

Optimalisasi Penilaian Pajak Untuk Menguji Kepatuhan Material Wajib Pajak Dalam Meningkatkan Penerimaan Pajak

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Optimization of Corporate Tax Assessment To Increase State Income Revenue

Dadang Suwanda.

Sumedang Governance Institute of Home Affairs

Rahmat Heryat Furqon

Universitas Pasundan Bandung

ABSTRACT

Tax is a huge potential source of revenue. A country's collection system, both Self Assessment and Official Assessment, greatly influences the increase in receipts of these government funds. Assessment test of corporate taxpayer compliance. The assessment test to obtain an objective and professional value for the object of appraisal following valuation standards and tax provisions so that state revenue can increase. The methodology used is based on the type of qualitative research, and the researcher can find an understanding or interpretation of a phenomenon that is happening. Descriptive qualitative research is using literature or literature study that focuses on explaining the research results obtained by the researchers by collecting in-depth interview data. The results of the study show that while business valuation is accomplished to determine the value of an object of appraisal objectively and professionally according to valuation standards and tax regulations on business continuity (going concern), including in business ownership interest, as well as transactions and everything that influences to corporate value.

Keyword: Appraisal, Taxpayer Compliance, Corporation, State Revenue

1. INTRODUCTION.

Tax is the key for the state because it is one of the sources of state revenue that aims to meet the needs of a country (Dewimta and Setiawan, 2016). (Jane Frecknall-Hughes, 2017), tax is the main pulse to keep the country standing and finance development for the welfare of its people, despite the many constraints it faces (Greve, 2022, Morel & Palme, 2018). Tax is coercive contributions and must be paid by individual, corporate, or corporate taxpayers. The corporate tax is included in direct tax that must be paid directly by the taxpayer and is usually paid periodically.

The success of implementation of taxation is supported by the compliance of each taxpayer in carrying out their tax obligations (Carnahan, 2015; Klepper & Nagin, 1989; Shakkour et al., 2021; Winoto et al., 2022). In Indonesia, it implements a self-assessment system, namely where the foremost aspect that affects tax compliance is the tax obligation itself so each taxpayer has the responsibility to fulfill all their tax obligations in paying or reporting accurately and on time (Wadesango et al., 2018).

Taxpayer compliance is an action that reflects obedience and awareness of order in the tax obligations of taxpayers by making payments and reporting the periodic and annual taxation of the taxpayer concerned for both groups of people and own capital following applicable tax provisions (Natprayant et al., 2022).

Taxpayer compliance includes compliance with the recording or recording of business transaction compliance with reporting business activities following applicable regulations, and fulfillment with all other tax regulations. Among the three types of fulfillment, the easiest to observe is compliance with reporting business activities because all taxpayers are obliged to submit reports on their business activities every month and/or every year in the form of conveying tax returns (SPT) in each period or year. Some taxpayers have poor compliance by not making and reporting the periodical business activity reports correctly, fully, and clearly, either monthly, periodic, or annual reports, this kind of taxpayer amounts to most all registered taxpayers. It should be a more serious concern for the government so that this problem can be resolved and monitored, one of which is by assessing the testing of taxpayer compliance that has been accomplished.

Assessment of taxpayer's material compliance is accomplished with an audit strategy, one of which refers to PMK No. 22/PMK.03/2020 Procedures for Implementing Transfer/Advance Pricing Agreement (APA), but some things cannot be done with an audit strategy, they can be done with an assessment strategy as in Article 13 paragraph (1) letter d, namely by using the tangible asset and/or intangible asset valuation, method of the business in valuation.

Valuation is executed by defining, quantifying, and justifying related variables to calculate the value of the corporations. Valuation also has the function of special consideration in determining investment, funding, and dividend decisions (Djaja, 2018). Therefore, valuation plays a key in many areas of finance corporate finance, mergers and acquisitions, and portfolio management. Mergers and acquisitions also can be applied by corporations to save the tax, where the tax paid by two corporations combined perhaps be lower than the tax paid by them as individual corporations (Damodaran, 2017). For tax purposes, an appraisal can be performed to obtain a value for an objective and professional appraisal object according to valuation standards and tax provisions (Directorate General of Taxes, 2020).

