

# **A PHENOMENOLOGICAL STUDY OF OBSTACLES AND SOLUTIONS IN THE IMPLEMENTATION OF E-FAKTUR FOR ENHANCING THE EFFECTIVENESS OF VALUE ADDED TAX (VAT) COLLECTION**

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## **Abstract**

This research aims to identify and understand the obstacles and solutions in the implementation of e-Faktur as an effort to improve the effectiveness of Value Added Tax (VAT) collection in Indonesia. Using a qualitative approach with a phenomenological study method, this research delves into the direct experiences of taxpayers, tax consultants, and Directorate General of Taxes (DGT) officials in applying the e-Faktur system. The results indicate that the main obstacles include a lack of digital literacy among small and medium-sized enterprises, technical issues with the e-Faktur system, and insufficient socialization and guidance from tax authorities. On the other hand, identified solutions include increased education and training for users, the development of more reliable and user-friendly information technology systems, and strengthened communication between the DGT and taxpayers. These findings underscore the importance of a holistic and collaborative approach to optimize e-Faktur implementation in supporting tax compliance and increasing state revenue from the VAT sector.

**Keywords:** e-Faktur, VAT, phenomenological study, tax collection effectiveness, obstacles, solutions

## **Introduction**

Tax is a primary source of state revenue, playing a crucial role in financing national development. Among various types of taxes, Value Added Tax (VAT) contributes significantly to state revenue, particularly from the domestic consumption sector. To enhance the effectiveness of VAT collection and minimize tax evasion and manipulation practices, the Indonesian government, through the Directorate General of Taxes (DGT), has implemented the e-Faktur system since 2014.

e-Faktur is an electronic system designed to record, manage, and report tax invoices digitally. This innovation is expected to increase transparency, accuracy, and efficiency in VAT reporting, as well as strengthen supervision by tax authorities. Despite its many advantages,

the implementation of e-Faktur has not been free from various challenges, especially concerning taxpayer readiness, technological infrastructure, and understanding of regulations.

In practice, many taxpayers—especially small and medium-sized enterprises—still face difficulties in operating the e-Faktur system. Some common obstacles include limited digital literacy, technical disruptions to the system, and insufficient socialization and guidance from the DGT. These obstacles not only hinder taxpayer compliance but can also impact the overall effectiveness of VAT collection.

This research employs a qualitative approach with a phenomenological method to deeply explore the subjective experiences of parties involved in e-Faktur implementation, specifically regarding the obstacles encountered and the solutions applied or hoped for. By understanding this phenomenon from the perspective of field actors, this research is expected to contribute concretely to formulating more responsive and implementable policy strategies in supporting the optimization of VAT collection through e-Faktur. Technical issues and a lack of socialization support from tax authorities also act as impediments (Wibowo, 2021). These obstacles can reduce compliance levels and disrupt the effectiveness of VAT collection.

## **1. Literature Review**

### **1.1 Concept of Value Added Tax (VAT) and Tax Compliance**

Value Added Tax (VAT) is an indirect tax levied on the consumption of goods and services domestically. VAT is one of the main pillars of national tax revenue due to its broad nature, covering various economic sectors. According to Sihombing (2018), the effectiveness of VAT collection is highly correlated with an efficient administrative system and taxpayer compliance.

Tax compliance, as stated by Hidayat (2019), is influenced by many factors such as awareness, understanding of regulations, ease of administration, and trust in the system. In the context of VAT, timely and accurate reporting is crucial for optimizing potential state revenue.

### **1.2 Digitalization of Taxation and e-Faktur Implementation**

As part of tax reform, the DGT launched the e-Faktur (electronic invoice) system, which began to be implemented in stages since 2014. Based on the Director General of Taxes Regulation Number PER-16/PJ/2014, e-Faktur aims to replace manual invoices and improve the integrity of tax reporting.

According to Putri & Ananda (2020), the implementation of e-Faktur aims to enhance the efficiency, accuracy, and transparency of VAT reporting. With this system, every tax invoice must be uploaded and validated in real-time through the DGT server. This prevents invoice duplication, data manipulation, and accelerates administrative processes.

The advantages of e-Faktur include time efficiency, ease of transaction tracking, and stronger supervision by tax authorities. However, in practice, e-Faktur implementation is not entirely free from challenges, especially for small and medium-sized enterprises (SMEs) who have limitations in terms of technology and administrative understanding.

