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Ratio Legis and Effectiveness of Tax Transaction Recording System Implementation to Increase Regional Revenue

Ari Samudro Pribadi
Master of Law and Development Study Program, Graduate School, Universitas Airlangga Surabaya, Indonesia
E-mail: arisamudra11@gmail.com

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ABSTRACT

This study aims to examine ratio legis and the effectiveness of tax transaction recording system, as well as the contribution to improving taxpayer compliance and regional revenue. The research method used is socio-legal research with a research approach, namely empirical law and non-legal with a conceptual approach, legislation, and empirical data sourced from interviews. The results showed that ratio legis for implementing tax transaction recording system to increase regional revenue was based on several regulations, including the Law on Financial Relations between the Central and Regional Governments, the Government Regulation on General Provisions for Regional Taxes and Levies, as well as the Regional Regulation on Regional Taxes and Levies. These regional regulations serve as the legal basis for the collection of taxes and levies in Nganjuk Regency. In terms of effectiveness, tax transaction recording system promotes transparency, enabling business owners to better understand tax obligations. Consequently, good tax education can prepare a more competent workforce and contribute to regional revenue. An effective tax recording system is crucial in supporting the achievement of Sustainable Development Goal number 8, namely Decent Work and Economic Growth. In conclusion, tax transaction recording system, such as Tapping Box, has the potential to improve taxpayer compliance and regional revenue. However, dissatisfaction among taxpayers remains a challenge. This study suggests intensification of socialization about the benefits and procedures for using Tapping Box, ensuring that taxpayers understand and appreciate individual role in taxation system.

Introduction

The financial relations between the central and regional governments is a crucial aspect in resource management and development financing in Indonesia.[1] In the Regional Government, there is a clear and structured authority in collecting regional taxes and levies. This authority is crucial to increase regional revenue, as regulated in Law No. 1 of 2022 on Financial Relations Between the Central and Regional Governments[2]. This law provides a clear legal framework to regulate the division of financial authority and responsibility, thereby encouraging better synergy between the central and regional governments in achieving sustainable development goals. Furthermore, according to Government Regulation No. 35 of 2023 on General Provisions for Regional Taxes and Regional Retributions, it has been

[1] Sudarmi, Rahman Ambo Masse, and Nasrullah Bin Sapa, "Perkembangan Lembaga Keuangan Syariah Dan Dampaknya Pertumbuhan Ekonomi Di Indonesia," *Jurnal Ekonomi, Manajemen, Akuntansi (EKOMA)* 3, no. 4 (2024): 1570–1579.
[2] Eki Furqon and Edi Mulyadi, "The Harmonization of the Central and Local Governments Authority: Handling Public Health Emergencies on Coronavirus Disease 2019," *Unifikasi : Jurnal Ilmu Hukum* 7, no. 2 (December 2020): 205–214.

regulated that Regional Taxes are an obligation owed to the region which is used for the benefit of the region for the greatest prosperity of the people, while regional retributions are levies or payments for certain services or permits issued by the government for individuals or business entity. Hence, the collection of regional taxes and retributions by the Regional Government is one of the government's duties in implementing regional autonomy to optimize resources in the region. For regions, it is mandatory to form regional regulations as an implementation of the authority for regional taxes and retributions delegated by the Law on Financial Relations between the Central and Regional Governments as regulated in Article 94. The establishment of Regional Regulations aims to realize regional financial independence through various sources of income and regional development. The Regional Government of Nganjuk Regency through Regional Regulation No. 6 of 2023 on Regional Taxes and Retributions proves that the Nganjuk Regency Government has a strong commitment to the management of Regional Taxes and Retributions, including the procedures for their collection, as regulated in the Regional Regulation of Nganjuk Regency No. 6 of 2024 on Provisions and Procedures for Collecting Regional Taxes. This regulation describes the procedures for tax collection, refunds of excess tax, objections, relief, and tax exemptions, and tax audits. In its supervision, the Nganjuk Regency Government implements various mechanisms to optimize revenue while reducing leakage of regional taxes and retributions. One of the optimization mechanisms carried out is by implementing the Regional Tax Transaction Recording System for Certain Goods and Services Tax (PBJT), so that before the two Regional Regulations above are enforced, the Tax Transaction Recording System has been regulated through the Regulation of the Regent of Nganjuk Regency No. 36 of 2022. This regulation aims to increase regional revenue in terms of PBJT tax. However, this regulation has not been properly socialized as there are still many business actors whose business premises have implemented this recording system but still cannot accept it, question the basis for making this regulation, and even consider this implementation does not meet the principle of justice. In its implementation, regional regulations supporting the laws or regulations play a significant role as guidelines for regional governments.[3] This is to ensure that every action taken in the tax collection process complies with applicable legal provisions.[4] Tax collection, monitoring, and reporting procedures are designed to maintain the integrity of the tax system and improve taxpayer compliance. However, the challenges faced in implementing this system are quite significant.[5]

