

EVALUATING TAX COLLECTION EFFECTIVENESS AND REVENUE PERFORMANCE AT BATU PRIMARY TAX OFFICE (2024–2025)

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ABSTRACT

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Tax is the primary source of state revenue and a key instrument in financing public expenditure, requiring effective management and supervision. The Directorate General of Taxes, as the main revenue-collecting agency, plays a critical role through its collection function. This study aims to evaluate the collection performance of the Batu Primary Tax Office in relation to tax revenue realization during the period of 2024 to April 2025. A qualitative method with descriptive analysis was employed, using both primary and secondary data. The key informant was the State Tax Bailiff. The novelty of this research lies in its use of the most recent available data. The findings indicate that in 2024, tax revenue collection performance was classified as very effective, while in 2025 (up to April), performance was found to be ineffective. These results highlight the need for improved collection strategies and monitoring in the current fiscal year. It is expected that this study provides valuable insights for enhancing the effectiveness of tax collection efforts at the Batu Primary Tax Office.

Introduction

Taxation, as governed by Law UU No.6 of 1983 on General Provisions and Tax Procedures, amended by Law UU No.7 of 2021 on the Harmonization of Tax Regulations, is a compulsory contribution to the state imposed upon individuals or entities by law, without direct quid pro quo, and is allocated for public welfare through government expenditures. Taxes constitute a fundamental source of national revenue, enabling the government to finance essential public services such as education, infrastructure, security, public order, and social protection (Tanudjaja & Cahyono, 2024). As the primary contributor to state income, taxation remains a central focus of government fiscal policy. In Indonesia, the Directorate General of Taxes (DGT) is the principal agency responsible for administering and collecting taxes, playing a critical role in securing funding for national development (Dharmawan, 2024). According to Law UU No.62 of 2024 concerning the 2025 State Budget (APBN), tax revenue comprises all government income generated from domestic taxation and international trade taxes.

Operating under the East Java III Regional Office of the DGT, the Batu Primary Tax Office (KPP Pratama Batu) has been mandated to collect tax revenue in accordance with national objectives. For the fiscal year 2025, the office has been assigned a revenue target of IDR 348.26 billion, representing a 19% increase from the previous year. Achieving this target requires coordinated efforts across all operational divisions. This increase reflects the government's commitment to enhancing fiscal capacity and optimizing the tax base at the regional level. As such, KPP Pratama Batu must strengthen both administrative effectiveness and compliance enforcement to meet the elevated expectations.

One key strategy employed by the DGT to boost tax revenue is the enforcement of tax collection. Tax collection, in this context, refers to the series of legal and administrative actions undertaken to recover tax arrears, including penalties and collection costs (Tambunan, 2022). According to Article 1, Point 9 of Law No.19 of 1997, amended by Law No.19 of 200 , such actions include issuing warning letters, executing immediate collection, delivering distress warrants, initiating travel bans, seizing and auctioning assets, and, when necessary, detaining non-compliant taxpayers. These enforcement mechanisms serve not only to recover outstanding liabilities but also to enhance taxpayer compliance through deterrence. Consequently, the effectiveness of these measures plays a crucial role in sustaining the integrity of the tax system and achieving revenue targets.

In 2025, the Batu Primary Tax Office was tasked with recovering IDR 5.5 billion in tax arrears through enforcement actions, constituting approximately 10% of its total revenue target. To assess whether these efforts are effective, it is essential to evaluate the performance of the collection function. In this study, collection effectiveness refers to the outcomes of enforcement measures in recovering outstanding tax liabilities during the period 2024–2025. The analysis focuses on tax receipts within the scope of material compliance monitoring as outlined in the Annual Revenue Source Memorandum. This evaluation is crucial not only for measuring operational success but also for informing strategic adjustments in enforcement policies and resource allocation for subsequent fiscal periods. A reliable assessment of collection performance can also enhance institutional accountability and transparency in tax administration.