### **1.3 Obstacles in e-Faktur Implementation**

Previous research has identified various obstacles faced by taxpayers in implementing e-Faktur. Fauzi & Nugroho (2020) highlight low digital literacy among SMEs as a primary impediment. Many taxpayers are still unfamiliar with tax software or digital invoice upload procedures.

Wibowo (2021) adds that technical obstacles such as frequent system errors, server downtime, and a lack of technical support from the DGT cause frustration among users. This is exacerbated by minimal training and socialization from the authorities, leading many taxpayers to feel confused when encountering problems.

In addition to technical and knowledge factors, there are also non-technical obstacles such as additional administrative burden. SMEs with limited resources feel burdened by the obligation to report e-Faktur regularly. The absence of specialized tax staff in many SMEs also contributes to often suboptimal reporting.

### **1.4 Solutions to Improve e-Faktur Implementation Effectiveness**

Various studies provide several solutions to overcome obstacles in e-Faktur implementation. Halim & Lestari (2022) suggest the need for intensive and continuous training on the use of digital tax systems. This training should not only be technical but also include an understanding of tax regulations and obligations.

Siregar (2020) emphasizes the importance of developing more user-friendly, stable, and accessible technology systems, especially for SMEs in remote areas. Improvements in interface display and intuitive features are deemed to reduce reliance on third parties and increase taxpayer efficiency in reporting.

From an institutional perspective, Nugraha (2019) stresses the importance of collaboration between the DGT, business associations, and tax training institutions. Through this synergy, training and socialization can reach more business actors, especially in remote areas that have traditionally had limited access to information.

Furthermore, strengthening the DGT helpdesk and the availability of responsive consultation services are also key to improving user experience. When technical obstacles can be resolved quickly, compliance and trust in the digital tax system can increase significantly.

### **1.5 Phenomenological Approach in Tax Research**

In the context of qualitative research, the phenomenological approach is used to understand the subjective experiences of individuals in facing a phenomenon. Creswell (2013) states that phenomenology focuses on how individuals experience and give meaning to certain events.

In this research, the phenomenological approach is highly relevant because it aims to deeply explore the experiences of taxpayers, consultants, and DGT employees in implementing e-Faktur. This approach allows researchers not only to identify obstacles and solutions from a technical perspective but also to capture perceptions, expectations, and social dynamics that occur during the digital tax reporting process.

By using phenomenology, this research can produce a holistic understanding useful for making more adaptive and responsive policies to the needs of e-Faktur system users.

## **2. Method**

### **1. Research Approach**

This research uses a qualitative approach with a phenomenological method. The phenomenological approach was chosen to deeply understand the subjective experiences of taxpayers, tax consultants, and Directorate General of Taxes (DGT) officials in facing obstacles and implementing solutions during the e-Faktur implementation process. The researcher aims to capture the meaning of the direct experiences felt by the actors in the field.

### **2. Research Subjects**

The research subjects consist of:

- Taxpayers (especially SME actors)
- Tax consultants
- DGT employees within the Tax Service Office (KPP) environment

Informant selection was done through purposive sampling, meaning they were chosen based on specific criteria such as direct involvement in e-Faktur usage and implementation, and experience in encountering system obstacles.

### **3. Data Collection Techniques**

Data collection techniques in this research were carried out through:

- In-depth interviews: Used to explore informants' personal experiences and understanding of e-Faktur obstacles and solutions.
- Limited participant observation: The researcher directly observed the e-Faktur input and usage process in some business actors.
- Documentation: Secondary data was collected through official documents such as DGT regulations, e-Faktur guides, and reports or articles related to system implementation.

#### **4. Data Analysis Techniques**

Data analysis in this research uses a phenomenological analysis approach according to Creswell, which includes the following stages:

- Description of informants' experiences through interview transcripts.
- Identification of important themes emerging from the narratives.
- Grouping of meanings based on shared experiences of informants.
- Interpretation of the essential meaning of these experiences as a reflection of the phenomenon studied.

#### **5. Data Validity Test**

To ensure data validity, the researcher used the following techniques:

- Source triangulation: Comparing data from different informants.
- Member checking: Confirming interpretation results with informants to ensure the accuracy of meaning.
- Audit trail: Maintaining transparent records of the data collection and analysis process to demonstrate the validity of the research process.