When taxpayers report the acquisition price or residual book value of tangible assets that are indicated to be unreasonable, so that it affects depreciation costs as mandated by article 11 of the Income Tax Law or indications of impropriety in the acquisition price or residual book value of intangible assets so that amortization costs become inappropriate as mandated by article 11A of the Income Tax Law or where there are indications of abnormal things on income from property transfer transactions on land and/or buildings, construction service businesses, real estate businesses, land and/or building rentals subject to final Income Tax article 4 paragraph 2 letter d of the Income Tax Law. As described above to accomplish tax valuation, data and data access are needed to conduct a tax assessment because good data will produce the perfect value as explained by Adler and Kitchin (Soegiono, 2017) that data is reliable to be the most fundamental element that must be known as the process of discovering, creating, and applying knowledge to answer problems. The data is illustrated in the knowledge pyramid Data Information Knowledge and Wisdom (DIKW).

Based on the description above, the problem of testing the material compliance of taxpayers on corporate actions, namely the transfer and acquisition of assets in the context of merging, consolidating, dividing, or taking over a business, including taxpayers who have a special relationship with the assessment strategy is expected to increase the potential for tax revenue, therefore it is necessary to know in advance the existing conditions of the organizational performance of the research locus to determine the starting point for this research and the future organizational performance to be achieved so that organizational performance is more optimal, namely increasing tax revenue.

2. METHODS

This research is a type of qualitative research, so the researchers can find an understanding or interpretation of a phenomenon that is happening. Descriptive qualitative research is using literature or focused literature studies to explain the results of research obtained by researchers with in-depth interview data collection.

The interview questions with the informers were made based on the elements of the data the results of the interview were analyzed by decryption analysis, which is a method for analyzing, describing, and summarizing various conditions, also situations of the various data collected in the form of interviews or observations regarding the problem under study that occurred in the field (Cloutier & Ravasi, 2021; Gertner et al., 2021; Majumdar, 2022; Shakkour et al., 2021).

The purpose of description analysis is to make a description, description, or painting systematically, factually, and accurately about the facts, properties, and relationships between the phenomena investigated. Descriptive-qualitative research methods are focused on problems based on facts carried out through observation, interviews, and study documents. The method was chosen as one of the writing methods to obtain an overview of the field and the implementation of an assessment of the material compliance of corporate taxpayers in relation to increasing state revenue.

3. RESULT AND DISCUSSION.

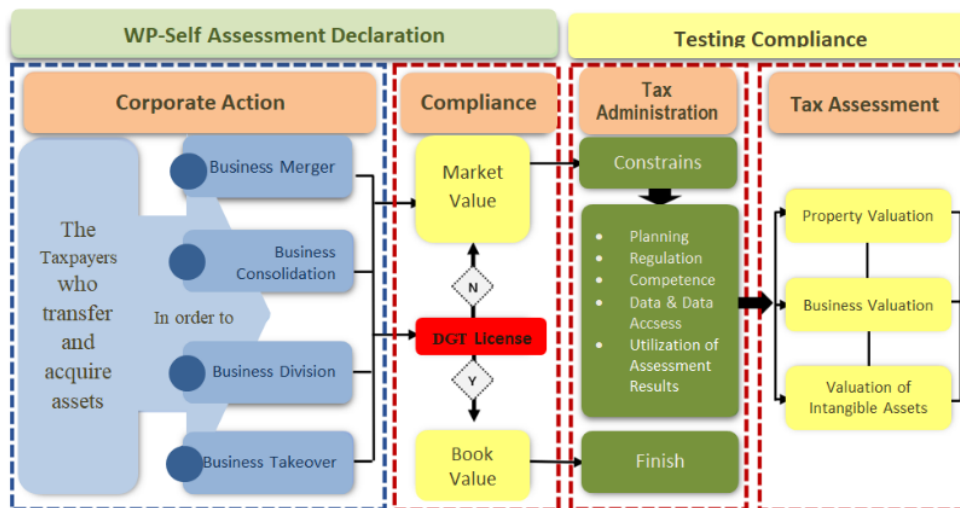
The discussion in this study connects the research results and aligns with the government's strategic plan in the tax sector so that the strategies produced in this study can increase state revenue to taxes. In the government's strategic plan, one of the significant points is the optimization of tax valuation to support tax revenue which is not only limited to corporate taxpayers, namely property valuation, business valuation, and intangible asset valuation that is expected to be an added value in the quality of tax audit results on corporate actions.

