

The Impact of Using E-Filing on Taxpayers is Reviewed from the Principle of Legal Certainty

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ABSTRACT

E-Filing is a service for sending or submitting Annual Tax Returns (SPT) electronically for individuals or entities (Companies or Organizations) to the Directorate General of Taxes via online and real time internet communication channels which are referred to as ASP (Application Service Provider or Service Provider Application). By utilizing this technology, Taxpayers (WP) no longer need to print all report forms and wait for receipts manually. Therefore, this research aims to determine the implementation of E-Filing in terms of the principle of legal certainty and its impact on society. This research uses a qualitative approach that is in accordance with the concept and scope of the problem. The data and information needed are taken from facts and events that have occurred. The results of the research are first, research shows that the use of E-Filing in SPT reporting in Indonesia has adequate legal certainty. This is because the mechanism and implementation have been regulated in the Decree of the Director General of Taxes. The E-Filing concept also provides significant benefits for Taxpayers, such as faster, more cost-effective and efficient reporting. Second, the impact felt by society. Taxpayers are happy with the E-Filing system design which is neat and easy to understand, so that it can increase tax compliance in submitting Annual Tax Returns. Thus, the use of E-Filing in SPT reporting is expected to improve tax compliance and improve tax performance in Indonesia.

INTRODUCTION

As the most source of state revenue, taxes have played a really imperative part in creating wage for the State Income and Consumption Budget (APBN) since charge change was to begin with carried out in 1984. In 1984, the Indonesian government issued Law Number 6 of 1983 concerning Common Arrangements and Assess Methods (KUP) which direct different sorts of charges that apply in Indonesia, such as esteem included assess (VAT), pay charge (PPh), and wage assess article 21. Through charges, the government can construct wellbeing offices, transportation, instruction, as well as other open offices and framework that are truly required by the community. Hence, each citizen as a citizen has the duty to pay taxes accurately and on time. Charge collection could be a frame of government commitment, and the cooperation of citizens in satisfying charge commitments straightforwardly and collectively for state accounts and national improvement

The Directorate Common of Charges (DJP) has made different endeavors to maximize assess incomes. One illustration is by actualizing a self-assessment framework which permits each taxpayer to require full duty in announcing and paying the charges owed to the government. The primary step that must be taken to carry out a Self-Assessment is to get it the sorts of charges that must be detailed, such as Wage Charge (PPh) and Esteem Included Charge (VAT). And have an dynamic Citizen Recognizable proof Number (NPWP). Citizens must get it that detailing the sum of turnover that will be detailed to the assess specialists employing a Assess Return (SSP) is an commitment that must be satisfied some time recently paying charge. This points to guarantee that citizens pay charges agreeing to the sum they ought to. After paying assess, citizens must moreover report the charge that has been paid or withheld through Assess Return (SPT). This SPT contains exact data around the sum of charge that has been paid by citizens to the government.

At first, charge notice letters (SPT) were submitted physically to the DJP by citizens through the charge office. This implies that the Letter (SPT) given by the Monetary Administrations Office is in paper frame. The Directorate Common of Charges (DJP) site composes almost the truth that the number of citizens who are compliant in submitting their yearly SPT is still moo. What the government does to overcome moo citizen compliance in detailing their yearly SPT is to decrease compliance costs. Head of the West Jakarta DJP territorial office, Sakli Anggoro, said that when the compliance costs in paying taxes are moo, the number of citizen compliance will moreover increment. The moo level of citizen compliance in submitting yearly assess returns has provoked the government to explore for ways to overcome this problem. The step taken by the government is to utilize existing innovative improvements as a means for citizens to yield their yearly SPT. Web World Measurements information says that Indonesia is in a position fourth within the number of web clients in Asia. Separated from that, Indonesia is included within the list of nations with thenumber of internet clients and is in eighth position with an estimated populace of Indonesia in 2019 of around 248,645,008 individuals with web clients of 55,000,000 individuals, this can be an awfully tall increment within the

world of web clients compared to In 2015 the number of web clients in Indonesia was 2,000,000

Data innovation has brought changes to different perspectives of human life within the current thousand years period. The affect is felt within the tax collection segment, where the utilize of data innovation is able to help the execution of the DJP's main errands and increment state incomes. One of the government's endeavors to present unused administrations for citizens is by utilizing technology. The Directorate General of Charges (DJP) propelled a unused program called E-System, an electronic application that creates it less demanding for Citizens to report Charge Returns (SPT) online. Within the E-System, the whole arrangement of assess installments can be gotten to through the web which is coordinates with the assess office. This application permits Citizens to report SPT effortlessly. Already, citizens had to report SPT in paper shape or straightforwardly to the Charge Benefit Office (KPP). With the E-System application, Citizens can report SPT online anytime and anyplace.

