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Mechanism of Application for Overbooking Via E-Pbk for Errors in Filling in E-Billing Data at the Pratama Tax Service Office

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ARTICLE INFO	ABSTRACT
Article history; Received 20 May 2024 Accepted 06 June 2024 Published 10 July 2024 Corresponding author; Safrizal Keywords: Book Transfer; E-Billing; Tax; E-Pbk	Taxes are mandatory contributions from individuals to the government, regulated by law and enforced coercively. Tax administration requires taxpayers to remit their dues through a Tax Payment Slip (SSP) to the state treasury via designated payment locations. In alignment with the Directorate General of Taxes Regulation No. 26 of 2014 concerning the Electronic Tax Payment System, an E-Billing system was implemented. E-Billing facilitates electronic tax payments using a Billing Code. If taxpayers encounter issues in correctly inputting their tax data, they can submit an Overbooking application to reallocate tax receipts appropriately. As of December 12, 2022, the Directorate General of Taxes introduced E-Pbk (electronic book transfer), enabling taxpayers to request transfers electronically without visiting a Tax Service Office. This study aims to investigate the mechanism of Overbooking applications via E-Pbk for errors in E-Billing data at Tax Service Office xxx. Employing qualitative methods, data collection involved interviews and documentation analysis. The results reveal that the E-Pbk book transfer process commences with the taxpayer creating a DJP Online account. Taxpayers must prepare the files for transfer, specifically addressing E-Billing errors. Upon logging in and activating the E-Pbk feature on DJP Online, taxpayers can request book transfers online without visiting the Tax Service Office. The transfer results are delivered to the taxpayer within 21 working days either by post or can be collected at the registered tax office. This study elucidates the E-Pbk mechanism, enhancing understanding of the digital tax administration process.

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1. Introduction

Taxation plays a crucial role as a fiscal policy instrument and is fundamental to government finances and the stability of a nation's economy (Edwards and Tabellini 1991; Engen 1992). As a mandatory financial obligation imposed by governments on their citizens, taxes are intended to fund public needs, regulate wealth distribution, and lay the groundwork for a robust economy (Inman 1996). Over time, the concept and application of taxation have evolved in line with societal advancements, resulting in significant

changes in its structure, objectives, and implications for the global economy (Roseland 2000).

As per P. J. A., tax is an obligatory payment to the government, which can be enforced when needed, and is due from individuals who are required to make the required payments in accordance with current policies (Siregar and Aliah 2021). This contribution does not provide immediate advantages, but it is essential for funding overall expenses in accordance with the state's obligation to govern (Djajadiningrat S. I.

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2014). Tax is a compulsory contribution owed to the state by persons or companies, defined by its coercive nature as stated by law, without obtaining direct compensation, according to Indonesian Law No. 16 of 2009 Nurferiyanto (2024), which establishes the fundamental laws and procedures of taxation. The goal is to allocate these money towards the state's priorities in order to improve societal well-being. Within the domain of economic policy, taxation fulfills two primary roles: the budgetary role and the regulatory role. The budgeting function is essential as it encompasses the collection of taxes to pay government spending. On the other hand, the regulatory function highlights the importance of taxes in controlling and guiding economic activities. Government control over the nation's economy is made possible by effective tax governance (Elsa Alfa, 2021). For tax policy to best serve the interests of the economy and society, a balance between the regulatory and budgetary functions must be maintained (Halim 2023).

In accordance with the Government Regulation Number 50, 2022, Article 9, Paragraph 1, taxpayers must send taxes due via a Tax Payment Letter (SSP) to the state treasury via approved payment locations (Olviane 2022). The implementation of the Directorate General of Taxes Regulation (PER - 26/PJ/, 2014) has led to the adoption of an electronic tax payment system called E-Billing (Lailiyah 2019). E-Billing is a digital method of paying taxes that uses a billing number as the payment identification. The taxpayers utilize this distinct code, which is generated by the billing system, to submit their tax payments. E-Billing adoption simplifies tax payments by enabling taxpayers to conveniently make electronic payments. If taxpayers come across inaccuracies in data entry during the E-Billing procedure, they have the option to amend these mistakes through the registration process. Overbooking is defined as a sequence of actions to reallocate improper tax receipts to the correct tax receipts in the Republic of Indonesia's Regulation Number 242, 2014, which governs tax payment and monitoring procedures (Legal, Of, and Interest 2023). This guarantees that tax payments are in accordance with the responsibilities that the

taxpayer must fulfil (Luthan 2016; Sari, Luthan, and Syafriyeni 2020). The use of overbooking provides proof of paying taxes, which strengthens the foundation against administrative fines and double taxation by the tax services office. To rectify mistakes in the creation of E-Billing, one can submit a Book Transfer (PBK) application to the appropriate tax services office where the taxpayer is registered, following the required criteria. On the 12th of December in 2022, the Department General of Taxation implemented E-Pbk, which stands for electronic book transfer. With the help of the program E-Pbk, taxpayers can electronically complete book transfer requests without having to wait in line at the tax services office.