Property valuation is accomplished to determine the value of an object objectively and professionally by valuation standards and tax regulations according to legal concepts following the interests, rights, and benefits of property ownership. Meanwhile, business valuation is accomplished to determine the value of an object objectively and professionally following valuation standards and tax regulations continuity going concern business, including interests and ownership (business ownership and interest) as well as transactions and everything that affects the value of the corporations. While the valuation of intangible assets is performed to determine specific value objectively and professionally following regulations for non-monetary intangible assets in physical form that is identified or unidentified (goodwill). (SE-54/PJ/2016 Regarding Technical Guidelines for Property, Business, ATB Valuation for Tax Purposes, 2016).

3.1. There are many constraints in tax assessment to test taxpayer material compliance at the West Java I DGT Regional Office and efforts are needed to minimize these constraints.

Specifically to answer the factors that become constraints in testing taxpayer material compliance at the West Java I DGT Regional Office. The phase I, researchers asked questions of Functional Tax Assessors nationally, namely those in charge of all Tax Service Offices, Regional Offices, and the Head Office of the Directorate General of Taxes consisting of 69 informants to provide a complete picture of the problem. The phase II, after obtaining a national general overview and summarizing it, the researcher makes it as reference material for informants at the research locus, namely the Tax Appraiser (FPnP) in the West Java I Regional Office of the DGT. Phase III, at this stage, deepens the significant points that have been obtained in phase I and II by conducting depth interviews against Tax Appraiser informants in the West Java I Regional Office of the DGT until they get a saturation point in the sense that there are no more answers from the three informants.

Based on the results of the depth interview, the researcher categorized them into five categories, namely Planning, Regulation, Competence, Data and Data Access, and Utilization of Assessment Results. The flow is as shown below.



Picture 3.1. Flowchart of Constraints in Tax Assessment

3.1.1. Planning

Planning the object of tax assessment is determined in two ways, there are requests and proactivity. The demand means a request for tax assessment from the Tax Service Office or the West Java I DGT Regional Office or from outside the West Java I DGT Regional Office, either in the context of Tax Audit, Tax Monitoring, or the context of Tax Collection. Initiative means determining the object of assessment based on specific criteria.

A total of 12 informants out of 69 informants stated that generally, the constraints in planning the object of assessment are determining the criteria for the assessment object still manually, no system provides certain notifications on the taxpayer's declaration report in the Annual Tax Return that signals if the declaration has indications of non-compliance that require tax assessment. Because it is manual, it requires considerable time and resources quite enough only to determine the assessment object.

3.1.2. Regulation

Based on the results of interviews with Tax assessors, it is known that 38 out of 69 informants stated that the constraint in tax assessment is regulation. Regulations governing the assessment function for taxation are not robust when compared to tax audits, the assessment tax regulations are still at the level of the Minister of Finance Regulations, Perdirjen, or Circular Letters. The provisions related to the Assessment for Taxation should be regulated in law that regulates or authorizes the Minister of CQ Finance Directorate General of Taxes to conduct an Assessment for Taxation.

Because the regulations are still not robust and unclear led to the authority of the assessor is still limited, and some of the regulations related to appraisal are not implemented in vertical units because of the phrase "may" and not an obligation so that unit leaders and supporting applications cannot execute the results of appraisal activities.

