

## **DIGITAL GOVERNMENT MODEL THROUGH THE SIP-PBB AND E-BPHTB APPLICATIONS IN SOUTH KONAWE REGENCY FOR ACHIEVING SUSTAINABLE DEVELOPMENT GOAL (SDG 11)**

**Muhammad Yusuf<sup>1\*</sup>**

Halu Oleo University, Southeast Sulawesi, Indonesia  
email: [yusuffia075@gmail.com](mailto:yusuffia075@gmail.com)

**Aminuddin<sup>2</sup>**

Halu Oleo University, Southeast Sulawesi, Indonesia

**Suriyani Bb<sup>3</sup>**

Halu Oleo University, Southeast Sulawesi, Indonesia

**Justawan<sup>4</sup>**

Halu Oleo University, Southeast Sulawesi, Indonesia

**Bunga Kartika<sup>5</sup>**

Halu Oleo University, Southeast Sulawesi, Indonesia

### **Abstract**

The digital transformation of public services has become a strategic approach for improving the efficiency, transparency, and accountability of local tax administration. In South Konawe Regency, the implementation of the Land and Building Tax Information System (SIP-PBB) and the Electronic Duty on Land and Building Rights Acquisition Application (E-BPHTB) represents a digital government initiative aimed at modernizing local tax services while supporting Sustainable Development Goal (SDG) 11 on sustainable cities and communities. This study aims to analyze the implementation of these digital applications using Janowski's Digital Government Evolution framework, which consists of digitization, transformation, engagement, and contextualization. A qualitative research approach was employed through observation, documentation, and in-depth interviews with officials of the Regional Revenue Agency and service users. Data were analyzed using the interactive model of Miles, Huberman, and Saldaña. The findings indicate that SIP-PBB and E-BPHTB have improved administrative efficiency, accelerated tax service delivery, strengthened inter-organizational coordination, enhanced stakeholder participation, and supported evidence-based local tax management. Furthermore, the implementation of these applications has contributed to strengthening local governance by improving transparency, accountability, and the effectiveness of regional tax administration, thereby supporting the realization of SDG 11. The study highlights the importance of contextual digital government implementation in enhancing sustainable public service delivery at the local government level.

**Keywords:** Digital Government, Local Tax Administration, SDGs.

## INTRODUCTION

The rapid advancement of information and communication technology has fundamentally transformed the way governments design, manage, and deliver public services. Governments worldwide are increasingly adopting digital technologies to improve administrative efficiency, enhance transparency, strengthen accountability, and provide citizen-oriented public services. Digital transformation has shifted the role of government beyond conventional bureaucratic administration toward more integrated, data-driven, and collaborative governance. Consequently, digital government has become one of the most significant public sector reforms in the twenty-first century.

(Janowski, 2015) explains that digital government is not merely the digitization of administrative activities but represents an evolutionary process through which governments progressively transform organizational structures, governance mechanisms, stakeholder relationships, and institutional capacities to achieve sustainable public value. Likewise, (Vial, 2019) argues that digital transformation is a comprehensive organizational change involving technology, organizational processes, human resources, and governance systems. Therefore, the success of digital government depends not only on technological infrastructure but also on institutional readiness and organizational adaptation.

The Organisation for Economic Co-operation and Development (OECD, 2021) further emphasizes that digital government enables public institutions to improve service integration, accelerate administrative processes, strengthen evidence-based policymaking, and increase public trust through more transparent governance. Similarly, (Mergel et al., 2019) state that digital transformation allows public organizations to redesign business processes, improve operational efficiency, and generate greater public value by integrating technology into organizational management. These perspectives indicate that digital government has become a strategic instrument for improving public sector performance rather than merely introducing new digital applications.