Previous studies on the book-entry transfer procedure at the Karanganyar Pratama Tax Services Office have been done (Seka & Safrizal, 2023). The studies demonstrate that the process of transferring tax payments through book-entry requires the taxpayer submitting a written application directly to the tax office. After the prerequisites are met, officials process the application and issue a letter of authorization for book transfer (Syapparani & Safrizal, 2024). Nevertheless, the introduction of the E-Pbk system by the Directorate General of Taxes signifies a noteworthy progress in tax administration. E-Pbk allows taxpayers to electronically submit applications for book transfers, removing the need to wait in line and making the procedure more efficient. By investigating the information processing and book transfer mechanism via E-Pbk for inaccuracies in E-Billing data at the Pratama Tax Services Office, this study seeks to close the research gap. This research emphasizes the importance of comprehending the effectiveness and difficulties of this novel approach, offering insights that prior studies have not addressed. The introduction of E-Pbk needs a reevaluation of its execution and influence on tax administration.

This study aims to examine the procedure and consequences of using the E-Pbk system to correct inaccuracies in E-Billing data at the Pratama Taxation Office. The main objective is to provide a comprehensive comprehension of the E-Pbk

programme, encompassing its operational protocols and consequences for taxpayers and tax administrators. We will gain useful knowledge and suggestions to improve tax administration procedures from this investigation of the electronic system. The study provides several advantages: it enhances the current knowledge about tax administration, specifically regarding electronic systems. It also offers practical advice for taxpayers to effectively use the E-Pbk application and helps tax authorities identify areas for system improvement, leading to increased efficiency and user satisfaction. This research aims to provide a valuable contribution to the wider field.

2. Critical Review

The Pratama Tax Service Office's overbooking method for inaccuracies in E-Billing data is examined in this study in order to address a crucial component of tax administration. It is notable for emphasising how technology advancements in tax payment systems affect taxpayer compliance and ease. The study is well-founded since the introduction gives a thorough summary of the role that taxes play in both economic regulation and government funding (Kenneth 1996).

Global changes in public administration are in line with the shift towards digitalisation marked by the substitution of electronic systems such as E-Billing and E-Pbk for traditional tax payment methods (Koch and Koch 2024). The report rightly draws attention to the difficulties taxpayers encounter during the E-Billing process, including data entry errors, and the ensuing requirement for an effective overbooking system to fix these errors (Raghavan and Badlani 1991). This is important since it affects the integrity of the tax system as a whole as well as the accuracy of tax payments (Hung, Chang, and Yu 2006).

The writers establish the importance and timeliness of their analysis by placing it within the context of pertinent regulations and prior research. The study's importance is reinforced by the legal framework provided by the references to important regulations, such as Peraturan Pemerintah No. 50/2022 and Directorate General

of Taxes Regulation No. 26/PJ/2014. Additionally, the deployment of E-Pbk and its advantages in lowering administrative duties for tax authorities and taxpayers are discussed in a clear and concise manner.

Nonetheless, a more thorough examination of the real-world difficulties and constraints faced during the deployment of E-Pbk would enhance the assessment. Investigating taxpayer acceptability and awareness of this new system would also shed light on its shortcomings and offer important insights into its efficiency. Studies conducted in comparison with other nations that have similar systems in place may also add depth and provide a wider viewpoint to the investigation. All things considered, this study significantly advances our knowledge of how digital technologies are modernising tax administration. It emphasises how crucial it is for tax systems to be continuously improved in order to increase accuracy, efficiency, and taxpayer satisfaction. Longitudinal studies are the main focus of future research to evaluate the long-term effects of E-Pbk on administrative effectiveness and tax compliance.