Similarly, the proactive assessment and the implementation of the appraisal upon request for assessment assistance become ineffective due to limited authority, for example, the limitation to request data directly to the taxpayer that can only be performed via AR. It included the tax regulations that regulate the utilization of Value for Tax purposes from tax assessment results.

Regulations to support assessment activities, such as the formation of the assessment team, utilization of the Assessment Outcome Report, and improvement of the assessment technical guidelines also do not exist. DGT appraisers often lose in formal objections or appeals due to the weak legal basis for appraisal, which for the time being limited to the Circular Letter of the Director General of Taxes. In addition, the regulations are less rigid so that the implementation of assessment activities is not uniform and the application in the field is very wide open, so there needs to be special handling so that the execution of the assessment is uniform.

Including when conducting tax assessments in case of the tax object and the tax subject are in different KPP areas so if the taxation potential is in a different KPP with the assessor, the assessment process tends not to continue.

3.1.3. Competence

Based on the results of the interviews, it is known that out of 69 informants, that 14 informants stated the constraint in tax assessment is the competence of the appraisers. Some of them declared that the lack of supporting technical competencies (e.g. civil engineering in property valuation or financial management in business valuation), understanding of the application of valuation methods and techniques based on the required valuation approach is still not very good, not enough knowledge regarding the object of valuation, both industry regulations, legal (law), and taxation, the constraint depends on the level of understanding of each appraisers.

3.1.4. Data and Data Access

According to the informants, the most dominant constraints in tax assessment are data and access data. Regarding data access, appraisers have difficulties because many data accesses are not opened for appraisal positions in the DGT, even though data is significant to

produce good quality values. What is meant by data in this discussion is the power related to the implementation of tax assessment, which is divided into internal data and external data, when the data access becomes a constraint due to the impact of regulations that cause the appraiser's authority to access data to be limited. Data access is limited so that assessment objects in the area of authority cannot be accessed.

Internal data, namely data that exists and is available in the DGT database for tax assessment purposes, assessors do not have access (default) to the DGT database to support the assessment process such as financial statements, balance sheets, AHU data, etc., sometimes the data is incomplete or even inaccessible, causing the data on the object of assessment to be incomplete if they need data so they must apply for expansion of access rights first.

External data, which is data required for the tax assessment settlement must be obtained from taxpayers or other third parties. It is difficult to achieve because tax assessors do not have the authority to deal directly with taxpayers, likewise requests to third parties, so data requirements must go through the AR or Tax Auditor according to the implementation of assessment assistance at the supervisory level or the audit level. Specific data from taxpayers are not provided for several reasons.

3.1.5. Utilization of Assessment Results.

Approximately 28 informants out of 69 informants argue that there are constraints in tax assessment as the utilization of the assessment results mechanism is not yet fully and clearly regulated. Several informants explained that it was necessary to monitor the utilization of the assessment results, the system has not yet accommodated feedback on the final value and/or potential tax conclusions of the report assessment of how much has been paid or approved by the Taxpayers, so the results of the assessments cannot be observable effectiveness because it is still not connected to the DGT core application, the results assessment report which used as material for the LHP2DK (AR) unmonitored, and the assessment results were acquired can follow by extracting tax potential until payment made by WP Utilization of the assessment results.

In some cases, the appraisal report is only considered an analysis without the appraiser given the opportunity for exposure, likewise in tax monitoring, the appraisal results are only used as a means of clarification which can easily deny the apparent data and explanations by the taxpayer. Even the assessment results are considered to be still in the form of opinions, not as an implementation of the authority of the Director General of Taxes regarding the determination of market/fair value. For example, the provisions of Article 18 in paragraphs 4 and 3 of the PPH Law should become an effective legal umbrella for valuation so that the results of the appraisal report can be used as the basis for tax determination, following the authority of the Director General of Taxes. In addition, the provisions of Article 10 in paragraph 1 of the Income Tax Law.

The reluctant tax inspectors use the assessment report because it delays legal certainty, similarly, the unit chief so is reluctant to use the assessment report because of the long process if it goes to objections and appeals. In addition, the utilization of the assessment results is still gray or half and half depending on the understanding of the assessment user (AR, Examiner, PPNS, and Bailiff).

