

## Evaluation of Value Added Tax Collector Appointment Policy in Indonesia from the Perspective of Administrative Simplicity Principle

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### ABSTRACT

The Value Added Tax (VAT) serves as a primary instrument of state revenue that requires both effective collection and administrative simplicity. In this context, Indonesia's policy of appointing specific entities as VAT withholding agents (*Wajib Pemungut* or WAPU) aims to enhance compliance and fiscal efficiency; however, questions remain as to whether this policy aligns with the principle of ease of administration. This study evaluates the WAPU policy from that perspective using a qualitative, pragmatic approach through an evaluative literature review. The analysis employs the theoretical frameworks of tax administrative efficiency, the ease of administration principle, and public policy evaluation. The findings indicate that the WAPU mechanism effectively improves revenue collection and narrows monitoring gaps but is administratively inefficient due to the shifting of compliance burdens from the tax authority to businesses. The study identifies an imbalance between fiscal efficiency and administrative simplicity, suggesting the need for policy refinement through digital system integration, administrative incentives, and regulatory adjustments to ensure a VAT collection system that is more efficient, equitable, and sustainable.

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### Keywords:

*VAT Withholding;*

*Ease of Administration;*

*Tax Administrative Efficiency;*

*Policy Evaluation*

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## INTRODUCTION

Value Added Tax (VAT) is one of the most significant sources of state revenue for many developing countries because of its broad, stable, and relatively efficient nature compared to direct taxes (de Mooij, 2025; Mascagni, Dom, Santoro, & Mukama, 2022). In Indonesia, VAT serves as the backbone of indirect tax revenues, and due to its nature as a tax on consumption at almost every stage of the value chain, the effectiveness of its collection mechanism is crucial for the country's fiscal sustainability (Alif, 2023; de Mooij, 2025).

Since the adoption of VAT in 1984, VAT administration policies in Indonesia have continued to undergo adjustments to address two major challenges: (i) the need to maintain compliance and prevent leakage of the tax base, and (ii) the need to simplify the collection process so that it does not become an excessive administrative burden for both tax authorities and business actors (Saptono, 2023; Alif, 2023). In this context, Indonesia has developed a mechanism for appointing certain parties as VAT collectors ("Mandatory Collectors" or WAPU), including state-owned enterprises (SOEs), certain state-controlled entities, and

digital business actors under the VAT scheme for Trade Through Electronic Systems (PPN PMSE) (Alif, 2023; Directorate General of Taxes, 2012; Setiawan, 2023).

By design, the appointment of WAPU transfers part of the functions of collecting, remitting, and reporting VAT from the tax authority to economic entities that transact directly with suppliers of goods and services. This means that the state not only acts as a collector but also “delegates” the collection function to large and strategic business actors (Alif, 2023; Directorate General of Taxes, 2012). This delegation model is consistent with findings in the international literature showing that many countries, especially developing countries with limited supervisory capacity, use third-party collection mechanisms (withholding or appointed collectors) as a strategy to increase collection capacity and secure revenue (Garriga & Tortarolo, 2024; Waseem, 2022). In such contexts, large corporations or designated entities act as an extension of the state's tax administration (Garriga & Tortarolo, 2024).

The international literature shows that the “firms as tax collectors” approach can significantly improve tax compliance. When certain companies are required to collect and remit taxes on their transactions, there is an increase in reporting compliance and a decrease in the potential for avoidance, especially in jurisdictions with weak enforcement (Garriga & Tortarolo, 2024; Brockmeyer & Hernandez, 2019; Waseem, 2022). Third-party collection mechanisms in the context of VAT—often referred to as VAT withholding or appointed VAT collectors—are seen as instruments to “lock in” VAT obligations as close as possible to the point of transaction, thereby reducing opportunities for manipulation and delays in remittance (Garriga & Tortarolo, 2024; Mascagni et al., 2022). Thus, normatively, the appointment of WAPU can be understood as an administrative policy oriented toward maintaining the integrity of state revenues.

