



Improvement of Understanding in the Use of E-Taxation System for Tourism Operators in Labuan Bajo

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Abstrack. Community Service is one of the programs carried out by the Bachelor of Applied Tax Accounting Study Program to carry out the Tri Dharma of Higher Education. Community Service consisting of lecturers and students of the Applied Undergraduate Program in Tax Accounting at the eLBajo Commodus Polytechnic provided material in the field of Introduction to e-system taxation, especially NPWP, and introduction to E-Filling for tourism actors in Labuan Bajo. The method in this activity uses the case study method and is accompanied directly by the Community Service team to tourism actors in resolving tax cases. The importance of community service activities is carried out because there is still a lack of understanding in the field of taxation. It is hoped that after participating in community service activities delivered by the tax accounting study program, tourism actors in Labuan Bajo can pay taxes correctly and regularly in the future.

Keywords: *e-system taxation, NPWP, e-Filling.*

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INTRODUCTION

Tax, as the largest source of national revenue, is an integral part of the country's development. The development of a nation will progress smoothly if various sources of funds are well managed. According to the Ministry of Finance (2017), the significant role of taxes in financing development is also reflected in the source of revenue for the State Budget (APBN) in 2017, where 85.6% of the total national revenue came from tax revenue. The advancement of information technology continues to evolve with the changing times. It's not just information technology that has progressed, but society is also required to develop.

In this regard, the Directorate General of Taxes is not left behind in harnessing technological advancements by reforming the modernization of the taxation system through the implementation of technology-based e-systems.

The reforms in the modernization of the taxation system with e-systems carried out by the Directorate General of Taxes currently include e-registration, e-SPT, e-filing, and e-billing. The purpose of modernizing the tax administration system by incorporating e-systems is to enhance taxpayer compliance and increase public trust in tax administration (Indrianti, Suhendro, & Masitoh, 2017).

To facilitate taxpayers in fulfilling their rights and tax obligations in the Labuan Bajo area, the Directorate General of Taxes has established the Tax Service, Counseling, and Consultation Office (KP2KP), which contributed up to 120 billion Rupiah in tax revenue in 2019. However, this amount still falls short of the regional tax revenue target of about 150 billion Rupiah for West Manggarai Regency's budget (DDTCNews, 2020). The implementation of reporting using the E-system has not yet maximized the realization of tax reporting from Individual Taxpayers (OP) and Corporations in Labuan Bajo. This can be seen from the shortfall in the budgeted revenue for West Manggarai Regency. The regency currently prioritizes regional autonomy development through the tourism sector. While the local government is responsible for developing several destinations, some aspects of tourism are still managed by the central government.

Boosting the tourism sector is one way to increase the Regional Original Income (PAD) and can also elevate local community income, reduce unemployment, create job opportunities, and enhance overall well-being (Aneldus & Dewi, 2020). Regional Original Income is one of the biggest assets for regional governments in terms of funding infrastructure development and fulfilling local expenditures. Regional Original Income includes revenue derived from local taxes, local levies, local enterprise profits, separated local asset management, and legitimate local income (Damayanti & Muthaher, 2020). The regional revenue sector plays a crucial role because it indicates the extent to which a region can finance government activities and local development.

Based on Article 157 of Law No. 32 of 2004, which is the source of regional revenue, it encompasses: (1) Regional Original Income or commonly known as PAD, which includes local taxes, local levies, separated local asset management, and sharing funds. (2) Other legitimate PAD. (3) Other legitimate regional income. Regional Original Income refers to the revenue obtained by the regional government from implementing government activities, serving the public, and utilizing regional government-owned resources (Muchlisin, urnamaningsih, & Juwarni, 2019).

LITERATURE REVIEW

E-taxation system refers to a digital or electronic platform and infrastructure that facilitates various tax-related processes and transactions. It involves the use of technology to manage, report, and pay taxes, making the taxation process more efficient, transparent, and accessible. This system typically includes electronic filing (e-filing) of tax returns, online payment options, digital communication between taxpayers and tax authorities, and various online tools and resources to assist taxpayers in complying with their tax obligations. E-taxation systems aim to streamline tax administration, reduce paperwork,

minimize errors, enhance compliance, and improve overall tax collection and management processes (Allahverdi et al., 2017).