Several prior studies have investigated factors affecting tax realization, taxpayer supervision, and the legal framework for enforcement. Pratiwi et al. (2024) demonstrated a strong correlation between enforcement activities and revenue realization. Similarly, Yikwa et al. (2020) found that collection performance significantly contributed to meeting revenue targets. Firdayani et al. (2017) also provided evidence of a statistically significant relationship between collection performance and revenue attainment. These findings underscore the importance of evaluating tax collection effectiveness as a determinant of fiscal performance. Building upon this conceptual foundation, the present study addresses the research question: "How does the performance of tax collection affect tax revenue at the Batu Primary Tax Office?" This research, titled "An Evaluation of Tax Collection Performance on Tax Revenue at the Batu Primary Tax Office", aims to assess the degree to which collection activities contributed to achieving revenue targets for the fiscal years 2024 and 2025.

Method

This study employs a qualitative approach, utilizing descriptive analysis in processing and interpreting the data. According to Sugiyono, (2022), descriptive qualitative research is grounded in empirical data and aims to explain factual events, with the researcher playing a central and active role in the data interpretation process. The data used in this study consists of both primary and secondary sources, directly obtained from the Batu Primary Tax Office (KPP Pratama Batu). Data collection was conducted through in-depth and continuous interviews with relevant personnel responsible for tax collection activities, complemented by the compilation of supporting documents and information relevant to the research objectives.

The fieldwork was conducted at the Batu Primary Tax Office, located at Jalan Raya Dieng No. 1, Sidomulyo, Batu City. The research activities took place over a two-month period, from April to May 2025. To obtain detailed and contextually rich information, key informants were selected based on their direct involvement in the collection function. The designated respondents were as follows:

Table 1. Research Informants

No.	Name	Position
1.	Alief Maulana Arbi	State Tax Bailiff
2.	Faishal Aghnia Priambada	State Tax Bailiff

Source: Batu Primary Tax Office (2025)

In this study, the research process was conducted through several stages, beginning with proposal development, research preparation, data collection, data examination, presentation of findings, discussion, and concluding with the formulation of conclusions and recommendations. The primary focus of this study is the evaluation of tax collection performance in relation to tax revenue realization at the Batu Primary Tax Office, using the effectiveness of enforcement actions as the key performance indicator. The data used in this research include both primary and secondary sources, primarily obtained through face-to-face interviews with State Tax Bailiffs. To enrich the analysis and ensure comprehensive coverage of the research topic, additional information was gathered from various supporting sources such as archival documents, records, academic journals, articles, and institutional reports, thereby strengthening the validity of the findings.

The data collection techniques employed in this study include interviews, direct observation, and documentation. Data analysis was carried out to identify patterns, relationships, and key insights relevant to the research objectives. To achieve this, the researcher engaged in field-based observation, systematically recorded data from interviews, and documented all supporting materials. These steps were essential in generating informed interpretations and presenting the results in a structured and analytically sound discussion.

Results and Discussion

In the study conducted by Mellinia & Sari (2022), effectiveness was utilized as a metric to examine the relationship between tax collection outcomes and the targeted goals. Through this approach, the researcher described the effectiveness of tax enforcement in relation to actual tax revenue realization, based on collected information-particularly data concerning revenue targets and actual achievements. The information gathered was then analyzed to calculate the proportion of tax revenue realization relative to the predetermined targets. Descriptive qualitative analysis served as the primary analytical method to compare the effectiveness of tax collection with the actual revenues collected during the period from 2024 through April 2025.

Tax Revenue Target

The tax revenue target refers to the revenue allocation established by the Regional Office of the Directorate General of Taxes (DGT) for East Java III, which is distributed to its subordinate vertical institutions through an official decree outlining the revenue distribution plan for each Primary Tax Office (KPP). The data presented in Table 2 indicate the annual tax revenue targets assigned to the Batu Primary Tax Office. In 2024, the office was allocated a target of IDR 293,873,724,000, while in 2025, the target increased to IDR 348,261,163,000. This reflects a rise of IDR 54,387,439,000 or approximately 19% compared to the previous year. The increase signifies the government's confidence in the Batu Primary Tax Office's capacity to optimize its tax revenue potential. Accordingly, the office is expected to intensify its efforts in order to meet and potentially exceed the designated revenue target.

Table 2. Tax Revenue Target

No.	Years	Target Revenue (IDR)
1.	2024	293,873,724,000.00
2.	2025	348,261,163,000.00

Sumber: KPP Pratama Batu (2025)

All personnel involved in revenue safeguarding functions, such as supervision, audit, collection, and valuation are expected to actively participate in achieving the revenue targets. Synergy among all staff members of the Batu Primary Tax Office is essential to fulfill the organization's vision and mission in securing state revenue. Based on the table above, the researcher outlines the composition of each type of tax that contributes to the revenue target of the Batu Primary Tax Office for the fiscal year, presented in the form of the Tabel 3.