Previous studies have highlighted the effectiveness of third-party tax collection mechanisms in improving compliance. Brockmeyer and Hernandez (2019) found that third-party reporting and withholding significantly increase tax compliance and reduce opportunities for tax evasion in developing countries. Similarly, Garriga and Tortarolo (2024) demonstrated that involving firms as tax collectors can enhance revenue performance by reducing information asymmetry and strengthening monitoring at the transaction level. Furthermore, Waseem (2022) emphasized that VAT withholding mechanisms are particularly effective in low-enforcement environments, as they allow governments to secure tax revenue closer to the source of economic activity. These findings suggest that the WAPU policy in Indonesia has a strong theoretical and empirical foundation as an instrument to improve tax collection efficiency.

However, fiscal success is not automatically synonymous with administrative simplicity. In tax administration, there is a principle of ease of administration, which generally includes several elements: simplicity of procedures, legal certainty, low administrative costs for the government, and reasonable compliance costs for business actors (Dunn, 2018; Martínez, 2022). This principle requires that tax collection mechanisms be designed in such a way that administrative burdens are not merely transferred from the tax authority to the private sector without adequate support, but are instead managed efficiently and implemented consistently (Martínez, 2022; OECD, 2025).

In the Indonesian context, the government’s normative argument for appointing SOEs as VAT collectors is to facilitate the collection and payment of VAT on transactions with

partners, as well as to ensure that VAT due is properly remitted as state revenue (Alif, 2023; Directorate General of Taxes, 2012). A similar policy is applied to cross-border digital business actors under the PPN PMSE scheme, where digital platforms are appointed to collect, remit, and report VAT on the consumption of digital goods and services in Indonesia, citing cross-border administrative efficiency and equal treatment with domestic business actors (Setiawan, 2023). Preliminary findings suggest that the appointment of PPN PMSE VAT collectors increases administrative compliance rates among large business actors because their reputation and public visibility create pressure for compliance; however, there are also additional compliance costs in the form of system adjustments, periodic reporting, and cross-border transfer fees (Setiawan, 2023). This confirms that the administrative burden is not eliminated, but rather transferred.

Thus, a policy and academic question arises: does the appointment of VAT WAPU in Indonesia truly meet the principle of ease of administration, or does the policy primarily function as an instrument of fiscal control that is efficient from the state's perspective but creates new administrative burdens for the collectors? This question has become increasingly relevant because the direction of tax reform in Indonesia in recent years—including VAT harmonization reforms and administrative digitalization through e-Faktur and electronic reporting—has explicitly emphasized a narrative of simplification and administrative efficiency (Saptono, 2023; OECD, 2025).

Departing from this context, this article aims to conduct a conceptual evaluation of the policy of appointing Mandatory VAT Collectors in Indonesia from the perspective of the principle of ease of administration. Specifically, this study will: (1) outline the reasons why the WAPU appointment policy remains relevant in Indonesia's VAT collection system; (2) examine the alignment of WAPU policy design with the principle of ease of administration; and (3) assess the administrative implications of the policy for both the tax authorities and the collectors.

The scientific contribution of this article is twofold. First, it connects the practice of WAPU appointment in the Indonesian context with the international literature on “delegated tax collection” and “VAT withholding,” which are generally discussed in the context of developing countries and those with limited enforcement capacity (Garriga & Tortarolo, 2024; Waseem, 2022). Second, it explicitly uses the principle of ease of administration as an evaluative lens, rather than merely assessing revenue performance. This is important because ease of administration—which includes process simplicity, the ability to comply consistently, and proportionate implementation costs—is a key condition for the legitimacy of modern tax policies (Martínez, 2022; OECD, 2025). Thus, the results of this study are expected to provide an analytical basis for considering whether the WAPU scheme should be maintained, expanded, or revised to better align with the principles of efficient and equitable tax administration.

## **METHOD**

This research employed a qualitative approach within a pragmatic paradigm. This paradigm was selected because the study not only sought to understand policy phenomena but also to assess their practical usefulness in the context of ease of tax administration (Creswell & Plano Clark, 2018; Dunn, 2018). Accordingly, the research was oriented toward problem-

solving and evaluating the effectiveness of the VAT Mandatory Collector (WAPU) appointment policy in supporting the principle of ease of administration.