3. Method Innovation

This study, which was carried out at the Pratama Tax Services Office xxx, concentrated on the process of employing E-Pbk book transfers to correct inaccuracies in E-Billing data. Studying this procedure is important for writers and readers alike since it helps with tax filing errors especially those related to E-Billing data to know the nuances of book transfers through E-Pbk. Located at Jl. Engganol No. 2, RT.6/RW.8, Tanjung Priok Village, Tanjung Priok District, North Jakarta, Special Capital Region of Jakarta 14310, is the Pratama Tax Services Office.

A qualitative technique was used to acquire the data. Working with unstructured and non-numerical data, such as texts, photos, and videos, is a component of qualitative research (Insap, 2021). The study needed data from both primary and secondary sources. It was determined that Tax Assistant Assistants who were directly involved in the service selection process may provide relevant information for the study, so

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primary data was obtained through interviews with them. Conversely, secondary data was acquired through indirect means from intermediary sources, including records, books, documents, police reports, and archives at the Pratama Tax Services Office.

Two methods of gathering data were conducted: interviews and documentation. At the KPP xxx service selection, interviews were done with Functional Tax Instructors and Implementers. There were two kinds of interviews used: unstructured and organised. When there was clear information available, structured interviews were used, which allowed the researcher to create a list of questions ahead of time. On the other hand, questions for unstructured interviews came up during the interview rather than from a list that was prepared ahead of time. Another important way to collect data was through documentation, which involved compiling data from reports, brochures, transcripts, records, and other pertinent sources that the researchers felt were necessary. This study sought to thoroughly investigate the mechanism of book transfers via E-Pbk by utilising a combination of qualitative approaches and data collection techniques, providing insightful information about tax administration procedures and methods.

4. Innovation Results and Discussion

P. J. A. Adriani argues that taxes are legal requirements that contribute to the nation's treasury without providing any immediate advantages to the taxpayer. This payment meets the state's administrative and governing requirements and funds general expenditures (Djajadiningrat S. I. 2014). In a similar vein, taxation is defined by Prof. Dr. Rolochmat Sumitrol, SH, as the people's required monetary payment to the state treasuries for the purpose of funding general funds (Syarifudin 2018). In order for the government to carry out its administrative responsibilities, resources from the private sector are transferred to the public sector through taxation, as defined by Solmelfeld R.M., Andelrsoln H.M., and Broelck Holracel R. (Salim 2019). This transfer of resources occurs in

compliance with established regulations and laws and occurs without monetary compensation.

Anggara,(2016) provides a comprehensive overview of tax legislation, which include a wide range of aspects. Taxes are classified according to their purposes, with direct taxes being fully borne by the taxpayer and indirect taxes being capable of being passed to others. Subsequently, there are two types of tax implementation: subjective taxes that take the taxpayer's unique situation into account and objective taxes that don't. Last but not least, the collecting agency determines how taxes are administered. Central taxes are managed by the national government to support national endeavors, regional taxes are collected by municipalities to support regional efforts, and district taxes are supervised by district governments to fund projects that benefit the community (Anggara 2016).

The fundamental principle guiding tax collection revolves around adherence to legal frameworks, with justice serving as its cornerstone. This notion underscores the importance of fairness in the state's taxation processes. Various arguments have emerged to articulate fairness in tax collection, as delineated by (Sihombing & Alestrian, 2020). Firstly, the "Insurance Theory" posits that tax payments mirror the initial premiums in insurance contracts, contributing to communal well-being and safeguarding property. Secondly, the "Damage Record" concept underscores the tax burden's calculation in relation to ensuring individuals' security and protecting life and property, with communal contributions essential for state functions. Thirdly, the "Pikul Style Theory" emphasizes the state's role in providing life and property protection, advocating for tax payments as a means of endorsing such services. Lastly, the "Bakti Theory" underscores citizens' obligation to pay taxes as a demonstration of devotion to the nation, based on the state's inherent right to tax collection. These perspectives collectively underscore the multifaceted nature of fairness in tax collection, encapsulating both societal responsibility and governmental obligations.