Table 3. Tax Revenue Target 2024

No.	Tax Type	Target Revenue (IDR)
1.	Income Tax (PPh)	167,559,365,000
2.	Value Added Tax (VAT) and Luxury Goods Sales Tax (PPn and PPnBM)	120,531,207,000
3.	Land and Building Tax – P5L Sector	718,882,000
4.	Other Taxes	5,064,270,000

Source: Batu Primary Tax Office (2025)

Based on Table 3, it can be observed that Income Tax (PPh) constitutes the largest portion of the revenue target, amounting to IDR 194,891,462,201. The second largest contributor is the Value Added Tax (VAT) and Luxury Goods Sales Tax (PPn and PPnBM), with a target of IDR 87,988,716,000. Meanwhile, the Land and Building Tax (PBB) for the P5L sectors (covering plantations, forestry, mining, and other sectors), and Other Taxes contribute only a relatively small portion, totaling IDR 7,057,446,877.

Table 4. Tax Revenue Target 2025

No.	Tax Type	Target Revenue (IDR)
1.	Income Tax (PPh)	224.841.099.000
2.	Value Added Tax (VAT) and Luxury Goods Sales Tax (PPn and PPnBM)	123.417.336.000
3.	Land and Building Tax – P5L Sector	-
4.	Other Taxes	2.728.000

Source: Batu Primary Tax Office (2025)

Based on Table 4, it is further evident that PPh remains the largest component contributing to the revenue target, amounting to IDR 224,841,099,000. The second largest contributor is the VAT and PPn and PPnBM, with a total of IDR 123,417,336,000. In contrast, PBB for the P5L sectors and Other Taxes contribute only IDR 2,728,000. This indicates that PPh and VAT represent the most potential tax objects for revenue generation. The Batu Primary Tax Office is therefore expected to capitalize on this potential to optimize tax collection. Support and active participation from personnel play a critical role in achieving the targeted revenue.

Tax Revenue Effectiveness

In the context of taxation, effectiveness is defined as an indicator of the success in achieving tax revenue relative to the predetermined revenue targets set by relevant stakeholders. This indicator is measured by comparing the actual tax revenue collected with the targeted tax revenue. The ratio of actual tax revenue to the revenue target, multiplied by one hundred percent, yields the tax revenue effectiveness rate (Suci et al., 2019). Therefore, effectiveness is not assessed based on the amount of cost incurred to achieve the target, but rather on the extent to which the intended outcomes are realized in accordance with established expectations. According to research by (Suci et al., 2019), the effectiveness of tax revenue can be calculated by comparing actual tax receipts with the assigned revenue targets. The classification of effectiveness levels can be seen in Table 5.

Table 5. Categories of Effectiveness Criteria

No.	Proportion	Position
1.	More than 100%	Very Effective
2.	90% to 100%	Effective
3.	80% to 89%	Fairly Effective
4.	60% to 79%	Less Effective
5.	Less than 60%	Ineffective

Source: Suci et al., (2019)

Based on Table 5, it can be noted that if the percentage of tax realization effectiveness exceeds 100%, it falls under the “very effective” category. If the percentage ranges from 91% to 100%, it is considered “effective.” A percentage between 81% and 90% is categorized as “fairly effective.” Meanwhile, a percentage between 60% and 80% is deemed “less effective.” Lastly, if the effectiveness percentage is below 60%, it is classified as “ineffective.” A visual representation of the tax realization effectiveness at the Batu Primary Tax Office for the period 2024 to April 2025 is presented below and subsequently explained in Table 6.

Based on Table 6, the tax revenue realization at the Batu Primary Tax Office for the 2024 period exceeded the target, with an achievement rate of 100.06%. The highest monthly performance was recorded in February, with a realization rate of 132.37%. This success in securing tax revenue was supported by the optimal performance of KPP Pratama Batu personnel and the compliance of taxpayers in fulfilling their tax obligations. With an average effectiveness rate exceeding 100%, it can be concluded that the tax revenue performance at the Batu Primary Tax Office in 2024 was classified as very effective. In contrast, tax revenue collection for the current fiscal year through April 2025 has not yet met the target. Compared to 2024, there has been a decline in tax growth. For four consecutive months, revenue realization has remained below target, with an average effectiveness rate of less than 60%.