E-filing is an electronic application that permits citizens to yield assess returns through the web. This application has been introduced since early 2005, be that as it may the Directorate Common of Charges as it were socialized it a few time prior. This exertion was invited by the government and devout services since the E-filing application makes it simpler for citizens to yield assess returns without having to hunt for a dropbox. When submitting through dropbox, the Citizen must yield the SPT into the box given by the Directorate General of Charges in a open put. Be that as it may, submitting by means of dropbox is still very troublesome for citizens, so the government gives a arrangement with the E-filing application.

The E-filing application can be gotten to anyplace and can be gotten to exterior of working days 24 hours a week. This is often diverse from manual accommodation of SPT which can as it were be submitted inside 5 days amid working hours. E-filing can be gotten to through companies that collaborate with the Directorate Common of Charges, specifically Application Service Providers. In any case, to be able to get to it, citizens must have an Electronic Filling Number (e-FIN). E-Fin can be gotten by submitting a composed ask by the Citizen to the neighborhood territorial charge benefit office. That way, this application can streamline the assess announcing prepare for citizens. Separated from that, the utilize of information technology within the tax assessment division can moreover increment charge revenues for the state.

LITERATURE REVIEW

One issue that frequently emerges is information security. E-filing permits delicate information such as budgetary and actually identifiable data to be put away and transmitted over the web. In this manner, it is imperative for the government to guarantee that there are adequate controls to ensure this information from abuse. Another issue is availability. Indeed, in spite of the fact that e-filing can disentangle the assess detailing prepare, not all citizens have get to the web or the devices.

METHODS

A qualitative approach was used in this research because it is in accordance with the existing problem concept, both data and information on facts and events. This method is expected to help in exploring and understanding research problems in depth. To achieve this goal, the data used comes from literature reviews and academic references such as books, journals and scientific work reports such as theses and dissertations. Other relevant documents such as news and opinion articles in the mass media will also be collected and analyzed using appropriate techniques.

RESULTS AND DISSCUSION

A. Principle of Legal Certainty in the application of E-Filing

Guideline k Lawful certainty may be a ensure that the law must be executed legitimately and correctly. The most reason of law is to supply certainty. In the event that the law does not give certainty, at that point the law will lose its personality and meaning. In case the law loses its character, at that point the law will not be a direct for human behavior. Hence, the principle of legitimate certainty must be connected in each direction. Without lawful certainty, a direction can cause numerous issues within the future since it does not regard human rights. Indeed, in spite of the fact that equity comes from God All-powerful, people are given the capacity to feel that conditions are fair.

The point of the run the show of law is to guarantee the realization of legitimate certainty in society. The law itself points to ensure certainty in relations between individuals, guaranteeing consistency and avoiding more grounded rights from taking impact. The rule of lawful certainty comprises of: The standards of legitimacy, defendability and amazingness of law. Lawful standards set up different sets of rules with respect to how the government and its authorities carry out government activities. The guideline of non-retroactivity of enactment: Laws must be legitimately proclaimed some time recently they come into constrain. Non-liquet guideline: a judge may not dismiss a case displayed to him on the grounds that the law is hazy or does not exist. The rule of free equity: Objective, fair-minded and reasonable to people. Human rights must be defined and their security ensured within the structure.

Article 8 of the Direction of the Serve of Back of the Republic of Indonesia Number 9/PMK.03/2018 concerning Corrections to the Control of the Serve of Back Number 243/PMK.03/2014 concerning Charge Returns directs that the SPT must be submitted by Citizens to the Charge Benefit Office or other put decided by the Executive Charge Common, can be done: 1) straightforwardly; 2) by means of international id with confirmation of conveyance of the letter; or 3) in another way: a) endeavor benefit company or dispatch benefit with confirmation of conveyance of the letter; or b) certain channels decided by the Executive Common of Charges in understanding with improvements in data innovation: i) the Directorate Common of Charges site; ii) electronic SPT merchant page; iii) advanced voice channels decided by the Chief Common of Charges for certain Citizens; iv) information communication arrange particularly associated between the Directorate Common of Charges and Citizens; and v) other channels decided by the Chief Common of Charges.