Within the context of public financial management, digital transformation plays a particularly important role in local tax administration. Local taxes constitute one of the primary sources of regional revenue that finances public infrastructure, education, health services, environmental management, and other development programs. Effective tax administration therefore determines the fiscal capacity of local governments to provide sustainable public services. (Rahman et al., 2020) argue that digital government contributes to stronger public value creation by improving transparency, institutional collaboration, and administrative efficiency through integrated digital technologies. Likewise, (Janssen et al., 2022) explain that digital public services improve organizational performance by facilitating information exchange,

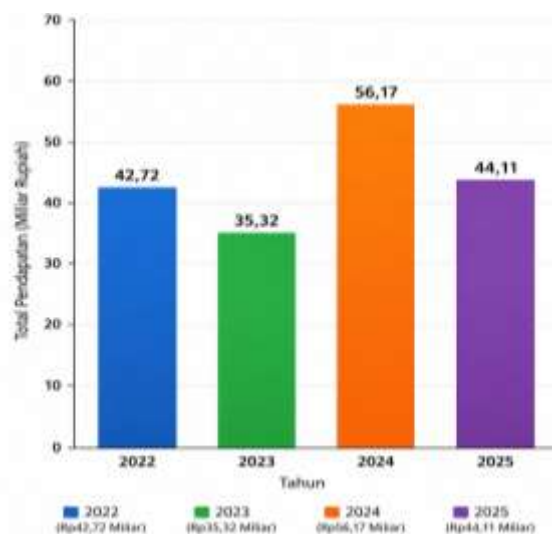
reducing administrative burdens, and strengthening coordination among government institutions.

The implementation of digital government is also closely associated with the achievement of the Sustainable Development Goals (SDGs), particularly SDG 11, which promotes sustainable, inclusive, resilient, and well-governed cities and communities. Although SDG 11 is generally associated with urban development and environmental sustainability, the realization of these objectives depends significantly on effective local governance and sustainable fiscal management. The (United Nations, 2015) emphasizes that strengthening institutional capacity, improving governance quality, and mobilizing domestic financial resources are fundamental requirements for achieving sustainable development.

In Indonesia, digital transformation has become a national priority through the implementation of the Electronic-Based Government System (SPBE), which encourages government institutions to modernize public administration by utilizing digital technologies. Local governments have gradually adopted various digital applications to improve the effectiveness of public services, including regional tax administration. One of these initiatives is the implementation of the Land and Building Tax Information System (SIP-PBB) and the Electronic Duty on Land and Building Rights Acquisition Application (E-BPHTB) developed by the Regional Revenue Agency (Bapenda) of South Konawe Regency. Both applications are intended to simplify tax administration, improve data management, accelerate service delivery, strengthen transparency, and support evidence-based regional financial management.

The implementation of these digital applications has been accompanied by changes in the realization of regional tax revenue during the last four years. Figure 1 illustrates the total realization of local tax revenue in South Konawe Regency from 2022 to 2025.

Figure 1. Total Realization of Local Tax Revenue in South Konawe Regency, 2022–2025



Source: Regional Revenue Agency (Bapenda) of South Konawe Regency (2026).

Figure 1 shows that total regional tax revenue reached Rp42.72 billion in 2022, decreased to Rp35.32 billion in 2023, increased substantially to Rp56.17 billion in 2024, and slightly declined to Rp44.11 billion in 2025. Although annual fluctuations occurred, the overall revenue remained relatively high during the implementation period of SIP-PBB and E-BPHTB. The significant increase in 2024 indicates that improvements in digital administrative services may have contributed to more effective tax management and revenue administration. Nevertheless, fluctuations in tax revenue also suggest that digital technology alone cannot fully determine fiscal performance because revenue realization is influenced by organizational capability, stakeholder participation, institutional coordination, and socio-economic conditions. Consequently, evaluating digital government requires broader analytical perspectives beyond financial performance alone.