A system that facilitates the transfer of revenue from taxes to guarantee their accurate entry in the

relevant tax receipts is known as overbooking, according to the Indonesian Financial Technology and Information Regulations (No. 242, 2014). If taxpayers make mistakes in their tax deposits, they have the option to request a refund, as stated in Article 16(1) of the rule cited above. Article 16 (2) does, however, specify some situations in which the allowable transfers in taxes are prohibited. These encompass inaccuracies in tax forms, completion of tax data, documentation of tax payment correspondence, and occurrences of overpayment. However, there are certain restrictions specified in Article 16(9) of the law that limit the use of book-entry transfers for tax payments involving certain papers, such as SSP, SSPCP, BPN, or Proof of Pbk. According to Director General of Taxation Decision No. KEP-522 (2002), taxpayers who make mistakes when paying Income Tax in foreign currencies, including US dollars, are also able to file overbooking petitions. The processing timeline for transfer applications is strictly 30 days from the date of receipt, as stated in PMK No. 242 of 2014. Nevertheless, a subsequent regulation, KEP-160 (2022), has reduced this duration to 21 business days from receipt. To put it simply, the rules pertaining to book-entry transfers and overbooking are essential to maintaining the integrity and correctness of tax payments. As they manage the complexity of tax compliance and administration, taxpayers and tax professionals alike must have a solid understanding of these systems.

This study investigates the procedural framework of transferring tax payments, particularly focusing on errors in tax e-billing data at the Pratama Tax Service Office. The transfer mechanism, known as overbooking, facilitates the accurate recording of tax receipts in the official tax records. Governed by the Indonesian Public Relations Finance Ministerial Regulations No. MoL 242 of 2014, the process involves several stages. Taxpayers initiate the overbooking application at the Pratama Tax Service Office by submitting comprehensive documentation, either in person or through delivery services, or via the online E-Pbk facility. Upon receipt, the Front Office officer at the Integrated Service Point verifies the application's completeness and generates proof of

receipt. Subsequently, the overbooking file is forwarded to the designated overbooking section officer, typically a Functional Tax Instructor, who inputs the data and prepares a research report. The report undergoes scrutiny by the head of the service section and the head of the KPP Pratama office, followed by approval and signature. Once approved, the proof of transfer is printed, acknowledged, and signed by the head of the service section and the head of the KPP Pratama office. The finalized proof of transfer is then dispatched to the taxpayer's address. It's crucial to note that the Directorate General of Taxes, administered by KPP Pratama xxx, ensures the issuance of the proof of Pbk within the stipulated deadline of 21 days upon receipt of the complete overbooking application. In cases of incomplete applications, the Directorate General of Taxes communicates with the taxpayer in writing. This systematic process ensures the efficient handling of overbooking requests and fosters transparency in tax administration.

The Directorate General of Taxes introduced E-Pbk (electronic book transfer), which provides taxpayers with a quick and easy way to fix inaccuracies in tax e-billing data. This is a major milestone in tax administration. The E-Pbk feature, set to be implemented from December 12, 2022, allows taxpayers to electronically submit transfer requests via the DJP Online website (<https://djponline.pajak.go.id/>).

Simple requirements must be met by taxpayers in order to use E-Pbk, such as registering for and actively using DJP Online and having the electronic certificate required to submit transfer applications. These requests must comply with specified conditions, such as restricting transfers within the same NPWP and allowing applications for overbooking only for tax deposits or payments that have not yet been recorded on the SPT. On the other hand, some cases cannot be transferred; they include transfers between various NPWP classifications, tax assessments, and sanctions. The result of a transfer application is a duplicate of the original legal document obtained from the E-Pbk the application, which must adhere to legal regulations. Taxpayers who register with their designated Tax Service Office (KPP) can also

acquire original Proof of The practice of overbook Documents. This efficient process highlights the dedication to improving convenience for taxpayers and guaranteeing adherence to tax legislation.

Activating the e-Pbk feature on the DJP Online website is a straightforward process, designed to facilitate taxpayers in utilizing electronic book transfer services. The steps to activate e-Pbk via the DJP Online website (<https://djponlinel.pajak.go.id/>) involve several simple procedures. Firstly, taxpayers need to ensure they have a DJP Online account, which can be created through the DJP Account Registration section on the website if they haven't already done so. Subsequently, after logging into DJP Online using their NPWP (Taxpayer Identification Number) or NIK (Citizenship Identification Number) and password, taxpayers navigate to the "Profile" menu. Within this menu, an option to activate the e-Pbk feature becomes visible, prompting users to click on "Activate Feature". Following this, taxpayers can select the "e-Pbk" option and proceed by clicking "Change Service Features", confirming their approval when prompted. The system then displays a notification confirming the activation of e-Pbk services. After completion, taxpayers are directed back to the login page, where they can log in again to access their DJP Online account. Once logged in successfully, the e-Pbk feature will be automatically activated and ready for use, streamlining the process of submitting online transfer applications. This user-friendly activation process underscores efforts to enhance taxpayer convenience and promote the adoption of electronic tax services.