Direction of the Executive Common of Charges Number PER-06/PJ/2018 characterizes online assess administrations as an electronic framework given by the Directorate Common of Charges or other parties designated by the Executive Common of Charges which is utilized by Citizens to carry out Electronic Exchanges with the Directorate Common of Charges counting DJP Online and Electronic Assess Return (SPT) Benefit Suppliers. Based on this arrangement, accommodation of e-SPT either specifically or online (e-Filing) on the off chance that connected to the ITE Law is an electronic exchange

Direction of the Executive Common of Charges Number PER-06/PJ/2018 characterizes electronic exchanges as legal acts carried out utilizing computers, computer systems and/or other electronic media. This definition is the same as the definition of Article 1 number 2 of the ITE Law, electronic exchanges are lawful acts carried out utilizing computers, computer systems and/or other electronic media. A few electronic exchange arrangements in the ITE Law that relate to this dialog are as takes after. To begin with, Article 17 passage (1) of the ITE Law controls that electronic exchanges can be carried out in the open or private circle. State directors, individuals, trade substances and/or society are given the opportunity to utilize data innovation and must do so well, shrewdly, dependably, viably and proficiently in arrange to get the most noteworthy benefits for society. Article 40 section (2) Government Direction Number 82 of 2012 directs that the execution of electronic exchanges within the open circle incorporates: a) Usage of electronic exchanges by organizations or by other parties giving open administrations as long as they are not avoided by the ITE Law, and b) Usage of electronic exchanges in other open circles as directed in statutory arrangements. Moment, Article 17 section (2) of the ITE Law controls that parties carrying out electronic exchanges are required to have great confidence in collaboration and/or trading electronic data and/or electronic reports amid the exchange. Third, Article 19 of the ITE Law directs that parties carrying out electronic exchanges must utilize an concurred electronic framework. What is implied by "concurred" in this article too incorporates assent on the strategies contained within the significant electronic framework

The guideline of certainty is isolated into: two parts, to be specific fabric legitimate certainty and formal legitimate certainty. Fabric lawful certainty controls who is obliged to pay assess, who is excluded from assess, what is assessable and what is avoided, and the sum of charge that must be paid. In the interim, formal lawful certainty directs the certainty of methods (methods) for satisfying charge rights and commitments as well as sanctions forced on citizens who abuse them. Strategies for satisfying charge commitments incorporate methods for paying and detailing charges as well as working out charge rights. In this case there are clear and firm methods (Legitimate Formal), which are controlled by clear statutory controls, making it simpler for citizens to fulfill their commitments and rights, as well as making it less demanding for assess specialists to screen compliance to fulfill taxpayers' assess commitments and to serve the rights of citizens.

Looking at the over, it can be seen that e-Filing is included within the scope of formal charges. e-Filing relates to methods for satisfying assess commitments in terms of charge detailing. In this case, the rules with respect to e-Filing have been clearly and solidly regulated within the Direction of the Chief Common of Taxes Number KEP-47/PJ/2008 to supply legitimate certainty to Citizens. With the back of formal charge law that's clear and firm, of course fabric law will be able to be executed by citizens and assess specialists by carrying out supervisor Law Requirement. The Directorate General of Charges must carry.

B. Impact of Using E-Filing

The utilize of E-Filing in Indonesia right now employments the financial rule of collection (collection costs) or what can be called the rule of effectiveness. The charge collection framework is said to be productive in case the costs that must be brought about by citizens to fulfill their charge commitments are as negligible as conceivable. In other words, assess collection is said to be proficient on the off chance that the taken a toll of compliance is moo, or the taken a toll of collection must be generally little compared to the charge cash coming within. The E-filing framework could be a change of the existing assess organization framework. Sometime, recently the assess e-Filing framework was implemented, the regulatory burden was very huge. To begin with, citizens must fill within the Yearly Charge Return (SPT) physically and ask a charge store letter from the charge office. At that point they are filled in physically one by one and there's no botch, at that point the taxpayer should go to the bank and line at the bank teller to pay the assess. Citizens got to go to the bank and line at the bank teller to pay charges. Of course, all of these forms utilize paper, where utilizing paper costs a parcel of cash each day. With the E-Filing framework, the fetched of utilizing paper can be cut so that operational costs are cheaper than some time recently.