Before the implementation of the tax transaction recording system, the condition of tax collection in restaurant and hotel sector in Nganjuk Regency experienced various obstacles. Tax revenue from Certain Goods and Services Tax (PBJT) was not optimal as many business actors did not report their PBJT collection results transparently. On the other hand, business actors also complained that they did not receive clarity regarding the basis for calculating the taxes imposed in which tax collectors often charged more than what had been reported. The direct collection system has proven to be ineffective and inefficient and often results in

[3] Delfiyan Widiyanto, Annisa Istiqomah, and Yasnanto Yasnanto, "Upaya Pemberdayaan Masyarakat Desa Dalam Perspektif Kesejahteraan Ekonomi," *Jurnal Kalacakra: Ilmu Sosial dan Pendidikan* 2, no. 1 (2021): 26.
[4] Salsa Billa Putri Fahri, Anissa Imana Mayrazaka, and Mumthazul Hayya, "Optimalisasi Kesadaran Membayar Pajak Bagi Pemuda Melalui Platform Media Sosial Di Era New Normal," *Paulus Journal of Accounting (PJA)* 3, no. 1 (2021): 77–90.
[5] Dita Selsabillah, Rifda Putri Permatasari, and Yumna Nurul Fikriyyah, "Kajian Literatur: Pengaruh Perpajakan Untuk Menciptakan Pertumbuhan Ekonomi Dalam Mewujudkan SDGs 8," *Prosiding Seminar Nasional Ekonomi dan Perpajakan* 3, no. 1 (2023): 102–112.

dissatisfaction among tax collectors and taxpayers. The results of PBJT tax revenue in Nganjuk Regency before the implementation of this tax transaction recording system showed a very low result compared to the existing potential.

After the implementation of the Tax Transaction Recording System to support the tax collection process, there were still revenue fluctuations in terms of PBJT. Besides, many business actors in Nganjuk Regency reported deep dissatisfaction in which some of them complained that their turnover had decreased due to this tax policy.[6] Fears of bankruptcy are growing among business actors, especially when they see that their colleagues who do not use tax recording systems continue to operate without significant problems[7]. This dissatisfaction creates a sense of injustice among business actors in which they feel disadvantaged by a system that should provide fairness and transparency[8] in tax collection. Business actors believe that those who do not use the tax recording system feel they are at an advantage, while those who comply face difficulties.[9] This dissatisfaction has the potential to damage the relationship between local governments and taxpayers as well as reduce the level of tax compliance which in turn can have a negative impact on regional revenues. Therefore, it is important to evaluate the legis ratio and effectiveness of the tax transaction recording system in increasing taxpayer compliance and regional revenue.[10] By understanding the existing challanges and seeking solutions to these problems, it is hoped that a more fair and transparent policies can be created, which not only support an increase in regional revenue but also encourage compliance and trust from taxpayers.[11] This study aims to analyze the legis ratio and effectiveness of the tax transaction recording system and how it contributes to increasing taxpayer compliance and regional revenue in Nganjuk Regency.

Research Methods

The research method used is socio-legal research with a research approach, namely empirical law and non-legal with a conceptual approach, legislation, and empirical data sourced from interviews. This legal and non-legal study applied a conceptual and legislation approach in which empirical data were obtained through interviews with taxpayers and regional tax stakeholders in Nganjuk Regency. A quantitative data analysis related to tax revenues were also done. The data collection techniques in this study, namely interviews, observations, and literature studies, were designed to obtain in-depth and accurate information regarding the legis ratio and the effectiveness of the tax transaction recording system in increasing taxpayer compliance and regional revenue in Nganjuk Regency. Interviews were conducted directly with hotel and restaurant business actors as taxpayers for certain goods and services as well as regional tax stakeholders in Nganjuk Regency. Through