Table 6. Categories of Effectiveness Criteria (Million IDR)

Months	Target 2024	Realization 2024	Effectiveness 2024	Target 2025	Realization 2025	Effectiveness 2025
January	14,254	16,946	118.89%	18,889	12,162	64.39%
February	24,126	31,935	132.37%	35,786	24,363	68.08%
March	44,442	53,391	120.14%	59,626	45,404	76.15%
April	101,395	88,457	87.24%	100,830	66,041	65.50%

May	124,355	109,931	88.40%	126,066	-	-
June	142,256	132,037	92.82%	153,390	-	-
July	160,707	154,744	96.29%	180,418	-	-
August	182,038	176,699	97.07%	206,723	-	-
September	199,738	197,017	98.64%	230,473	-	-
October	222,878	221,745	99.49%	258,385	-	-
November	247,055	250,279	101.30%	292,542	-	-
December	293,874	294,048	100.06%	348,261	-	-

Source: Batu Primary Tax Office (2025)

Throughout the first quarter of 2025, tax revenue collection is categorized as ineffective. As shown in Table 6, there is a significant gap between the realization of tax revenue in early 2025 compared to the same period in 2024. One of the contributing factors was the migration to the new tax administration system (Cortax DJP), which is implemented in 2025. Since the system is still in its early stages, not all data have been fully migrated from the previous system. This migration process is being carried out in phases and thus requires time to be completed. As of the first quarter (January–March 2025), only approximately 30% of the data had been successfully migrated. This condition has adversely affected the operational performance of the tax office, as the limited access to complete data has constrained efforts to optimize tax potential. Consequently, tax revenue collection at the Batu Primary Tax Office for the current fiscal year, up to April 2025, is considered ineffective.

Tax Revenue Effectiveness

Tax collection enforcement refers to a series of actions carried out by the Directorate General of Taxes (DGT) against taxpayers with outstanding tax liabilities that have not yet been settled. In performing this duty, the State Tax Bailiff (JSPN), as the enforcement officer, is required to follow a prescribed sequence of collection procedures directed toward the taxpayer. According to Article 5, Paragraph (1) of Minister of Finance Regulation No. 61 of 2023 concerning Procedures for Tax Collection on Outstanding Tax Payables, the collection process consists of seven sequential stages, ranging from the issuance of a warning letter to the execution of detention (*gijzeling*).

Based on the data in Table 7, it can be observed that the total number of tax collection enforcement actions in 2024 exceeded the established targets. This indicates that the performance of JSPN at the Batu Primary Tax Office was highly effective in carrying out enforcement efforts against tax liable parties. The findings of this study are consistent with those of previous research by Muna & Selvi (2021), which found that enforcement activities at the Jakarta Pademangan Primary Tax Office also surpassed the targeted outcomes. Similarly, Setiabudi & Subekti (2022) reported that the Jakarta Pulo Gadung Primary Tax Office conducted tax collection actions in accordance with applicable regulations. These relevant findings collectively suggest that the optimal performance of State Tax Bailiffs in implementing collection measures has a significant impact on the overall effectiveness of tax enforcement outcomes.

Table 7. Tax Collection Enforcement Performance in 2024

Enforcement Action	Target per Quarter				Realization per Quarter			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Warning Letter	321	642	963	1445	1289	1604	1838	2035
Distress Warrant	257	514	770	1156	328	612	829	1528
Seizure	10	19	29	43	15	34	62	93
Blocking	3	7	10	15	4	12	38	51
Auction of Seized Assets	2	4	6	9	6	8	19	23
Travel Ban	0	0	0	1	0	0	0	1

Source: Batu Primary Tax Office (2025)

Based on Table 8, it is evident that the sequence of tax collection enforcement actions carried out by the Batu Primary Tax Office during the current fiscal year up to April 2025 has not been optimal. The realization of enforcement activities don't meet the established targets, resulting in a low performance score for tax collection. This underperformance is largely attributed to the incomplete functionality of the newly implemented Coretax DJP application system. As of the first quarter, only certain tools within the system are operational. Specifically, in the tax collection division, only the "Warning Letter" and "Distress Warrant" features are available for use. Consequently, for the first quarter of 2025, only distress warrants could be executed, while other enforcement actions cannot yet be implemented. Therefore, it is necessary to enhance the performance of the State Tax Bailiffs to improve outcomes in the subsequent quarters.