KPP Pratama xxx has introduced an online overbooking facility through the E-Pbk system via the website (<https://djponline.pajak.go.id/>), starting December 2022, aiming to streamline the process of rectifying errors in tax e-billing payments. Taxpayers initiate the process by submitting overbooking applications online, accompanied by complete documentation, which is then uploaded to the website. Upon submission, taxpayers receive proof of their E-Pbk application as confirmation. Subsequently, the Assistant Tax

Instructor in the overbooking section reviews the system for overbooking applications via E-Pbk, entering the data into the database and generating a Pbk research report. This report is then forwarded to the head of the service section and subsequently to the superior/head of KPP Pratama xxx. Notably, the digital nature of the e-Pbk application eliminates the need for physical queuing at the office, expediting the process. Upon review and approval by the service section head and KPP Pratama superior, the proof of transfer is printed, acknowledged, and signed by relevant authorities. The signed proof of transfer is then dispatched to the taxpayer's address as per the available database. The Directorate General of Taxes, administered by KPP Pratama, issues the proof of Pbk within 21 days upon the complete receipt of the overbooking application, ensuring timely resolution. However, incomplete applications are not processed, with the Taxpayer duly notified in writing. This streamlined process underscores efforts to enhance taxpayer convenience and administrative efficiency in tax transactions, aligning with broader objectives of digital transformation in tax administration.

Implementing the E-Pbk system to manage overbooking applications resulting from mistakes in tax e-billing payments is a noteworthy development in tax administration with the goal of enhancing productivity and user experience. KPP Pratama XY has endeavored to streamline the process of resolving payment issues by transitioning to an online platform accessible via the DJP Online website. This move will lower administrative barriers and improve taxpayer convenience. In order to satisfy the changing needs of taxpayers, this digital transformation is in line with larger initiatives to modernize tax administration processes and embrace new advancements. When compared to manual operations, the E-Pbk system has a number of advantages. First of all, it saves time and money by removing the requirement for taxpayers to physically attend tax offices. This reduces the need for paperwork and lines. Rather, taxpayers can easily submit overbooking applications from any location with internet access, promoting

inclusivity and accessibility. Furthermore, the E-Pbk system's digital format allows for real-time application processing and tracking, which speeds up the resolution of payment disputes and enhances overall service delivery.

Moreover, the E-Pbk system's automated data entry and processing powers lessen the possibility of mistakes and inconsistencies, guaranteeing increased precision and dependability in tax transactions. KPP Pratama XY may improve accountability and transparency by digitizing the whole overbooking process, giving taxpayers more assurance about the accuracy of tax administration processes. Furthermore, the timely provision of proof of transfer improves procedural clarity and strengthens the confidence relationship between tax authorities and taxpayers. Notwithstanding the advantages that the E-Pbk system provides, difficulties with data security, system dependability, and user awareness may arise during implementation. We must implement sufficient safeguards to protect taxpayer data and prevent illegal access to private information. Furthermore, it is crucial to continuously monitor and assess the E-Pbk system's performance in order to quickly detect and resolve any operational inefficiencies or technological issues. To sum up, the implementation of the E-Pbk system for managing overbooking applications is a big step in the direction of improving taxpayer services and

modernizing tax administration procedures. By utilizing digital technology, KPP Pratama xxx can improve user experience, efficiency, and transparency, resulting in a more responsive and efficient tax system. To fully reap the rewards of any digital transformation endeavor, however, ongoing efforts are required to resolve possible issues and enhance system performance.

5. Conclusion

Pengenalan sistem E-Pbk di KPP Pratama xxx menandakan pergeseran transformatif menuju digitalisasi dalam administrasi perpajakan. Platform online ini menyederhanakan proses penanganan permohonan pemindahbukuan karena kesalahan dalam pembayaran e-billing pajak, menawarkan banyak keuntungan seperti penghematan waktu, peningkatan efisiensi, dan peningkatan akurasi. Terlepas dari potensi manfaatnya, keberhasilan implementasi sistem E-Pbk memerlukan penanganan terhadap tantangan-tantangan yang berkaitan dengan keamanan data, keandalan sistem, dan kesadaran pengguna. Namun, dengan upaya yang sungguh-sungguh untuk memitigasi tantangan-tantangan tersebut dan mengoptimalkan kinerja sistem, sistem E-Pbk memiliki potensi untuk merevolusi administrasi perpajakan, mendorong transparansi yang lebih baik, dan meningkatkan kepercayaan wajib pajak di era digital.