This study adopted an evaluative literature design. This approach was considered appropriate given that the issue under examination—the effectiveness of the WAPU appointment policy—had been widely discussed in secondary sources, including regulations, official reports, and prior research at both national and international levels (Snyder, 2019). The evaluative design was used to assess the extent to which the policy aligned with the principle of ease of administration in tax administration theory (OECD, 2025; Martínez, 2022). The approach not only mapped prior findings but also critically integrated them with fiscal administration theory and policy evaluation frameworks (Dunn, 2018).

The data used were entirely derived from secondary sources, including: (1) international academic literature on VAT withholding, delegated tax collection, tax administrative efficiency, and ease of administration, such as OECD (2025), de Mooij (2025), and Garriga & Tortarolo (2024); (2) national literature, including journal articles and Directorate General of Taxes (DGT) reports concerning WAPU, VAT on electronic commerce, and tax harmonization policies (Alif, 2023; Saptono, 2023; Setiawan, 2023); and (3) relevant legal and policy documents, including Law Number 8 of 1983 on VAT (and its amendments), Government Regulation Number 50 of 2023, and Minister of Finance Regulation Number 37 of 2025.

Literature collection was conducted using a systematic literature review (SLR) technique consisting of four stages: (1) identification of key terms, such as “VAT collection mechanism,” “ease of administration,” “WAPU,” “VAT withholding,” and “tax administrative efficiency”; (2) database searches through Scopus, ScienceDirect, OECD iLibrary, and the Garuda Portal for publications from 2018–2025; (3) screening based on relevance, accessibility, and contextual suitability; and (4) data extraction followed by thematic synthesis (Snyder, 2019).

Data were analyzed using thematic content analysis, which involved identifying key themes and relationships across the literature (Braun & Clarke, 2019). Three main analytical themes were established in line with the research questions: (1) the rationale for the WAPU appointment policy, focusing on its normative and administrative justifications; (2) the alignment of the policy with the principle of ease of administration, particularly in terms of complexity, efficiency, and administrative burden; and (3) policy effectiveness and implications, assessing whether the WAPU mechanism improved collection efficiency without imposing disproportionate administrative costs. The analysis compared national and international findings and interpreted them using tax administrative efficiency theory and public policy evaluation models (de Mooij, 2025; Dunn, 2018).

Data validity was ensured through source triangulation by comparing findings from international journals, national policy reports, and regulatory documents. Reliability was strengthened by verifying the relevance of each source and cross-checking key findings across multiple references (Snyder, 2019).

The conceptual framework of this study was based on three main theoretical foundations: tax administrative efficiency, the principle of ease of administration, and public policy evaluation models. These frameworks were used to assess the extent to which the

WAPU appointment policy in Indonesia aligned with the objective of simplifying tax administration.

Tax administrative efficiency theory emphasized the need to maximize revenue while minimizing administrative and compliance costs (Martínez, 2022; de Mooij, 2025). In this study, efficiency was understood in terms of whether the WAPU mechanism improved VAT collection without increasing administrative complexity for tax authorities or appointed collectors. Where administrative burdens were merely shifted to the private sector without adequate support, efficiency was considered suboptimal (OECD, 2025).

The principle of ease of administration was applied as an evaluative lens focusing on procedural simplicity, legal certainty, administrative efficiency, and proportional compliance costs (Martínez, 2022; OECD, 2025). In the Indonesian context, this principle was closely associated with ongoing tax administration reforms emphasizing digitalization and simplification (Saptono, 2023). The analysis therefore assessed whether the WAPU policy supported these objectives in practice.

In addition, the study employed a public policy evaluation framework based on Dunn (2018), focusing on criteria such as effectiveness, efficiency, adequacy, equity, and responsiveness. This framework enabled a comprehensive assessment of how the policy's intended objectives related to its actual outcomes, considering both institutional design and implementation dynamics.

The integration of these frameworks provided a basis for evaluating whether the WAPU policy achieved a balance between fiscal effectiveness and administrative simplicity. It also supported the formulation of policy recommendations aimed at improving VAT collection performance while maintaining manageable administrative demands for both tax authorities and business actors.