[6] Erlina Erlina and Handy Aribowo, "Peranan Media Sosial Terhadap Kenaikan Nilai Omset Penjualan Di" Tiktok" Pada Pedagang Dengan Cara Live Shopping," *Jurnal Mirai Management* 8, no. 2 (2023): 219–239.
[7] Asep Mulyana, Jojor Trianita Sihombing, and Wawan Asad Sutrisna, "Pengaruh E-Biling Dan E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di KPP Pratama Bandung Tegallega," *Jesya: Jurnal Ekonomi & Ekonomi Syariah* 8, no. 1 (2025): 243–258.
[8] Idah Rosidah et al., "Transparasi Dan Akuntabilitas Dalam Pencegahan Fraud Diinstansi Pemerintah (Studi Kasus Kantor Kec. Ciwidey)," *Jurnal Ekonomi Manajemen Bisnis Dan Akuntansi : EMBA* 2, no. 1 (2023): 137–156.
[9] Khusni Aristina et al., "Analisis Kebijakan Moneter Dan Kebijakan Fiskal Terhadap Pertumbuhan Ekonomi Di Indonesia Tahun 2005-2018," *Jurnal Direktori Ekonomi* 1, no. 1 (2018): 403–414.
[10] Dika Hasto And Muhammad Afif, 'Analisis Faktor-Faktor Yang Mempengaruhi Ketimpangan Pendapatan Antar Daerah Kabupaten / Kota Di Provinsi Daerah Istimewa', *Diponegoro Journal Of Economics*, 11.3 (2022), pp. 176–86.
[11] Selsabillah, Permatasari, and Fikriyyah, "Kajian Literatur: Pengaruh Perpajakan Untuk Menciptakan Pertumbuhan Ekonomi Dalam Mewujudkan SDGs 8."

these interviews, researchers can identify their views and experiences regarding the tax recording system implemented and the challenges they face in fulfilling their tax obligations.[12]

The population of hotel and restaurant taxpayers in this study was 102 taxpayers, consisting of 20 hotels and 82 restaurants. To determine the sample, the researcher used the Simple Random Sampling technique. By using the Slovin formula and a sampling error rate of 20%, the number of samples obtained is 20 samples. Of the total 20 samples, 4 samples were taken from hotel sector and 16 samples from restaurant sector. By applying this method, the study aims to ensure that the data obtained can represent a real condition in the hotel and restaurant sector in Nganjuk Regency. This proportional sampling method is expected to reduce bias and increase the validity of the results[13], thus providing better insight into the effectiveness of the tax recording system and its impact on taxpayer compliance and regional revenue.

Results and Discussion

1. *Legis Ratio of Implementing Tax Transaction Recording System to Increase Regional Revenue*

Law No. 1 of 2022 on Financial Relations between the Central and Regional Governments provides a clear legal framework for financial relations, ensuring transparency, accountability, and fairness in resource management, one of which is tax revenue. This law gives authority to regions to collect taxes and retributions, to support regional autonomy, and to regulate the allocation of funds from the center to the regions[14]. Furthermore, Government Regulation No. 35 of 2023 on General Provisions for Regional Taxes and Regional Retributions describes the general provisions regarding the collection of taxes and retributions in the regions. In Nganjuk Regency, the implementation of the two regulations is very relevant, especially in the context of restaurant and hotel taxes. This is proved by the enactment of Regional Regulation No. 6 of 2023 concerning Regional Taxes and Retributions. This Regional Regulation is the legal basis for collecting taxes and retributions in Nganjuk Regency[15]. It regulates various types of taxes, including Land and Building Tax (PBB-P2), Land and Building Acquisition Fee (BPHTB), and Certain Goods and Services Tax (PBJT).

In addition, there is Nganjuk Regent Regulation (Perbup) No. 6 of 2024 regulating the procedures for collecting regional taxes and retributions. This regulation covers the procedures for registration, collection, and use of tax revenues, including PBJT[16]. To support transparency and accountability, accompanied by increasing regional revenue from the PBJT sector, Nganjuk Regent Regulation No. 36 of 2022 on Online Tax Recording System is a concrete step in supporting these goals[17]. This regulation is in line with the objectives of Law No. 1 of 2022 on Financial Relations between the Central and Regional Governments to create effective financial management. However, this is not immediately acceptable to taxpayers,