Based on the five categories of tax assessment constraints in testing the material compliance of taxpayers faced nationally, then it was confirmed to informants of Tax Assessors in the West Java I DGT Regional Office.

The results of interviews with informants stated that several factors are constraints in optimizing tax assessments to test material compliance, among others: not many ARs or Examiners are aware of the tax assessment function, there is no real-time trigger data available when a share transfer transaction occurs so that usually the transaction is only known a few months or several years later, there are still limitations in the knowledge and experience of tax assessors in conducting tax assessments because they have not done many appraisals for tax purposes, especially stock assessments.

The informant further explained that the factors that become constraints in valuation optimization also have other external factors that must be considered, including that there are

still many taxpayers reporting incomplete data and even untruthful data reported by taxpayers in annual tax returns such as data on shareholders, financial reports reported by taxpayers sometimes do not meet standards or are not as they should be. Another internal factor that also must be considered to optimize material compliance testing of taxpayers in the West Java I DGT Regional Office is the lack of access from the Tax Assessment Functional to confirm directly without going through the Account Representative or the Tax Auditor Functional to the transfer found directly by the Tax Assessment Functional or reported by the taxpayer itself.

It also explained that the factors that become constraints in the strategy of optimizing tax assessment in testing the material compliance of taxpayers in the West Java I DGT Regional Office, namely data related to reports from taxpayers in the form of financial statements and lists of corporate assets that are not complete, the functions of supervision, examination and the section in the field of investigation that is not optimal and has not synergized thoroughly against the assessment activities, the limited assessment function in collecting data directly from taxpayers, which are not allowed by the provisions to request data directly from taxpayers.

3.2. The need for a tax assessment optimization strategy to test the material compliance of taxpayers in increasing tax revenue.

3.2.1. Tax Assessment Planning.

Make tax assessment planning to verify data to detect taxpayer compliance. It is a consequence of Indonesia's self-assessment taxation system.

3.2.2. Tax Assessment Program to Test Taxpayer Compliance.

Having an annual program of tax assessment activities on a national scale which is the breakdown per DGT Regional Office, is because taxpayers who carry out corporate actions, such as transfer of shares, both corporate and individual taxpayers located, are not always located in the working area of the tax assessment object so that the tax potential from the assessment results can be seen nationally.

This study is specifically for taxpayers who carry out corporate actions, especially taxpayers who transfer assets in the context of merging, consolidating, expanding, or acquiring a business, where taxpayers must use market value. May use book value if authorized by the Director General of Taxes.

Have a priority scale in conducting tax assessments of taxpayers who transfer assets in the context of mergers, consolidations, divisions, or business takeovers, for example in terms of time such as priorities that will expire tax or from the amount of money or specific business sectors or based on large taxpayers both business entities or individual taxpayers. It is related to risk management (ability to pay, etc.).

The extent of follow-up of KPP is registered against taxpayers who transfer assets in the context of a merger, consolidation, expansion, or business takeover.

Evaluating the impact of tax assessment on tax compliance is necessary to measure the effectiveness of tax assessment performance. Both at the level of supervision, examination, and appeal objections. Measurements can be in the form of the amount of tax paid according to the results of the tax assessment, cases on reluctances and appeals whose cases are won or defeated as lessons learned, and fixing weaknesses both in terms of regulation and improving human resources.

3.2.3. Uniformity of Tax Assessment Program Implementation.

The need for uniformity in implementing tax assessment programs refers to several legal events or transactions in tax regulations that require tax assessment according to the legal hierarchy, such as general tax assessment guidelines at the Minister of Finance Regulation level, Technical Guidelines for Tax Assessment according to Industry Sector, etc.

To improve the competence of human resources in the field of tax assessment, structured and continuous training is needed, as well as specialized training for specific and rare cases, including studying Tax Court decisions to correct weaknesses in tax regulations and get an idea of what expertise is needed to handle these cases.