## **RESULT AND DISCUSSION**

### **1. Rationale for WAPU Appointment Policy**

The Appointment of Taxpayers (WAPUs) in the Indonesian VAT system is rooted in the need for the state to strengthen tax compliance and effectiveness, especially in the context of a self-assessment system that gives taxpayers great confidence to calculate and report their own liabilities. In practice, this system has the risk of administrative non-compliance and inaccurate tax reporting, especially in sectors with high transaction complexity (Alif, 2023; Saptono, 2023).

The policy of appointing WAPU was first applied to SOEs and government agencies as a form of trusted entities that are considered to have better administrative capacity in ensuring timely tax payments (Directorate General of Taxes, 2012). Normatively, WAPU acts as a "withholding agent" who distributes tax revenues directly to the state treasury. This appointment is a form of application of the principle of administrative efficiency from the fiscal side, where the supervisory and collection functions are partly transferred to third parties to reduce administrative costs in the tax authorities (de Mooij, 2025).

International literature shows that the mechanism of third-party collection (withholding VAT) is a prevalent practice in many developing countries as a capacity substitution strategy—that is, replacing the weakness of fiscal capacity with indirect supervision through large business actors (Garriga & Tortarolo, 2024; Waseem, 2022). The OECD (2025) also

emphasizes that this model improves revenue security because WAPU deducts VAT at the point of transaction, before potential revenue loss occurs.

In addition to the efficiency aspect, the appointment of WAPU also has the dimension of legal certainty and ease of supervision. In the context of the relationship between fiscal authorities and taxpayers, the WAPU system functions to lock the transaction chain and minimize reporting errors by smaller parties. Thus, the rationale for this policy can be categorized into two main motives: (1) fiscal rationale, which is to ensure the stability of state revenues, and (2) administrative rationale, which is to simplify the supervisory process through the centralization mechanism of collection.

However, the rationale of this policy also raises criticism. Some researchers note that when administrative responsibilities are transferred to the private sector without a compensation mechanism or system simplification, this can increase the compliance burden on the side of business actors (Setiawan, 2023; Martínez, 2022). In other words, success from the point of view of fiscal is not necessarily synonymous with success in the principle of ease of administration.

## **2. Conformity with the principle of ease of administration**

The principle of ease of administration is one of the main principles that must be used as the basis for tax policy design. This principle, as explained by the OECD (2025), requires that the tax collection process can be carried out simply, efficiently, and does not cause a disproportionate administrative burden for taxpayers.

In the Indonesian context, the policy of appointing VAT WAPU shows an effort towards administrative efficiency, but it has not fully met the principle of ease of administration in four main dimensions: simplicity of procedure, legal certainty, cost efficiency, and proportionality of the burden of compliance.

First, in terms of simplicity of procedure, WAPU in Indonesia is required to collect, deposit, and report VAT through electronic systems such as e-Faktur and e-Bupot. Although this system improves transparency and accuracy of reporting, many WAPU entities—especially local government agencies and SOEs with large transaction chains—complain of additional administrative burdens arising from system adjustments and repetitive reporting obligations (Alif, 2023; Saptono, 2023).

Second, from the aspect of legal certainty, the policy of appointing WAPU has clarified fiscal responsibility for VAT collection and remittances. However, variations in interpretation of WAPU status in certain transactions still occur, especially when WAPU transacts across sectors or involves non-PKP counterparts. This has the potential to cause legal uncertainty and the risk of disproportionate administrative sanctions (Directorate General of Taxes, 2012).

Third, from the dimension of administrative cost efficiency, this policy is effective in reducing the workload of the tax authorities because part of the data collection and deposit process has been carried out by a third party. However, administrative and compliance costs actually increase on the part of WAPU because they have to provide additional resources for the management of tax obligations on behalf of the state (Setiawan, 2023; Martínez, 2022). In the long run, this condition has the potential to cause compliance fatigue if it is not accompanied by system simplification and better technology support.

Fourth, from the aspect of proportionality of the burden of compliance, the concept of ease of administration demands a balance between convenience for the fiscal and convenience for taxpayers. In the WAPU policy, this balance has not been fully achieved. Governments enjoy increased revenue efficiency, but WAPU faces additional administrative burdens without financial incentives or compensation (OECD, 2025; de Mooij, 2025).