Indeed, in spite of the fact that the E-Filing framework is right now utilized by a few citizens, not all citizens are required to utilize E-Filing to report their SPT. A few citizens are still hesitant to yield SPT by means of the e-filing framework, they lean toward to go straightforwardly to the Charge Benefit Office (KPP). A add up to of 6,733,107 Person Taxpayers (WPOP) reported their SPT electronically in 2017, concurring to information from the Republic of Indonesia's Service of Fund ik Indonesia. In 2018, 8,213,098 WPOP expanded from a add up to of 10,051,101 WPOP yearly SPT. This is often an increment of 21.9% in SPT e-Filing reports from 2017 to 2018. On the other hand, this figure appears that in 2018 there were still around 18.3% of citizens who did not report their SPT by means of electronic recording. Previously, the Directorate Common of Charges (DJP) still permitted person citizens to report their charge commitments to the charge office by letter or in individual. In any case, presently the utilize of E-Filing is obligatory. In the meantime, the Directorate Common of Charges is still attempting to empower the utilize of E-Filing for citizens and proceeds to progress its electronic framework foundation.

1. The Impact Felt in Terms of the Benefits of Using E-Filing

To get it the benefits of utilizing E-Filing, you'll be able utilize the TAM (Innovation Acknowledgment Demonstrate) hypothesis. This hypothesis assumes that a person's demeanor towards employing a framework or innovation is decided by two components, specifically seen value, which is the user's level of conviction that by utilizing an thing, the user's execution will be moved forward. Seen ease of utilize is characterized as the level of client certainty that the system can be utilized effectively and can be learned, which is able impact Demeanor Toward Utilizing and after that impact Genuine Framework Utilize. In this hypothesis, the e-filing framework will be acknowledged by citizens and eventually the utilize of e-filing will increment on the off chance that the two components over, to be specific the seen ease of utilizing e-filing and the seen value of utilizing e-filing are met, which of the two components over will grant rise to an state of mind by the citizen, the citizen will acknowledge or dismiss the framework. The less demanding and more valuable the e-filing is, the more likely the taxpayer's state of mind will be to acknowledge it, but in case it turns out that the e-filing framework isn't simple and does not have any value, the state of mind that will emerge will be to reject it. The state of mind towards the utilize of e-filing will impact the utilize of e-filing, on the off chance that the utilize of e-filing is acknowledged by citizens it'll increment the level of citizen compliance, to be specific detailing the Yearly SPT and the inverse will apply in the event that the utilize of e-filing is rejected.

Considering the benefits that citizens get indeed when utilizing e-Filing when announcing their yearly SPT, detailing is speedier and spares exertion and costs. Be that as it may, this discernment of value does not influence compliance when submitting Yearly Assess Returns. Within the Site online assess program designer conversation approximately the benefits of detailing charges electronically. These benefits incorporate exactness and maintaining a strategic distance from common botches since the e-Filing application gives a twofold check which issues an mistake message on the off chance that an blunder happens when filling out the report. This gives assurance to the Citizens themselves that the security for electronic submission of Yearly Assess Returns given by the DJP has been well outlined. Separated from that, E-Filing could be a DJP breakthrough that's ecologically inviting since it decreases paper utilize. In any case, typically not however known to citizens since it has not been socialized by the DJP. Electronic recording security framework with twofold checks to guarantee electronic recording security is well outlined but not completely upheld by socializing the utilize of E-Filling

The recognition of the value of utilizing eFiling does not have a noteworthy impact on taxpayers' formal compliance in reporting Annual SPT due to respondents' numbness and need of understanding with respect to announcing Yearly SPT online, specifically by utilizing e-Filing. In spite of the fact that it utilize spares costs and announcing is much speedier, it diminishes paper utilize, and eventually can be advantageous for the environment. Separated from that, citizens don't have to be line at the KPP or dropbox since

their Yearly SPT detailing can be done online, can be gotten to from smartphones and computers as long as they have a web association. On the other hand, open recognition is generally positive towards the usage of e-Filing. In any case, due to the need of socialization and preparing given to citizens, this framework cannot be delighted in by all citizens. The Directorate Common of Taxes' claim articulation stated that with e-Filing, which may be a modern breakthrough for the DJP in maximizing its charge administrations to the public, it is able to make it less demanding to yield Yearly Assess Returns in a speedier time. Separated from that, it is trusted that with e-Filing, citizens will pay more attention to their commitments. Be that as it may, the spread of data almost e-Filing itself isn't however known to all parties included, so compliance in submitting SPT cannot be maximized.