[12] Sugiyono, *Metode Penelitian Pendidikan: Pendekatan Kuantitatif, Kualitatif, Dan R&D* (Alfabeta, 2020).
[13] Muhammad Hafizd Fauzi et al., "Analisis Tingkat Literasi Keuangan Dalam Pengelolaan Finansial Pribadi Mahasiswa," *Akuntansi Pajak dan Kebijakan Ekonomi Digital* 1, no. 2 (2024): 37–50.
[14] Lili Suriyanti, Qotrun Nida, and Eki Furqon, "Hubungan Antara Pemerintah Pusat Dan Pemerintahan Daerah Dalam Penetapan Tarif Pajak Daerah Berdasarkan Undang- Undang Nomor 11 Tahun 2020 Tentang Cipta Kerja," *Gorontalo Law Review* 7, no. 1 (2024): 17–31.
[15] Robet Tri Yulianto and Heni Werdi Apriyanti, "Analisis Intensifikasi Retribusi Bangunan Nonpermanen Pada Tanah Pemerintah Kabupaten Bojonegoro," *Jurnal Acitya Ardana* 5, no. 1 (2025): 18–37.
[16] Ibid.
[17] Ibid.

especially business actors, due to the lack of socialization and the assessment of taxpayers assuming that the implementation of the Tax Transaction Recording System is detrimental to them. Hence, it is necessary to study and identify how the Legis Ratio is in the Nganjuk Regent Regulation No. 36 of 2022 on the Online Tax Recording System.

According to Satjipto Rahardjo, Legis Ratio is the reason or purpose why a regulation is made. The Legal Principle or Legis Ratio is the "Soul" of a Regulation and will continue to exist until it gives birth to a new regulation.[18] Thus, it can be concluded that Legis Ratio is the purpose of making a regulation. Based on data taken from direct interviews, observations, and document studies, there are various objectives of implementing Nganjuk Regent Regulation No. 36 of 2022 on Online Tax Recording System in Nganjuk Regency, including:
Background:

a. Initiation of the Corruption Eradication Commission (KPK) regarding the use of Tax Recording Devices for Certain Goods and Services Tax (PBJT) by Regional Governments.
b. High potential for tax leakage: Certain Goods and Services Tax (PBJT) is included in taxes in which its collection method uses a self-assessment system, where the taxpayers have the authority to determine the amount of tax owed. Taxpayers must be active in calculating, reporting, and depositing their own taxes owed, while tax collectors only function as controllers and supervisors. Thus, PBJT especially in Hotel and Restaurant taxes is at high risk of tax evasion. Moreover, cash transactions create opportunities for business actors, including tax collectors, to not report all income. This causes potential losses in regional tax revenues.
c. Difficulty of Manual Supervision: Transactions in restaurants and hotels are usually very diverse, ranging from food, drinks, rooms, additional services, etc. Thus, manual supervision by officers is difficult to do.
d. In line with Government Policy, namely increasing state revenue from regional tax sector and increasing regional digitalization.

Objectives:

a. Record Transactions Accurately: This system is used to record every transaction made so that transaction data is recorded completely and accurately.
b. Prevent Tax Avoidance: With the recording system, both business actors and tax collectors cannot reduce or eliminate transaction data.
c. Facilitates Tax Supervision and Control: Transaction data recorded on this recording system can be a strong evidence in tax examinations or audits.
d. Increase Taxpayer Compliance or Obedience: As transactions are recorded automatically, business actors tend to be more obedient in paying PBJT based on their actual turnover.
e. Speed up the Tax Reporting Process: Recorded data can be used directly for tax reporting.
f. Increase the value of Regional Government Transaction Electronification (ETPD).

[18] Satjipto Rahardjo, *Hukum Dan Perubahan Sosial: Suatu Tinjauan Teoretis Serta Pengalaman-Pengalaman Di Indonesia* (PB Kompas, 1979).

2. Effectiveness of Tax Transaction Recording System in Terms of Compliance and Regional Revenue and its Relation to SDGs

Tabel 3.1 Regional Tax Revenue of Nganjuk Regency

Year	Target	Realization
2021	IDR 88.489.600.000	IDR 122.126.175.036
2022	IDR 122.305.000.000	IDR 135.071.454.361
2023	IDR 136.875.250.000	IDR 149.435.255.182
2024	IDR 153.308.200.000	IDR 164.612.320.742