Thus, although the WAPU appointment policy partially meets the objectives of efficiency and transparency, conceptually this policy has not fully internalized the principle of overall ease of administration. The government needs to review the implementation design so that the principles of simplicity and equity in compliance can be achieved simultaneously.

### **3. Evaluation of Implementation Effectiveness**

The evaluation of the effectiveness of the VAT Mandatory Collector (WAPU) appointment policy was carried out by combining two main theoretical frameworks (1) policy evaluation framework from Dunn (2018), which assesses the effectiveness of policies based on five dimensions — effectiveness, efficiency, adequacy, equity, and responsiveness; and (2) the tax administrative efficiency framework from de Mooij (2025) and Martínez (2022), which assesses the extent to which fiscal policies support administrative ease through the measurement of administrative costs and benefits.

This integrative approach allows for analysis that focuses not only on revenue outcomes, but also on administrative governance quality.

#### **a. Dimensions of Effectiveness and Efficiency**

The dimension of effectiveness in policy evaluation theory refers to the extent to which policies achieve preset goals (Dunn, 2018). In the context of the appointment of WAPU, the main indicators include: (a) increasing VAT compliance rate, (b) increasing revenue stability, and (c) reducing potential tax losses (VAT gap).

Empirically, the literature shows that the collection policy by third parties in Indonesia contributes significantly to the increase in VAT revenue. Since the expansion of the list of VAT collectors, especially to include SOEs and cross-border digital economy actors, the contribution of revenue from WAPU to total VAT revenue will reach more than 30% in 2023 (Setiawan, 2023). This shows that the fiscal effectiveness of the policy is quite high because the state has managed to secure revenue that was previously difficult to monitor through self-assessment mechanisms.

However, the efficiency dimension requires that this success be achieved with minimal administrative costs, both for fiscal and business actors (Martínez, 2022). From the fiscal side, the WAPU policy reduces administrative monitoring costs because some of the supervisory functions are carried out automatically by appointed collectors. But on the business side, compliance costs increase because they must adjust the financial system, train human resources, and ensure timely and accurate reporting (Alif, 2023). This creates the phenomenon of burden shifting (OECD, 2025), where efficiency for the government is achieved through shifting the burden to the private sector.

From the perspective of tax administration efficiency theory (de Mooij, 2025), the ideal condition is when the administrative cost ratio and compliance cost ratio both decrease simultaneously. However, in the WAPU policy in Indonesia, there is an imbalance because the government's administrative cost ratio has decreased but the compliance cost ratio of

business actors has increased. This indicates that administrative efficiency has not been achieved systemically.

#### b. Adequacy and Equity Dimensions

The adequacy dimension assesses the extent to which policies can provide adequate solutions to public problems faced (Dunn, 2018). In the case of WAPU, the main problems to be solved are the low level of VAT supervision in certain sectors and the difficulty of law enforcement on large transactions. From the literature, the appointment of WAPU has been shown to increase control over the distribution chain and minimize missing trader fraud (Garriga & Tortarolo, 2024; Waseem, 2022). Therefore, substantively this policy can be categorized as adequate to close the supervision gap.

However, adequacy must also be measured by the ability of policies to adapt to the context of digitalization and changes in economic transaction patterns. In the digital economy era, a WAPU-based voting system needs to accommodate cross-platform data interoperability, jurisdictional differences, and value-added taxation provisions for digital products (Setiawan, 2023; OECD, 2025). If the government's digital infrastructure is inadequate, the adequacy of this policy has the potential to weaken due to the risk of compliance bottlenecks due to system limitations and cross-agency coordination.

Meanwhile, the equity dimension issues the distribution of burdens and policy benefits. In the context of WAPU, equality can be analyzed through two indicators: (a) horizontal justice between appointed and non-appointed business actors, and (b) vertical justice between the state and business actors in bearing the administrative burden.