2. Impact Use of E-Filing Based on Taxpayer Satisfaction

Agreeing to Seddon and Kiew (1994), client fulfillment is the in general assessment of the user's encounter in utilizing an data framework and the potential effect of the data framework. Client fulfillment can be related to seen value (value) and client demeanors towards data frameworks which are impacted by individual characteristics. Client fulfillment will impact eagerly to utilize the data framework and genuine utilize. Agreeing to Livari (2005), an data framework that can meet client needs will increment client fulfillment. This is often showed by a inclination to extend the utilize of data frameworks. Alternately, in the event that the data framework cannot meet client needs, client fulfillment will not increment and assist utilize will be maintained a strategic distance from. This client fulfillment is related to the victory of framework quality. In the meantime, concurring to Kirana, client fulfillment can be characterized as concordance between a person's desires and the comes about gotten from the data framework being created. There are 5 markers to degree citizen fulfillment:

1. Substance
2. Precision
3. Organize
4. Simple of Utilize
5. Convenience

Based on the hypothesis with respect to citizen fulfillment with the utilize of e-filing in SPT detailing, a citizen said that he has utilized e-filing since 2016 until presently, with e-filing making assess reports more down to earth, speedier at the time of detailing since utilizing an internet database, since the database is put away online and ensured with security, the security of the taxpayer's possess information will naturally be ensured. One of the deterrents confronted by citizens when detailing is the arrange, as a rule at certain times the arrange association is moderate and ordinarily the DJP site cannot be opened since the server is full or there are numerous people accessing it at that time. Be that as it may, with charge announcing utilizing e-filing citizens don't. once more you have got to come to the assess office to report your charges. Once more you have got to come to the assess office to report your charges.

3. Impact Based on the Use of E-Filing for Tax Compliance

Agreeing to the KBBI, the word submission implies to or follow to lessons or rules. In tax assessment, it can be translated as utilizing compliance, submitting and complying, and executing charge arrangements. So, it can be concluded that assess compliance may be a citizen who carries out assess commitments in agreement with the arrangements of assess laws and directions. In the meantime, concurring to Nurmantu Rahayussa, citizen compliance can be translated as a circumstance where the citizen fulfills all his assess commitments and employments his tax collection rights. In the interim, concurring to Sidik, deliberate citizen compliance is the spine of the self-assessment framework, where citizens are responsible for ensuring their possess charge commitments and after that paying and detailing their charges precisely and on time. Compliance within the world of taxation is partitioned into two parts, to be specific, formal compliance and fabric compliance. Material compliance may be a circumstance where a citizen carries out or fulfills all fabric arrangements within the charge law. Citizens who are really compliant can be seen from filling out their SPT truly, well and accurately and submitting their Yearly SPT sometime recently the desired time restrain. In the interim, the definition of formal compliance may be a circumstance where a citizen carries out and fulfills assess arrangements formally in understanding with charge law, for illustration, submitting an Yearly Charge Return some time recently the due date, specifically Walk 31.

Based on Serve of Back Control Number 192/PMK.03/2007 concerning Citizens with Certain Criteria for Preparatory Discounts of Charge Overpayments, Citizens with certain criteria, hereinafter alluded to as Compliant Citizens, are Citizens who meet the taking after prerequisites:

- a. Be reliable in submitting the Notice Letter.
- b. Have no assess overdue debts for all sorts of charges, but charge back payments for which consent has been obtained to pay installments or put off assess installments.
- c. Money related reports inspected by a Open Bookkeeper or government money related supervision office with an Unqualified supposition for 3 (three) sequential a long time.
- d. Never been indicted of committing a wrongdoing within the field of tax assessment based on a court decision that has had lasting legitimate constrain inside the final 5 (five) a long time.

The foremost critical degree of a taxpayer's level of compliance is whether the citizen has submitted their SPT or not, whether it is an Yearly SPT or a Intermittent SPT. Typically the foremost critical degree since the citizen has submitted the SPT, meaning that the citizen has made the assess installment. in understanding with the law. Most person citizens consider that the quality of the e-filing framework is sweet sufficient since the e-filing framework as of now contains all the areas that must be detailed by citizens in submitting the Yearly SPT, the e-filing framework has moreover met desires of citizens in submitting the Yearly SPT with fitting. The plan shown by the e-filing framework is