Source: Regional Revenue Agency of Nganjuk Regency

In 2021, the revenue target was set at IDR 88,489,600,000, but the realization reached IDR 122,126,175,036. This shows that the regional government has succeeded in exceeding the set target, reflecting the effectiveness in tax collection and regional financial management. In 2022, the revenue target increased to IDR 122,305,000,000 and the realization reached IDR 135,071,454,361, which again shows the government's good performance in optimizing tax revenue. This increase reflects the success of the tax policies implemented and the increasing awareness of taxpayers. The year 2023 shows the same trend, with a higher revenue target of IDR 136,875,250,000 and the realization reached IDR 149,435,255,182, exceeding the target set. This increase shows that the implemented tax policies, including the use of a tax transaction recording system, are starting to produce significant results. In 2024, the revenue target is set at IDR 153,308,200,000 and the realization again exceeded the target, reaching IDR 164,612,320,742. This success shows the consistency in tax collection, the effectiveness of the policies implemented, and the regional economic growth.

In addition to increase tax transparency and accountability, the main objective of implementing this Tax Transaction Recording System is to increase Taxpayer Compliance and increase Regional Revenue, in this case, the Certain Goods and Services Tax (PBJT). Since the implementation of Nganjuk Regent Regulation No. 36 of 2022 on Online Tax Recording System, the Nganjuk Regency Government has implemented a total of 98 recording systems for Hotels and Restaurants. Following is the number of Tapping Boxes installed.

Tabel 3.3 Number of Tapping Boxes Installed on Tax Objects

Types of Taxes	Year 2022	Year 2023	Year 2024	Total
Restaurant Tax	14	30	34	78
Hotel Tax	4	7	9	20
Total				98

Source: Regional Revenue Agency of Nganjuk Regency

Table 3.3 shows the number of recording systems installed in Nganjuk Regency for the collection of restaurant and hotel taxes during the period of 2022 to 2024. For restaurant tax, the number of Tapping Boxes installed increased from 14 units in 2022 to 30 units in 2023, and reached 34 units in 2024, with a total of 78 units. Meanwhile, for hotel taxes, the installation of Tapping Boxes has also increased, from 4 units in 2022 to 7 units in 2023, and 9 units in

2024, with a total of 20 units. Overall, the number of Tapping Boxes installed for both types of taxes reached 98 units. This data was taken from the Regional Revenue Agency of Nganjuk Regency, reflecting the local government's commitment to increasing the efficiency of tax collection through the use of transparent and accountable technology[19].

Meanwhile, the procedure for installing a tax transaction recording system for restaurant and hotel in Nganjuk Regency is carried out as follows:

a. The Regional Revenue Agency of Nganjuk Regency conducts data collection and mapping of taxpayers who will be equipped with tax transaction recording system.
b. The Regional Revenue Agency of Nganjuk Regency conducts socialization regarding the installation of tax transaction recording system to taxpayers.
c. The Regional Revenue Agency of Nganjuk Regency verifies the location and business readiness.
d. The Regional Revenue Agency installs the Tapping Box at the business location by an authorized technician and provides socialization on how to use the system to cashiers.
e. The Regional Government of Nganjuk Regency through the Regional Revenue Agency carries out monitoring to ensure that its use is in accordance with the provisions.

The increased number of Tapping Boxes installed not only reflects the local government's efforts to increase transparency, but also has a positive impact on regional revenue. This is in line with Law No. 1 of 2022 on Financial Relations between the Central and Regional Governments which emphasizes the importance of accountability in regional financial management. In addition, Nganjuk Regional Regulation No. 6 of 2023 also supports a more effective tax collection through the use of technology.[20] Thus, the implementation of this system is in line with Nganjuk Regent Regulation No. 6 of 2024 which regulates the procedures for tax collection to ensure that all transactions are recorded properly and transparently.[21] Following is data regarding the realization of regional revenue of Nganjuk Regency from hotel and restaurant taxes which reflects the results of implementing this system.

Following is data on certain goods and services tax (PBJT) revenues from 2021 to 2024. This table reflects the impact of implementing the tax transaction recording system on regional revenues.

Tabel 3.4 Certain Goods and Services Tax (PBJT) Revenue Data

Year	Hotel Tax	Restaurant Tax	Notes
2021	IDR 367.871.696	IDR 3.329.663.916	No system installed
2022	IDR 488.840.530	IDR 5.381.468.900	System Installed
2023	IDR 548.986.767	IDR 6.914.583.561	System Installed
2024	IDR 687.931.144	IDR 9.047.218.158	System Installed

Source: Regional Revenue Agency of Nganjuk Regency

[19] Yulianto and Apriyanti, "Analisis Intensifikasi Retribusi Bangunan Nonpermanen Pada Tanah Pemerintah Kabupaten Bojonegoro."
[20] Rahajeng Ayuningtyas Manggiasih, "Diskresi Pemerintah Daerah Dalam Penetapan Tarif Pajak Hiburan Pasca Implementasi Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintah Daerah," *Unes Law Review* 6, no. 3 (2024): 9662–9674.
[21] Edi Suwiknyo, "Mayoritas Perusahaan Tambang Belum Transparan Soal Pajak" (2021).