Several previous studies have investigated digital government implementation from different perspectives. (Riksfardini et al., 2023) emphasized digital transformation as organizational change, while (Mergel et al., 2019) highlighted institutional innovation through digital governance. (Siahaan, 2016) focused on public value creation using digital technologies, whereas (Kurniawan, 2022) emphasized integrated digital governance as an instrument for improving public sector performance. Recent studies on electronic tax administration have generally concluded that digital tax services improve administrative efficiency, taxpayer convenience, and service quality. However, these studies predominantly examine technological adoption and service effectiveness without comprehensively analyzing how digital government evolves through organizational transformation, stakeholder engagement, and contextual adaptation.

This limitation reveals a significant research gap. Existing literature has paid relatively little attention to the implementation of local digital tax administration using (Janowski, 2015). Digital Government Evolution framework, particularly within Indonesian local governments. Moreover, empirical studies examining the contribution of digital tax administration to SDG 11 remain limited. Most previous research focuses on technology utilization or taxpayer satisfaction rather than investigating how digital government strengthens institutional governance, stakeholder collaboration, and sustainable regional development simultaneously.

Accordingly, this study offers both theoretical and practical contributions. Theoretically, it extends the application of Digital Government Evolution Theory by examining digital government implementation in local tax administration through four analytical dimensions: digitization, transformation, engagement, and contextualization. Practically, this study provides empirical evidence regarding the implementation of SIP-PBB and E-BPHTB in South Konawe Regency and demonstrates how digital government contributes to improving administrative efficiency, strengthening institutional governance, increasing stakeholder participation, and supporting the achievement of Sustainable Development Goal 11. Therefore, this study aims to analyze the

implementation of SIP-PBB and E-BPHTB in South Konawe Regency using Janowski's Digital Government Evolution framework to explain how digital government strengthens sustainable local tax governance.

## **RESEARCH METHOD**

This study employed a qualitative descriptive approach to examine the implementation of the Land and Building Tax Information System (SIP-PBB) and the Electronic Duty on Land and Building Rights Acquisition Application (E-BPHTB) at the Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda) of South Konawe Regency, Southeast Sulawesi, Indonesia. The qualitative approach was selected to obtain an in-depth understanding of digital government implementation using (Janowski, 2015) Digital Government Evolution framework, which comprises four analytical dimensions: digitization, transformation, engagement, and contextualization. Primary data were collected through observation, semi-structured interviews, and documentation, while secondary data were obtained from official reports, organizational documents, statistical records, and regional tax realization data. Informants were selected using purposive sampling based on their authority, responsibilities, and direct involvement in the implementation of SIP-PBB and E-BPHTB. The study involved ten informants, consisting of the Head of the Regional Revenue Agency (Bapenda) of South Konawe Regency, the Head of the General Affairs and Personnel Subdivision, the Head of the Finance Subdivision, the Head of the Data Collection and Tax Assessment Division, the Head of the Accounting and Reporting Division, the Head of the Development and Evaluation Division, two community members who had utilized SIP-PBB services, and two community members who had utilized E-BPHTB services. The research was conducted over a three-month period, from April to July 2026, covering the stages of preliminary observation, data collection, interviews, documentation, and data verification.

The collected data were analyzed using the interactive model proposed by (Miles et al., 2014), which consists of data condensation, data display, and conclusion drawing/verification. Interview transcripts, field observations, and documentary evidence were systematically coded and categorized according to the four dimensions of Janowski's Digital Government Evolution framework to facilitate thematic interpretation. To ensure the credibility and trustworthiness of the findings, the study employed source triangulation by comparing information obtained from government officials and service users, as well as technique triangulation by cross-checking evidence derived from interviews, observations, and documentation. These procedures ensured the credibility, dependability, and confirmability of the findings, providing a comprehensive understanding of how SIP-PBB and E-BPHTB have been implemented in strengthening digital government and supporting sustainable local governance in South Konawe Regency.