Table 8. Tax Collection Enforcement Performance in 2025

Enforcement Action	Target per Quarter				Realization per Quarter			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Warning Letter	435	870	1522	2174	2174	-	-	-
Distress Warrant	64	129	225	322	322	-	-	-
Seizure	9	18	32	46	46	-	-	-
Blocking	1	3	5	7	7	-	-	-
Auction of Seized Assets	6	12	21	30	30	-	-	-
Travel Ban	1	2	4	5	5	-	-	-

Source: Batu Primary Tax Office (2025)

Tax Revenue Effectiveness

The tax revenue measured from collection enforcement actions in this study encompasses all types of taxes falling within the scope of collection activities, as stipulated in the Official Memorandum on Revenue Basis. The term collection realization refers to the amount of revenue (in rupiah) successfully recovered by the State Tax Bailiffs (JSPN) through the implementation of enforcement measures. According to the 2024 Performance Report (LAKIN) of the Batu Primary Tax Office, tax revenue collected through enforcement actions during the 2024 period amounted to IDR 7,151,371,797, or 100.02% of the assigned target of IDR 7,150,142,000 (Direktorat Jendral Pajak, 2025). This achievement indicates that the effectiveness of tax collection enforcement was classified as very effective. The role of the State Tax Bailiffs (JSPN) in recovering tax arrears was carried out with highly satisfactory performance.

In 2025, the tax arrears targeted for collection amounted to IDR 5,500,896,000, reflecting a 23% decrease compared to 2024. This reduction implies a lighter collection burden in terms of receivables. However, in practice, the actual realization from January to April 2025 declined relative to the same period in 2024. Based on the Organizational Performance Score Report (Nilai Kinerja Organisasi) of the Batu Primary Tax Office for the first quarter of 2025, the tax revenue collected through enforcement actions during the first four months of 2025 was significantly lower compared to 2024. As illustrated in Figure 1., tax revenue growth showed a continuous decline, with the most substantial decrease occurring in March, reaching -58.33%. This decline may negatively impact on the overall tax revenue performance of the Batu Primary Tax Office. Consequently, tax enforcement performance during the first quarter of 2025 is considered unsatisfactory (Direktorat Jendal Pajak, 2025).

The underperformance in 2025 suggests that tax collection effectiveness during the current fiscal year has been ineffective. This is primarily due to the mandatory implementation of the new Coretax DJP application, which remains under development and requires further updates and system improvements. In contrast, the 2024 tax revenue realization from enforcement actions exceeded the target, partly due to the continued use of the legacy DJP internal application, which significantly supported the operational efficiency of the JSPN. This legacy system, which has been in use since the early stages of the DGT's digital transformation, is familiar to enforcement officers and facilitates their collection tasks. Therefore, the optimal performance of the JSPN in 2024 positively influenced the realization of tax revenue, enabling the collection targets to be successfully achieved through enforcement measures.

Conclusion

Drawing upon the findings of this study, it can be concluded that the tax revenue performance at the Batu Primary Tax Office during the 2024 fiscal year was highly effective, achieving 100.06% of the targeted revenue, thereby surpassing the established benchmark. In contrast, revenue performance in the current fiscal year up to April 2025 was notably underwhelming, falling short of its target and classified as ineffective, as evidenced by a marked decline in tax revenue growth. The effectiveness of tax collection enforcement in 2024 was similarly strong, with realization reaching 100.02% of the collection target. However, this performance was not sustained into 2025, primarily due to technical constraints associated with the implementation of the new Coretax DJP system, which has not yet been fully operational. In light of these results, it is recommended that the Batu Primary Tax Office, particularly the State Tax Bailiffs (JSPN), adopt proactive risk mitigation strategies tailored to taxpayer compliance and develop more adaptive and responsive collection mechanisms in accordance with prevailing tax regulations. Moreover, strengthening institutional collaboration through joint programs with local stakeholders and engaging in continuous professional development offered by the Directorate General of Taxes will be essential for enhancing capacity and ensuring operational readiness. The effectiveness of the JSPN in fulfilling their mandate with professionalism and accountability will remain a critical factor in securing future tax revenue targets.

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