6. Table and Figure



Figure 1. DJP Account Registration

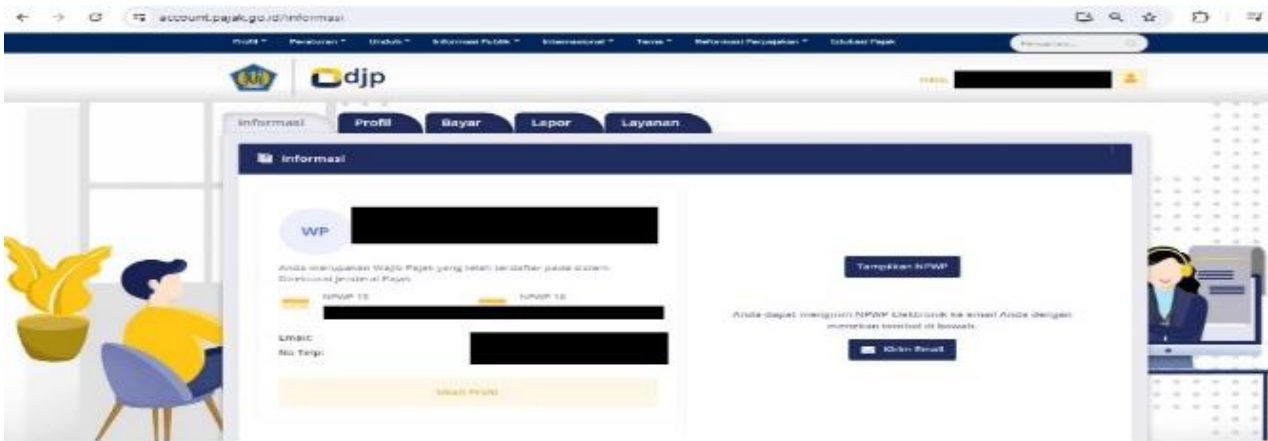


Figure 2. Menu Profile

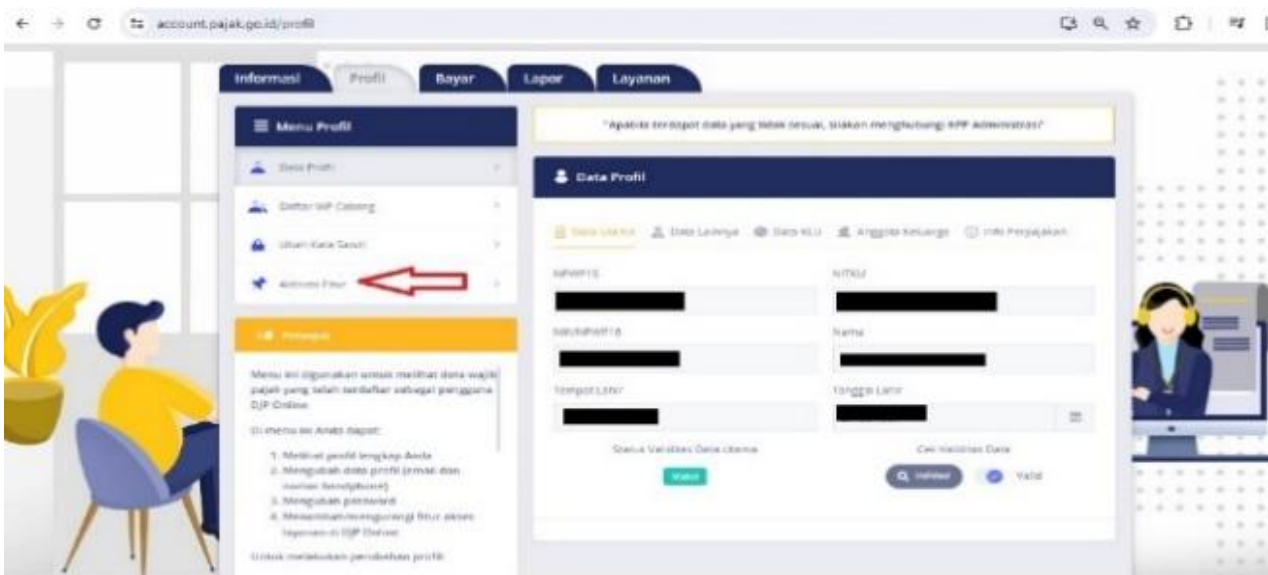


Figure3. Activate Feature

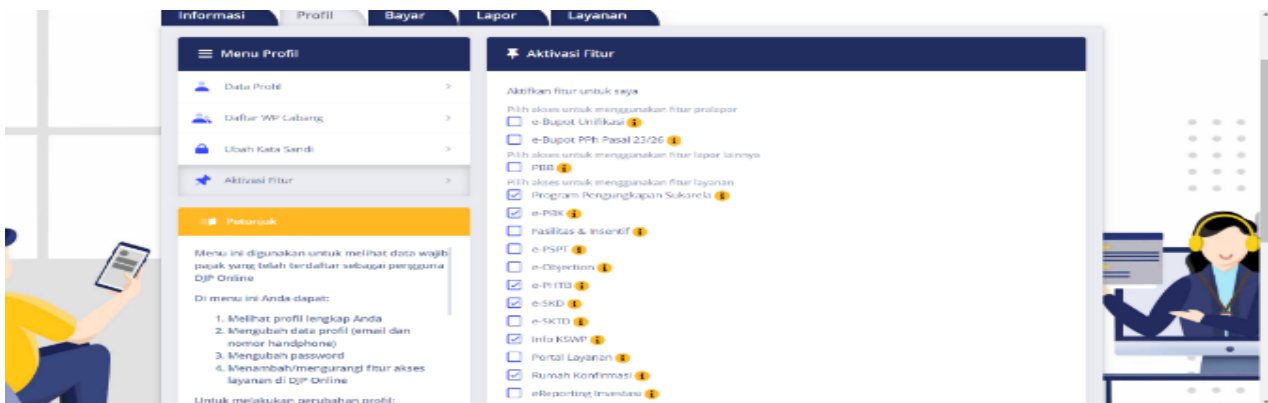