## RESULT AND DISCUSSION

This study examines the implementation of the Land and Building Tax Information System (SIP-PBB) and the Electronic Duty on Land and Building Rights Acquisition Application (E-BPHTB) in South Konawe Regency using (Janowski, 2015) Digital Government Evolution framework. The analysis focuses on four dimensions: digitization, transformation, engagement, and contextualization. Empirical findings were obtained through observations, in-depth interviews, and documentary analysis, which were subsequently interpreted using the Digital Government Evolution perspective to evaluate how digital tax administration contributes to strengthening local governance and supporting the achievement of Sustainable Development Goal (SDG) 11, particularly in promoting effective, accountable, and sustainable public institutions.



Figure 2. Interface of the SIP-PBB Application

To further strengthen digital public services, Bapenda introduced the E-BPHTB application in 2021 as part of the regional government's commitment to implementing electronic tax administration. The application facilitates the electronic management of the Duty on Land and Building Rights Acquisition (BPHTB), covering online registration, transaction data submission, document verification, tax validation, and payment authorization.



Figure 3. Interface of the E-BPHTB Application

The implementation of SIP-PBB and E-BPHTB has generated several tangible benefits for local tax administration and public service delivery in South Konawe Regency. Administrative processes have become faster because tax services are conducted electronically through integrated information systems. The applications have also improved public accessibility to land and building tax services, enhanced transparency and accountability by providing more accurate tax information, minimized administrative errors through integrated databases, strengthened legal certainty regarding taxable land and property ownership, and improved the monitoring and evaluation of regional tax revenues.

### Digitization

Digitization represents the initial stage of (Janowski, 2015) Digital Government Evolution, in which conventional administrative processes are converted into digital systems through the utilization of information and communication technologies. The findings indicate that the Regional Revenue Agency (Bapenda) of South Konawe Regency has successfully implemented digitalization in local tax administration through the Land and Building Tax Information System (SIP-PBB) and the Electronic Duty on Land and Building Rights Acquisition Application (E-BPHTB). SIP-PBB has been utilized since 2014 following the decentralization of Land and Building Tax (PBB-P2) administration, while E-BPHTB was introduced in 2021 to digitalize the administration of land and building rights acquisition tax.

Documentary evidence further demonstrates the progress of digital tax administration. During the period 2023–2025, the number of Land and Building Tax Assessment Notices (SPPT) managed through SIP-PBB increased from 111,798 to 118,003, while the assessed land and building tax value rose from Rp6.39 billion to Rp6.95 billion. Meanwhile, BPHTB services continued to operate electronically through the E-BPHTB application despite fluctuations in transaction volume, reflecting changes in land and property market activities rather than deficiencies in the digital system itself. These findings suggest that digitalization has strengthened database management, improved the accuracy of taxpayer information, and facilitated more efficient administrative processes. Table 1 summarizes the development of SIP-PBB and E-BPHTB management during the study period.

Table 1. Development of SIP-PBB and E-BPHTB Digital Management (2023–2025)

| Year | Total SPPT<br>PBB | Assessed PBB<br>Value | Total SSPD<br>BPHTB | BPHTB Value     |
|------|-------------------|-----------------------|---------------------|-----------------|
| 2023 | 111.798           | Rp6.387.980.849       | 921                 | Rp7.276.797.217 |
| 2024 | 115.145           | Rp6.849.111.765       | 877                 | Rp6.865.971.539 |
| 2025 | 118.003           | Rp6.948.618.427       | 494                 | Rp4.449.389.650 |

Source: Bapenda South Konawe Regency, 2026.

The implementation of SIP-PBB and E-BPHTB has generated several tangible benefits for local tax administration and public service delivery in South Konawe Regency. Administrative processes have become faster because tax services are conducted electronically through integrated information systems. The applications have also improved public accessibility to land and building tax services, enhanced transparency and accountability by providing more accurate tax information, minimized administrative errors through integrated databases, strengthened legal certainty regarding taxable land and property ownership, and improved the monitoring and evaluation of regional tax revenues. These improvements have contributed to more efficient tax administration while supporting the broader objectives of digital government and sustainable local governance. The following sections present the research findings based on the four dimensions of (Janowski, 2015) Digital Government Evolution framework.