Tax assessment regulations or the guidelines such as technical guidelines need to be updated periodically following the development of the taxpayer's business or based on the business sector.

3.2.4. Quality Control of Tax Assessment.

There needs to be a team responsible for ensuring the quality of tax assessments that highlights quality issues, whether high quality, lack of quality, or constraints in achieving the quality of tax assessments accomplished regularly so that the assessment reports issued are valid and also the quality can be accounted for at the level of tax objections and appeals.(TADAT Secretariat, 2019).

3.2.5. Monitoring of Tax Assessment Effectiveness.

There needs to be a management team from the tax authority that specifically reviews the effectiveness of the tax assessment function accomplished regularly, in terms of time, for example, per quarter, per six months, or year. And the supervision is based on a per-job basis.

Also, it measures professionalism and competence in accomplishing the tax assessment function with specified predetermined criteria.(TADAT Secretariat, 2019).

3.2.6. Use of Automation System

To detect that the tax obligations of corporate actions have been reported and the material namely the amount that should have been issued, then the system needs to be integrated third-party database system, such as data on changes in share ownership reported to the Ministry of Law and Human Rights with the DGT database system, especially the book value that was the last reported through the taxpayer's annual tax return (TADAT Secretariat, 2019).

3.2.7. Monitoring the Tax Gap.

To know that taxpayers who perform corporate actions have fulfilled their tax obligations that are necessary to have a measurement tool that can categorize the taxpayer as compliant or non-compliant. Therefore, monitoring the tax gap is significant, either at the macro level or based on the results of tax assessments that have been carried out with their tax potential or matching with third parties, for example, AHU data, Notary.(TADAT Secretariat, 2019)

Referring to the opinion (David & David, 2017) that measures the appraisal of corporate growth that appears from the belief that the value of any business must be based on the future benefits obtained by the owner in the form of net income. The conservative rule mentions that the value of a corporation is five times the net profit achieved by the corporation today. David emphasized that when using this approach, the concern is that corporations under normal conditions will suppress profits on their financial statements to minimize taxes.

The author argues that to monitor the tax gap so it can compare the book value with the of the taxpayer at the time of the corporate action. The market value of the corporations at the time of the corporate action is five times the net profit at the time of the corporate action. Therefore, the financial statements submitted by the taxpayer to the tax authority are significant to observe the tax gap on this corporate action.

4. CONCLUSION

The consequence of the Indonesian taxation system that adheres to Self-Assessment is taxpayer compliance and effective and efficient tax administration for optimal tax revenue. Therefore, it is necessary to optimize the tax assessment strategy as one alternative to testing the material compliance of taxpayers in increasing tax revenue in the Regional Office of DGT West Java I. To realize the strategy is necessary to make a tax assessment plan to verify data to detect taxpayer compliance. The tax assessment program to test taxpayer compliance must have a priority scale in conducting tax assessments of taxpayers who transfer assets in the context of mergers, consolidations, divisions, or business takeovers, for example in terms of time, namely priorities that will expire tax, or from the nominal amount of transactions, or specific business sectors, or based on large taxpayers, both business entities and individual taxpayers. It is related to risk management (ability to pay, etc.). Need for uniformity in the implementation of the tax assessment program. It refers to several legal events or transactions in tax regulations that require tax assessments must be guided by clear legal rules. Supervising the quality of tax assessments is necessary to form a team responsible for ensuring the quality of tax assessments carried out regularly so that the assessment reports published are valid and their quality can be accounted for. For the effectiveness of tax assessments supervise, it is necessary to have a management team from the tax authority that specifically reviews the effectiveness of the tax assessment function accomplished regularly, measuring professionalism and competence in carrying out the tax assessment function with specific predetermined criteria.

The use of an automation system is to detect the taxation obligations of corporate actions already reported and the material that is the amount that should issue, so the DGT database system should integrate with the third-party database of the system to be more effective and efficient. The monitoring the tax gap, there needs to be a mechanism to measure the tax gap of taxpayers conducting corporate actions in the context of merger, consolidation, expansion, or business takeover that has not been implemented yet.

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