This research uses a qualitative approach with a phenomenological method, aiming to deeply explore the subjective experiences of actors involved in e-Faktur implementation, such as taxpayers, tax consultants, and Directorate General of Taxes (DGT) officials. This approach allows researchers to understand meanings, challenges, and solutions from the perspective of the actors directly.

### **3. Research Results**

The results of this research were obtained from in-depth interviews with a number of informants consisting of taxpayers, tax consultants, and Directorate General of Taxes (DGT) officials at the Tax Service Office (KPP) level. Phenomenological analysis revealed that e-Faktur implementation in the field still faces a number of technical and non-technical obstacles. These obstacles were mapped into the following main themes:

#### **1. Limited Digital Literacy**

The majority of small and medium-sized enterprises (SMEs) experienced difficulties in operating the e-Faktur application. They admitted to being unfamiliar with the use of tax software, even for basic steps such as data input and reporting. This low digital literacy led to delayed reporting and errors in uploading tax invoices.

#### **2. Technical System Issues**

Several informants reported technical disruptions in the e-Faktur system, such as login errors, DGT server instability, and a lack of technical responsiveness when disruptions occurred. These conditions caused delays in the invoice creation and submission process, often leading to taxpayer frustration.

### **3. Insufficient Socialization and Guidance**

Information regarding e-Faktur policies and technical usage was considered still unevenly distributed. Taxpayers felt they received insufficient direct guidance or technical training from the DGT. This caused many users to feel confused when encountering problems and not knowing where to seek help.

### **4. Administrative Compliance and Operational Burden**

Some business actors felt that the e-Faktur reporting obligation increased their administrative burden. They felt the need to set aside specific time to understand regulations and ensure reporting was in accordance with rules. For small businesses with limited manpower and time, this became a significant challenge.

## **4. Discussion**

This research indicates that while the e-Faktur system has positive objectives in improving the efficiency and accuracy of VAT reporting, its implementation in the field still faces significant obstacles. Through a phenomenological approach, researchers successfully explored the subjective experiences of various stakeholders, such as taxpayers, tax consultants, and Directorate General of Taxes (DGT) employees, providing a real picture of the challenges they face and the solutions they implement or hope for.

One of the main obstacles found is the low digital literacy among business actors, especially Micro, Small, and Medium Enterprises (MSMEs). Many taxpayers are not accustomed to using electronic systems for tax administration purposes. They experience difficulties operating the e-Faktur application, both in inputting data, uploading files, and understanding reporting procedures. This low technological understanding leads to delayed reporting, input errors, and even failure to fulfill tax obligations.

On the other hand, technical issues often become a major hindrance. Some respondents revealed that the e-Faktur system frequently experiences disruptions, such as login errors, slow servers, or inaccessible applications during peak hours. These technical disturbances add psychological and operational burden on users, especially for business actors who must continue to run their business activities efficiently.

The lack of socialization and assistance from the DGT is also a dominant complaint. Many users feel that they do not receive sufficient information, training, or technical support. They often have to learn by themselves or ask for help from fellow users without adequate official guidance. This condition indicates a gap in the communication and education strategy applied by the tax authorities.

From the administrative burden perspective, e-Faktur is considered to add work for business actors, especially those who do not have special staff to handle tax reporting. Taxpayers must set aside time and effort to learn how to use the application, monitor reporting

schedules, and ensure compliance with ever-changing regulations. For some MSME actors, this is a major challenge that can reduce their focus on managing their business.

However, some informants have also implemented independent solutions to overcome these obstacles, such as searching for online tutorials, using tax consultant services, or participating in informal training. They also suggested that the DGT update the e-Faktur system to be simpler, more stable, and user-friendly. In addition, an active, responsive, and easily accessible helpdesk is a major hope for users.

In general, these obstacles directly impact the effectiveness of VAT collection. When reporting does not run smoothly, there is a risk of delays or even inconsistencies in reporting that can harm state revenue. Conversely, solutions aimed at improving system quality, technical support, and user education will significantly contribute to increasing compliance and tax collection effectiveness. Thus, e-Faktur implementation requires a more holistic and participatory approach. The government, through the DGT, needs to build a more inclusive training strategy, strengthen technological infrastructure, and improve the quality of public services so that the e-Faktur system can truly function optimally in supporting national tax revenue.