Table 3.4 presents data on certain goods and services tax (PBJT) revenues in Nganjuk Regency from 2021 to 2024, consisting of hotel and restaurant taxes. The data reflects the impact of implementing a tax transaction recording system on regional revenue. In 2021, hotel tax revenue was recorded at IDR 367,871,696, while restaurant tax reached IDR 3,329,663,916, where tax transaction recording systems have not been installed so that revenues from both sectors are relatively low. The absence of tax transaction recording systems has the potential to cause a lack of transparency in tax reporting, which has an impact on taxpayer compliance. In 2022, the situation changed when transaction recording systems began to be implemented. Hotel tax revenue increased significantly to IDR 488,840,530, while restaurant tax reached IDR 5,381,468,900. The installation of this system shows the regional government's efforts to improve accountability and minimize potential tax leakage. This increase reflects the increased taxpayer awareness and the effectiveness of the tax policies implemented. In 2023, a positive trend continued in which hotel tax reached IDR 548,986,767 and restaurant tax increased to IDR 6,914,583,561. The increase shows that the use of transaction recording systems not only helps in more accurate recording, but also increases taxpayer compliance. This reflects that business actors realize the importance of reporting their transactions transparently to meet tax obligations. In 2024, hotel tax and restaurant tax revenues continued to grow, reaching IDR 687,931,144 and IDR 9,047,218,158, respectively. The success shows a significant positive impact of the implementation of the tax transaction recording system in increasing regional revenue. The increased tax revenue also reflects the growth of the tourism and accommodation sector in Nganjuk Regency, which is increasingly developing along with the improvement of services and facilities.

The implementation of this technology is hoped to minimize fraudulent practices and increase taxpayer compliance.[22] Besides, this system also aims to maximize regional revenue which is very important to support various development programs and public services.[23] The effectiveness of the Tapping Box is not only seen from the increase in tax revenue, but also from the increase in public trust in regional government's tax management.[24] The implementation of the Tapping Box system since 2022 has contributed significantly to the increase of hotel tax revenue. This growth is not only due to the tax recording system, but also reflects the development of the tourism and accommodation sector in Nganjuk Regency.[25] The Head of the Regional Revenue Agency stated that the increase in the number of tourists visiting Nganjuk, as well as the improvement of hotel services, contributed greatly to hotel tax revenue. Overall, the effectiveness of the tax transaction recording system can be seen from the significant increase in revenue and the increase in the number of Tapping Boxes installed each year.[26] This shows that this system is functioning well in increasing taxpayer compliance and providing a positive impact on regional revenue.[27] Although the

[22] Donny Yudhistira et al., "Regulation of Forest Police' Authorities in Enforcing Illegal Logging Law in Mount Ciremai National Park," *Unifikasi : Jurnal Ilmu Hukum* 11, no. 02 SE-Articles (December 2024): 126–135.
[23] Muhammad Hatta et al., "The Legal Hurdles in Executing Land Dispute Cases in Court," *Unifikasi: Jurnal Ilmu Hukum* 11, no. 5 (2024): 109–125.
[24] James Pelupessy, "Efektivitas Tapping Box Terhadap Pendapatan Asli Daerah Kota Ambon" 3, no. 1 (2024): 258–263.
[25] Gatut Murniatmo, "Dampak Pengembangan Pariwisata Terhadap Kehidupan Sosial Dan Budaya Daerah Istimewa Yogyakarta," *Departemen Pendidikan dan Kebudayaan* 53, no. 9 (1994): 1689–1699.
[26] Pelupessy, "Efektivitas Tapping Box Terhadap Pendapatan Asli Daerah Kota Ambon."
[27] Anissa Putri Rahmawati and Sugih Sutrisno Putra, "Evaluasi Pengendalian Intern Pada Penerapan Tapping Box Untuk Mencegah Kecurangan Dalam Pelaporan Pajak Dan Mengefektifkan Penerimaan Pajak Daerah (Studi Kasus

implementation of a tax transaction recording system, such as the Tapping Box, shows a positive impact in increasing regional revenue, there is resistance from taxpayers. Many taxpayers feel that this system is invasive and can threaten their business privacy. They are concerned that the data collected can be misused. This ambiguity creates distrust in the system.[28] Moreover, some taxpayers want more explanation on how the taxes they pay are used by the government.