### **Transformation**

The findings reveal that the implementation of the Land and Building Tax Information System (SIP-PBB) and the Electronic Duty on Land and Building Rights Acquisition Application (E-BPHTB) has fundamentally transformed the administration of local taxation in the Regional Revenue Agency (Bapenda) of South Konawe Regency. Before the introduction of these applications, tax administration relied heavily on manual procedures, including taxpayer registration, property data collection, document verification, report preparation, and revenue monitoring.

A comparison between administrative procedures before and after digital implementation further illustrates the extent of organizational transformation. Previously, taxpayer registration and property data collection were conducted manually, BPHTB validation depended on physical document examination, records were maintained in paper archives, financial reports were prepared manually, and revenue monitoring was performed periodically through conventional reporting mechanisms. After the implementation of SIP-PBB and E-BPHTB, these activities became electronically integrated. Taxpayer information is now processed through SIP-PBB, BPHTB validation is completed digitally through E-BPHTB, administrative records are maintained within centralized databases, financial reports are generated automatically by the system, and tax revenue can be monitored more efficiently through real-time information management.

From the perspective of public service delivery, the transformation has significantly improved administrative efficiency. Electronic processing has shortened service completion times, simplified verification procedures, and reduced the need for repeated submission of physical documents. Taxpayers are now able to obtain administrative services more quickly because essential information is stored within integrated digital databases. These findings are consistent with (Sari & Wahyudi, 2021),

who argues that digital transformation is a process through which organizations redesign business processes, organizational structures, and value creation by leveraging digital technologies. Similarly, the (Suryadi & Wahyudi, 2020) emphasizes that digital transformation in the public sector should foster integrated governance, evidence-based decision-making, user-centered services, and organizational adaptability.

## **Engagement**

Engagement represents the third stage of Janowski's (2015) Digital Government Evolution, emphasizing collaboration and interaction between government institutions, citizens, and other stakeholders in delivering public services. The findings show that the implementation of SIP-PBB and E-BPHTB has strengthened coordination among the Regional Revenue Agency (Bapenda), sub-district and village governments, Land Deed Officials (PPAT), notaries, and taxpayers in South Konawe Regency. Through these digital platforms, property and taxpayer data can be updated more efficiently, while electronic verification of land and building rights acquisition transactions facilitates faster and more accurate administrative processes. This collaborative approach has contributed to improving data quality, reducing administrative delays, and enhancing the effectiveness of local tax administration.

The study also indicates that stakeholder engagement has improved the relationship between the government and service users. Although tax administration has become increasingly digitalized, government officials continue to provide guidance and assistance to citizens regarding service procedures and the use of digital applications. At the same time, integrated information systems have strengthened coordination among organizational units within Bapenda, enabling faster information exchange, more consistent administrative processes, and improved monitoring of regional tax services.

Overall, the implementation of SIP-PBB and E-BPHTB illustrates that stakeholder engagement has become an essential component of digital government in South Konawe Regency. Collaboration among government agencies, professional stakeholders, and citizens has enhanced administrative efficiency, strengthened public trust, and supported more responsive tax services. These findings are consistent with (Hidayat, 2023), who argue that digital government strengthens collaboration between governments and society, and with (Criado & Gil-Garcia, 2019), who emphasizes that active stakeholder participation is fundamental to creating public value through digital governance. Therefore, the implementation of SIP-PBB and E-BPHTB reflects the Engagement dimension of (Janowski, 2015) Digital Government Evolution, demonstrating how digital technologies can foster collaborative governance and improve the quality of citizen-centered public services.

## Contextualization

The findings indicate that the implementation of SIP-PBB and E-BPHTB in South Konawe Regency has been designed to address the administrative needs of regional tax management while considering local institutional capacity and the characteristics of taxpayers. Both applications support electronic tax registration, validation, reporting, and monitoring, enabling the Regional Revenue Agency (Bapenda) to manage local tax administration more effectively and provide reliable information for decision-making.