This research reveals various subjective experiences of stakeholders—especially taxpayers, tax consultants, and Directorate General of Taxes (DGT) officers—in the implementation process of e-Faktur as an electronic Value Added Tax (VAT) reporting system. From the results of interviews and observations, several main themes were found that describe significant obstacles and solutions to the effectiveness of VAT collection. Discussion

### ➤ **Low Digital Literacy of Taxpayers**

One of the most dominant obstacles emerging from informants is the low digital literacy, especially among Micro, Small, and Medium Enterprises (MSMEs). Many business actors admit that they are not yet accustomed to using digital systems for tax administration. Lack of knowledge in using basic e-Faktur features, such as data input, file generation, and uploading to the DGT server, often leads to delayed reporting.

This problem indicates that the success of digitalization is not only determined by the availability of the system but also by user readiness. The application of tax technology without being balanced with adequate education and training risks creating new obstacles in the administrative process.

### ➤ **Technical Disruptions and Infrastructure Limitations**

Another common complaint is technical disruptions in the e-Faktur system, such as system errors, server instability, and login difficulties during busy periods. Some informants mentioned that when the system is inaccessible, their business processes are

also disrupted because invoice creation is delayed. This, of course, directly impacts sales and tax reporting processes.

These technical problems indicate that digital transformation must be accompanied by an increase in reliable and scalable technological infrastructure capacity. System failures at critical times can actually reduce user trust in the tax system being reformed.

➤ **Lack of Socialization and Assistance**

Interview results also show that most taxpayers feel they do not receive sufficient guidance from the DGT, either in the form of technical training or direct outreach. Information regarding application updates, new rules, or how to overcome technical problems does not always reach evenly, especially in areas far from urban centers.

This phenomenon indicates weak two-way communication between tax authorities and taxpayers. In a constantly evolving system like e-Faktur, good communication is essential to create uniform understanding and increase taxpayer participation in the new system.

➤ **Additional Administrative Burden**

For MSME actors, the implementation of e-Faktur is considered to add administrative burden. Some informants stated that they have to allocate special time and resources just to understand the application and manually input data. The absence of special administrative staff in small businesses makes tax reporting a time-consuming activity that detracts from business focus.

This condition emphasizes the importance of designing a more user-friendly e-Faktur system that allows for the automation of simple processes. A complex system without simplification will actually decrease user efficiency and compliance.

➤ **Implemented and Expected Solutions**

Some solutions that emerged from the interview results include self-training by taxpayers through online tutorials, consultation with fellow business actors, and the use of tax consultant services. However, these solutions are not systemic and only reach certain groups.

The majority of informants hope that the DGT will improve direct technical assistance services, especially in regional areas, and provide a quick and easily accessible helpdesk. In addition, the development of a simpler, integrated, and error-free application is also considered a crucial step to support the sustainability of the e-Faktur system.



### ➤ **Impact on VAT Collection Effectiveness**

The obstacles found in the implementation of e-Faktur directly impact the effectiveness of VAT collection. A system that does not function optimally leads to delayed, incorrect, or even unfiled reports. This creates a risk of potential tax revenue loss and reduces the accuracy of fiscal data.

Conversely, solutions that lead to increased user capacity and system stability will encourage voluntary tax compliance. An effective and user-friendly e-Faktur system will accelerate the reporting process, minimize the risk of errors, and strengthen the DGT's supervision of taxable transactions.

## **5. Conclusion**

This research reveals that the implementation of e-Faktur in Value Added Tax (VAT) collection faces various obstacles stemming from limited digital literacy, technical system constraints, insufficient socialization and assistance, and an increased administrative burden for taxpayers, especially MSME actors. These obstacles not only affect the smooth use of e-Faktur but also impact overall tax compliance and collection effectiveness.

Through a phenomenological approach, this research successfully explored the direct experiences of taxpayers, consultants, and tax officers. The results show that to optimize e-Faktur implementation, there is a need for more reliable technological system support, regular training, improved technical assistance services, and a more equitable and accessible socialization strategy.

By improving these aspects, e-Faktur can function optimally as an instrument for transparency and efficiency in VAT reporting, and become an important means of promoting a sustainable increase in state revenue from the tax sector.

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