One of the business actors reported that the income of some business actors decreased after implementing this system, giving rise to the perception that the tax transaction recording system did not provide the expected benefits. Many taxpayers also feel they are not getting enough information about how this system works, even its legal basis is questionable. Minimal socialization about the purpose and background of the implementation of this system makes them feel confused and unprepared for the change. Some taxpayers even feel disadvantaged as they see their colleagues who do not use the tax recording system continue to operate without significant problems, creating injustice among business actors. However, after further investigation, the problem is in the limited tapping box equipment as the Regional Revenue Agency only relies on collaboration with Regional Banks and has not yet made its own procurement for this recording system.

Resistance to the tax transaction recording system shows that despite efforts to improve accountability and transparency, challenges in its implementation remain. Hence, to achieve effectiveness, a better approach is needed in socialization, education, and communication with taxpayers. Addressing these concerns and dissatisfaction is critical for the success of the tax transaction recording system. Although the tax transaction recording system policy has the potential to have a positive impact on regional revenue and taxpayer compliance, there is resistance from several taxpayers who feel that this system is invasive and threatens the confidentiality of their business. [29] Therefore, comprehensive socialization and clear explanation of the benefits of this system are crucial to reduce dissatisfaction among taxpayers.[30] The tax transaction recording system is effective in terms of compliance and regional revenue, but passive tax resistance appears in various forms. One taxpayer said, "I want to know how the taxes I pay are used by the government. If there is transparency, I will be more likely to comply with my tax obligations."[31] In addition, some taxpayers reported dissatisfaction with the installation of this system as they are worried that their income would decrease, customers would leave, and felt jealous of other places that had not implemented a tax transaction recording system. In fact, some even turned off the recording system on

Pada Badan Pendapatan Daerah Kabupaten Bandung Barat) Evaluation of Internal Control in the A," *Jurnal Akuntansi Politeknik Negeri Bandung* 3, no. 3 (2023): 231–242.

[28] Rofi'ah Rofi'ah et al., "Penggunaan Manajemen Talenta Pada Manajemen Sumber Daya Manusia Sebagai Strategi Organisasi," *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)* 6, no. 3 (2022): 1791–1801.

[29] Diah Sulistia Arini and Isharijadi Isharijadi, "Pengaruh Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak (Kpp) Pratama Madiun," *Assets: Jurnal Akuntansi dan Pendidikan* 4, no. 2 (2015): 145.

[30] Selsabillah, Permatasari, and Fikriyyah, "Kajian Literatur: Pengaruh Perpajakan Untuk Menciptakan Pertumbuhan Ekonomi Dalam Mewujudkan SDGs 8."

[31] Interview Results. (2025). Interviews with taxpayers regarding the tax transaction recording system. [March 14, 2025].

purpose.[32] According to Duncan, something can be said to be effective if it meets 3 indicators, namely:[33]

a. Goal Achievement: Duncan emphasizes that goal achievement should be viewed as a process, not an end result. The implementation of the Tax Transaction Recording System in Nganjuk Regency aims to increase PBJT revenues, especially from Restaurants and Hotels, and taxpayer compliance. In addition, the implementation of the Tax Transaction Recording System also increases accountability and transparency in tax collection, in accordance with the Legis Ratio of the Nganjuk Regent Regulation No. 36 of 2022. Thus, it can be concluded that the implementation of the Tax Transaction Recording System in Nganjuk Regency meets the first indicator, namely Goal Achievement.
b. Integration: According to Duncan, integration refers to the ability of an organization to coordinate and cooperate with other parties, both internal and external. This includes effective socialization and communication. Although the implementation of the Tax Transaction Recording System in Nganjuk Regency achieved the expected goals, its implementation has encountered various challanges, including business actors reporting that their turnover has decreased due to the installation of this system, concerns about misuse of sales data, and feeling that there is no justice for other businesses that do not have this recording system installed. Thus, it can be concluded that the implementation of the Tax Transaction Recording System in Nganjuk Regency has not met the second indicator, namely Integration.
c. Adaptation: According to Duncan, adaptation emphasizes the organization's ability to adjust to environmental changes, both internal and external, including technology and regulatory changes. The implementation of the Tax Transaction Recording System is something new which must adjust the process of its use along with the availability of resources. The change from the implementation of a cash retribution to a digital system has been implemented by the Nganjuk Regency Government, in this case the Regional Revenue Agency. Thus, it can be concluded that the implementation of the Tax Transaction Recording System meets the third indicator, namely Adaptation.

