the audit provide better legal certainty for all parties. A more rigid administrative process is regulated, starting from the Examination Order, Procedures, to the method of requesting information, which aims to increase transparency, speed up the process, and improve accountability

CONCLUSION

The implementation of the *e-Invoice* system has significantly improved the efficiency of tax administration through the digitization of invoice issuance and VAT return reporting procedures. This system has succeeded in transforming administrative governance to be more transparent and facilitating the mechanism for real-time tax invoice confirmation. However, substantively, the implementation of *e-Invoicing* has not been able to completely eliminate the practice of Tax Invoices Not Based on Actual Transactions (TBTS). This is due to the limitations of the system, which is only capable of validating formal- administrative accuracy without the capability to verify the material accuracy and economic substance of each reported transaction. The law enforcement strategy implemented by the West Jakarta Regional Office of the Directorate General of Taxes is in line with the principle of *ultimum remedium*. This approach prioritizes the recovery of state revenue losses through administrative sanctions and the disclosure of false acts as stipulated in the HPP Law. However, the effectiveness of this law enforcement is still hampered by structural manipulative practices, such as the use of fictitious identities ("puppet directors"), misuse of access credentials, and the use of *virtual office* addresses, which complicate the physical verification process and the tracing of the responsible legal entities.

Mitigation efforts through an *early detection* system based on analytical data to identify transaction anomalies have become a crucial preventive instrument. Strengthening verification procedures at the stage of confirming Taxable Entrepreneurs (*PKP*) and optimizing field documentation by *Account Representatives* has proven to be able to strengthen the database for future legal purposes. Implications and Recommendations The results of this study imply the need to strengthen the *e-Invoice* system through the integration of third-party databases and the use of biometric technology in the authentication process to close loopholes for identity abuse. The Directorate General of Taxes are expected to optimize the use of *data analytics* more massively to detect fictitious transaction *layering* schemes early on. For future researchers, it is recommended to conduct a comparative study on the

effectiveness of law enforcement after the full implementation of *the Core Tax Administration System* (CTAS) to see the evolution of early detection capabilities for systemic tax violations.

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