Figure 4. e-Pbk feature activation

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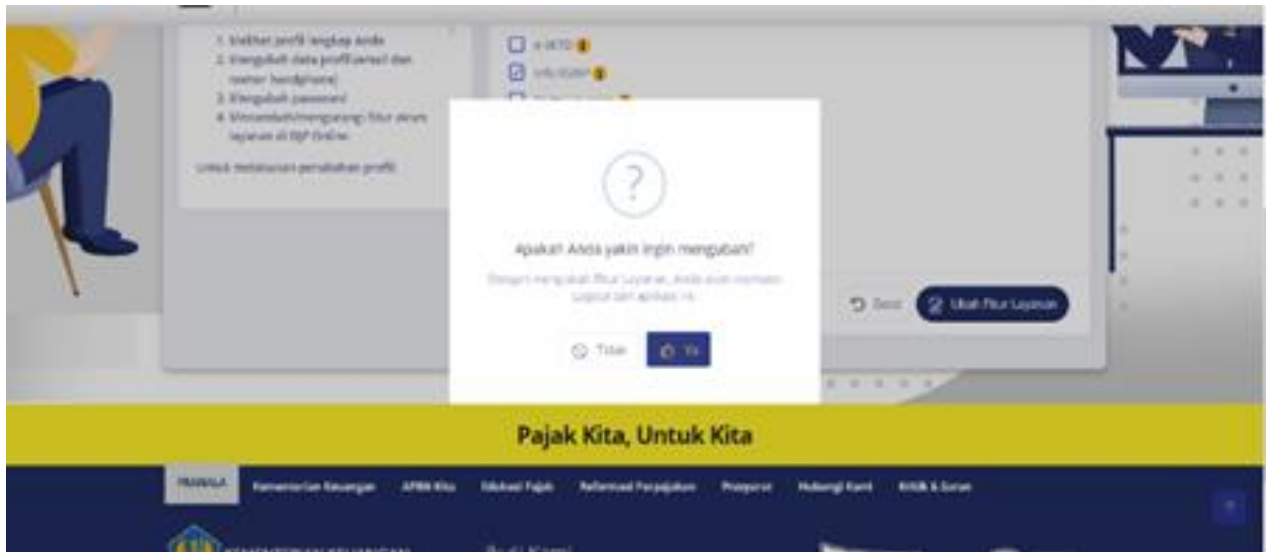


Figure 5. Change Service Features Finiset

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