An effective tax recording system is very important in supporting the achievement of Sustainable Development Goal number 8 (eight), namely Decent Work and Economic Growth.[34] With a transparent recording system, business actors can better understand their tax obligations, so that good tax education can prepare a more competent workforce and contribute to regional revenue.[35] Increased regional revenue from taxes can be used to improve health services which then supports labor productivity and drives economic growth.[36] In addition, the effectiveness of the tax transaction recording system generates stable revenues, enables investment in good infrastructure, creates jobs, and increases

[32] Rahmawati and Putra, "Evaluasi Pengendalian Intern Pada Penerapan Tapping Box Untuk Mencegah Kecurangan Dalam Pelaporan Pajak Dan Mengefektifkan Penerimaan Pajak Daerah (Studi Kasus Pada Badan Pendapatan Daerah Kabupaten Bandung Barat) Evaluation of Internal Control in the A."
[33] R. M Duncan dalam Steers, *Efektivitas Organisasi. Dalam Zulkarnain.(2012), Pengaruh Kinerja Pegawai Terhadap Efektivitas Organisasi Di Kantor Kecamatan Kelapa Dua Kabupaten Tangerang*, 1985.
[34] Fildzah Darayani Mujasmara et al., "Peran Kebijakan Fiskal Terhadap Perekonomian Di Indonesia," *Innovative: Journal Of Social Science Research* 3, no. 6 (2023): 2986–2997.
[35] Selsabillah, Permatasari, and Fikriyyah, "Kajian Literatur: Pengaruh Perpajakan Untuk Menciptakan Pertumbuhan Ekonomi Dalam Mewujudkan SDGs 8."
[36] Wahyuningsih Wahyuningsih, "Millenium Develompent Goals (Mdgs) Dan Sustainable Development Goals (Sdgs) Dalam Kesejahteraan Sosial," *Bisma* 11, no. 3 (2018): 390.

competitiveness[37]. Optimal tax revenues can also be allocated to the provision of basic services, such as clean water and sanitation, so that equal access to these services can improve the quality of life and the economic participation of the community[38].

Conclusion

This study identifies the legis ratio and the effectiveness of the tax transaction recording system in improving taxpayer compliance and regional revenue in Nganjuk Regency. However, there are several limitations in this study. First, the study is limited to two tax objects, namely hotel and restaurant taxes, which may not reflect the overall tax conditions in the area. Besides, this study was conducted in Nganjuk Regency, which may limit the generalization of the results to other areas. The results of the study indicate that although the tax transaction recording system, such as Tapping Box, has the potential to increase taxpayer compliance and regional revenue, dissatisfaction among taxpayers is still a challenge. Therefore, it is important to conduct continuous evaluation of the implementation of this system and find solutions to improve transparency and fairness in tax collection.

Suggestion

Based on the description, it is suggested that this study can be expanded to cover more tax objects and other areas so that it can provide a more comprehensive picture of the effectiveness of the tax transaction recording system. Policy recommendations also need to be developed based on the results, including the increased socialization of the benefits of the system and the need for transparency regarding the use of tax revenues for public services in order to increase taxpayers' trust and compliance. Tax digitalization through the implementation of the Tapping Box system provides significant benefits for taxpayers. With this system, taxpayers can better understand their tax obligations as every transaction made is recorded and monitored in real-time. This is expected to increase their awareness of the importance of tax compliance. This policy also serves as an educational tool for taxpayers where a better understanding of the tax process can encourage taxpayers to be more active in fulfilling their obligations. Intensive socialization regarding the benefits and procedures for using the Tapping Box is very important to ensure that taxpayers understand and appreciate their role in the tax system. In addition, this tax digitalization supports the values of regional digitalization in accordance with the Regulation of the Minister of Home Affairs No. 56 of 2021. By integrating technology into tax collection, regional governments not only increase efficiency but also create a more transparent and accountable environment. This in turn will strengthen public trust in government and increase participation in regional development.

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