Tourism stakeholders" refers to individuals or groups involved in various aspects of the tourism industry. They can encompass various roles and professions that contribute to the development and operational aspects of the tourism sector (Yrigoy et al., 2023).

The utilization of an electronic taxation system (e-taxation system) among tourism stakeholders" refers to the implementation of electronic tax systems by individuals or groups involved in the tourism industry. This involves the use of digital platforms and technology to manage tax-related processes and transactions within the context of the tourism sector (Haruna et al., 2023).

METHOD

Community engagement activity on enhancing understanding of the use of e-taxation systems among tourism stakeholders in Labuan Bajo. The activity was conducted over a period of 5 months through methods of socialization, focus group discussions (FGD), followed by mentoring sessions for tourism stakeholders to practice using the e-taxation system. Subsequently, an evaluation was carried out on the implemented activities, culminating in the preparation of an activity report.

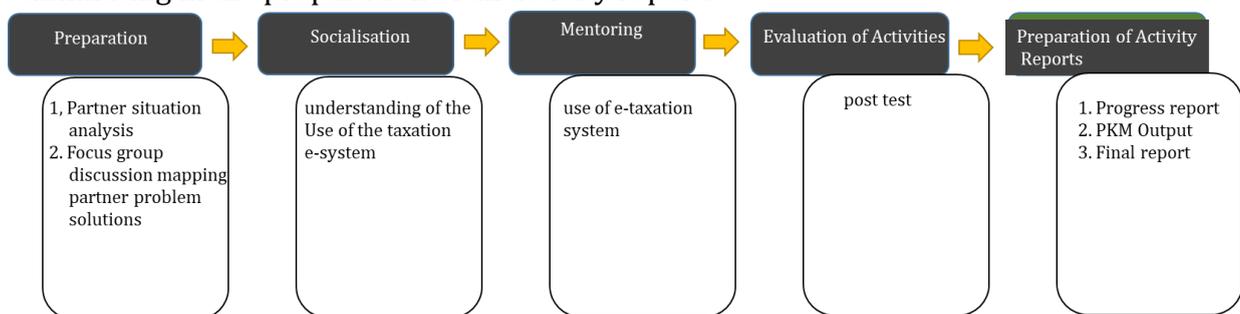


Figure 1 Stages of PKM Implementation

RESULTS AND DISCUSSION

Elbajo Commodus Polytechnic conducted a Community Engagement Program organized by the Applied Bachelor's Degree Program in Tax Accounting. This Community Engagement aimed to foster better understanding of e-taxation systems among Labuan Bajo's tourism stakeholders, specifically held at Kope Mane Labuan Bajo. The program lasted for 3.5 hours, starting from 5:00 PM WITA to 8:30 PM WITA. The event began with an introduction to two main topics: the importance of Taxpayer Identification Number (NPWP) and an introduction to E-filing as an electronic tax system. These topics were presented by the tax accounting faculty team.

Following the presentation, a question and answer discussion was initiated. The discussion primarily revolved around taxation issues faced by participants, particularly challenges related to the e-taxation system in practice. The discussion started with enthusiastic participants raising questions about the tax problems they encountered. Throughout the discussion, the community engagement team successfully resolved over five cases. These cases ranged from assisting tourism stakeholders intending to start their

tax payments to addressing taxation issues faced by those who already had established businesses. All cases were aligned with the team's initial objective of providing a deeper understanding of the electronic tax system.

The Focus Group Discussion (FGD) was carried out with great enthusiasm and energy, evident in the successful resolution of taxation issues faced by the tourism stakeholders. This was especially beneficial for those who were new to initiating tax payments. According to the participants, this FGD titled "Enhancing Understanding through E-System" significantly aided them in comprehending taxation processes and payment methods essential for the continuity of their businesses. Participants expressed their hope for more similar discussion sessions in the future. The following are some documentation highlights from the event.



Figure 2 Documentation of PKM activities



Figure 2 Documentation of PKM activities



Figure 4 Documentation of PKM activities

CONCLUSION

This community service programme focuses on providing an understanding of how the taxation system that has now been re-established by the Director General of Taxes to Labuan Bajo tourism actors. With this programme, it is hoped that tourism actors will be more concerned about the taxes they need to pay for the sustainability of the business being run in the future. It is hoped that in the future, tourism actors will become taxpayers who can routinely and correctly report their taxes to the State.

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