flawless and great, the enlightening contained within the e-filing framework are clear and simple for citizens to get it, making it simpler for citizens to yield or report their Yearly SPT. With the presence of an e-filing framework that has decently great quality, it is trusted that it can increment citizen compliance in submitting yearly assess returns. In any case, in a few cases there are still a little number of citizens who have not completely acknowledged the e-filing framework since a few citizens still think that the e-filing framework is complicated to function. It can be seen that person citizens have certainty that the e-filing framework has great quality and can give positive comes about so that the e-filing system is anticipated to extend person citizen compliance in submitting Yearly Assess Returns. The comes about of this investigate bolster inquire about from Solikah and Kusumaningtyas (2017) which concluded that the quality of the e-filing framework has a critical impact on taxpayer compliance in detailing Yearly SPT. The comes about of this inquire about are in agreement with the Delone and McLean model theory which states that the quality of the framework can decide the demeanor of the client as a beneficiary of data. The effect on the client will decide the fulfillment of the client and the effect on the person. On the off chance that the taxpayer considers that the e-filing framework has great framework quality, the quality of the e-filing framework can increment citizen compliance in submitting the Yearly Charge Return.

Of all things with respect to the affect and foundation of e-filing, there are deterrents that happen amid the execution of e-filing. The deterrent confronted by e-filing in Madiun is that numerous individuals are not recognizable with technology, so numerous individuals still report SPT offline. Usually due to less comprehensive socialization so that as it were a modest bunch of individuals or individuals who are genuinely interested and included in charges know around it. Another impediment separated from socialization is with respect to server down time, the genuine level of down time is diminishing from year to year. The information is as takes after: The genuine level of ICT framework down time expanded by 0.0056% in 2020 compared to 2019. This increase appears a diminish within the quality of the data administration framework in 2020. Typically, since a few servers cannot be gotten to, but are still underneath the constrain resilience is 0.10%. The level of ICT down time may be a unused issue considering that in 2018 there was no ICT framework down time.

CONCLUSIONS AND RECOMMENDATIONS

Recording charges electronically (E-Filing) in Indonesia is in agreement with the guideline of legitimate certainty. The government and courts have an awfully vital part in keeping up lawful certainty. The government may not issue executing directions that are not directed by law or struggle with law. Indonesian premium entry only \$7 Summarized Content Electronic assess statements in Indonesia are in agreement with the guideline of lawful certainty. The government and courts have a really critical part in keeping up legitimate certainty. The government may not issue official orders that are not directed by law or that damage the law. And in this case, electronic accommodation of

Notice Letters is controlled by Charge Benefit Declare KEP-47/PJ./2008 concerning Accommodation of Notice Letters and Reestablishment of Notice Letters of the Directorate Common of Charge Organization. for overhauling yearly reports electronically (eFiling) through the Application Benefit Supplier (ASP). Indeed, in spite of the fact that Application Benefit Suppliers (ASP) as third parties have been given exceptionally wide specialist by the Executive Common of Charges (DJP), they have broad access to information stream records possessed by Citizens, but typically controlled by statutory controls. Chief Common of Assess Organization KEP-47/PJ/2008 to guarantee the privacy of Citizen information stream.

Based on the rule of lawful certainty to form citizens comply with the commitment to pay charges, the government ought to be able to supply citizens with distant better;a much better;a higher;a stronger;an improved ">a distant better understanding of the significance of paying charges, counting methods for making assess installments and the sum of charge sanctions forced in case they are late in making assess installments. The government can moreover conduct outreach or counseling to citizens with respect to arrangements with respect to the online assess detailing framework so that it does not burden citizens and makes it easier for citizens to report taxes. By online with respect to approaches with respect to the online assess announcing framework, citizens are anticipated to form more commitments to extend understanding and be able to utilize the assess modernization framework offices given by the government so that citizens are able to fulfill their assess commitments in agreement with pertinent controls.

The effect of utilizing E-Filing is partitioned into 3: the affect felt in terms of the benefits of utilizing E-filing, the effect of utilizing E-Filing based on citizen fulfillment, and the affect based on utilizing E-Filing for assess compliance. To begin with: In terms of the benefits that citizens get when utilizing e-Filing when announcing their yearly SPT, specifically quicker announcing and sparing vitality and costs. Moment, a citizen said that he has been utilizing e-filing since 2016 until presently, with e-filing making assess reports more commonsense, speedier at the time of announcing so he is fulfilled with the E-Filing benefit, but there are deterrents he faces One of the reasons for these citizens when announcing is the arrange, as a rule at certain times the arrange association is moderate and as a rule the DJP site cannot be opened since the server is full. Third with the presence of an e-filing framework that has reasonably great quality, it is trusted that it can increment citizen compliance in submitting yearly assess returns.

FURTHER STUDY

This research still has limitations so further research needs to be done on this topic "The Impact of Using E-Filing on Taxpayers is Reviewed from the Principle of Legal Certainty".

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