Large business actors (such as SOEs or multinational digital platforms) have the resources to meet collection obligations, while their partner small business actors often have to adjust tax invoicing and reporting systems, which increases the burden of compliance (Alif, 2023; Setiawan, 2023). This condition shows the existence of horizontal inequality. On the other hand, from a vertical perspective, the state derives direct fiscal benefits from increased revenues, while tax collectors bear the administrative burden without compensation of fiscal incentives. The OECD (2025) considers this condition as a form of administrative imbalance, which can disrupt policy legitimacy in the long term.

#### c. Dimensions of Responsiveness and Administrative Coherence

The responsiveness dimension is related to the ability of policies to adapt to new needs and challenges that arise during implementation (Dunn, 2018). In the context of WAPU policy, responsiveness can be measured from the extent to which the government adjusts administrative mechanisms in accordance with the dynamics of the digital economy and information technology developments.

The reform of the digitalization of tax administration through e-Faktur, e-Bupot, and CoreTax System is a form of policy response to the need for efficient reporting and data exchange. However, the literature shows that the integration between the DGT system and the internal system of the collecting entity has not been fully optimal. For example, some WAPU face technical obstacles in electronic invoice validation and cross-entity reporting, creating duplication of administrative work (Saptono, 2023). This shows that policy responsiveness is still partial, as digitalization has not eliminated administrative complexity.

In addition, the effectiveness of policies also depends on administrative coherence — that is, the extent to which new policies align with other existing tax policies (Martínez,

2022). The insynchronization between VAT policies and regulations related to withholding income tax can cause confusion for business actors, especially for entities that play a dual role as collectors and taxpayers (Alif, 2023). Weak policy coherence can decrease efficiency because each tax administration policy operates in a different regulatory silos.

#### d. Evaluation Synthesis and Implications

The results of the synthesis of various evaluative dimensions show that the effectiveness of the WAPU appointment policy is asymmetrical. This policy is very fiscally effective—increasing revenue and securing compliance—but it is not yet efficient and administratively fair. Based on Dunn's (2018) model, WAPU policies obtained high scores on the dimensions of effectiveness and adequacy, but low on the dimensions of efficiency, equity, and responsiveness.

The policy implications of the results of this evaluation are as follows:

- 1) The expansion of the scope of digitalization must be followed by regulatory simplification, for example with the integration of an automated reporting system between the DGT and WAPU.
- 2) Administrative incentive mechanisms (e.g. recognition of additional fees, small tax credits, or reductions in administrative sanctions) need to be considered to maintain a balance of burdens.
- 3) Periodic data-driven evaluations must be carried out to assess whether WAPU policies are still relevant to the dynamics of new economic structures, including the service sector and digital platforms.

Thus, the results of the evaluation show that the WAPU appointment policy has a strong rational foundation and successfully meets most of the fiscal objectives. However, to truly meet the principle of ease of administration, this policy requires improvements in aspects of system coordination, balance of administrative burden, and adaptation to digitalization.

## CONCLUSION

This study evaluated the policy of appointing Compulsory VAT Collectors (WAPU) in Indonesia through the lens of the principle of ease of administration and found that, while the policy had a strong fiscal and administrative rationale—particularly in addressing supervisory limitations within the self-assessment system and securing VAT revenues—it remained challenged in terms of efficiency and administrative fairness. The policy improved collection effectiveness by leveraging the administrative capacity of SOEs, government agencies, and digital business actors, thereby reducing opportunities for tax avoidance; however, it did not fully satisfy the principles of simplicity and proportionality, as administrative burdens were largely shifted to the private sector without adequate compensation or simplification. Based on Dunn's (2018) framework, the policy performed well in effectiveness and adequacy but was less optimal in efficiency, equity, and responsiveness, indicating an asymmetry in which fiscal gains for the state were not matched by administrative efficiency for taxpayers. This imbalance suggests the need for policy reform focused on redistributing administrative burdens more fairly, enhancing system integration, and strengthening regulatory coherence. Given the study's reliance on secondary data, future research should incorporate empirical approaches, particularly quantitative measurements of administrative and compliance costs, as

well as cross-country comparative analyses to identify more balanced and context-appropriate VAT withholding models in developing economies with evolving digital tax systems.

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