Documentary evidence further demonstrates the contribution of these digital systems to regional revenue management. Between 2022 and 2025, total local tax revenue fluctuated but remained substantial, reaching Rp42.72 billion in 2022, Rp35.32 billion in 2023, Rp56.17 billion in 2024, and Rp44.11 billion in 2025. Likewise, the administration of Land and Building Tax (PBB-P2) and Duty on Land and Building Rights Acquisition (BPHTB) has been fully supported through SIP-PBB and E-BPHTB, resulting in more accurate tax records, improved administrative efficiency, and better monitoring of regional revenue performance despite fluctuations in property transactions. These findings suggest that the implementation of digital tax administration has strengthened evidence-based financial management and contributed to improving the effectiveness of local governance. Table 2 presents the realization of local tax revenues during the study period.

Table 2. Realization of Local Tax Revenue in South Konawe Regency (2022–2025)

| Type of Tax Revenue                                 | 2022 (Rp)             | 2023 (Rp)             | 2024 (Rp)             | 2025 (Rp)             |
|-----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Hotel Tax                                           | 62,685,285            | 65,365,538            | 105,312,553           | 71,692,408            |
| Restaurant Tax                                      | 316,955,877           | 308,042,907           | 497,855,382           | 227,861,927           |
| Entertainment Tax                                   | 7,500,000             | 2,000,000             | 13,650,000            | 2,000,000             |
| Advertisement Tax                                   | 508,922,250           | 252,333,500           | 253,994,402           | 120,817,889           |
| Street Lighting Tax                                 | 11,263,946,222        | 9,157,765,241         | 13,737,395,338        | 10,149,342,515        |
| Non-Metallic Minerals and Rocks Tax                 | 16,115,990,900        | 19,181,969,124        | 28,554,223,964        | 13,722,713,204        |
| Parking Tax                                         | 38,197,500            | 37,370,500            | 56,086,900            | 117,232,600           |
| Rural and Urban Land and Building Tax               | 5,371,722,310         | 2,880,876,836         | 6,080,202,431         | 3,021,887,832         |
| Duty on the Acquisition of Land and Building Rights | 9,027,345,300         | 3,351,850,542         | 6,865,971,539         | 3,136,789,675         |
| Groundwater Tax                                     | 2,133,000             | 1,289,000             | 4,131,010             | 4,643,856             |
| Swiftlet Nest Tax                                   | 600                   | –                     | 4,740,000             | –                     |
| Motor Vehicle Tax                                   | –                     | 81,862,989            | –                     | 4,754,918,016         |
| Surcharge                                           | –                     | –                     | –                     | –                     |
| Motor Vehicle Ownership Transfer Fee Surcharge      | –                     | –                     | –                     | 8,775,719,739         |
| <b>Total</b>                                        | <b>42,715,998,644</b> | <b>35,320,726,177</b> | <b>56,173,563,519</b> | <b>44,105,619,661</b> |

Source: Bapenda South Konawe Regency, 2026.

Overall, the findings demonstrate that SIP-PBB and E-BPHTB have been implemented in accordance with the local administrative context and development priorities of South Konawe Regency. Beyond improving tax administration, these systems have strengthened institutional capacity, supported more transparent and accountable public financial management, and contributed to sustainable local governance. These findings are consistent with the (Arifin & Wahyudi, 2020), which emphasizes that digital government should be adapted to local institutional, social, and economic contexts, as well as with (Putri et al., 2022), who argue that context-sensitive digital governance enhances public sector performance and supports sustainable development. Therefore, the implementation of SIP-PBB and E-BPHTB reflects the Contextualization dimension of (Janowski, 2015) Digital Government Evolution, demonstrating how digital innovation can be aligned with regional needs to improve public service delivery while contributing to the achievement of Sustainable Development Goal (SDG) 11 through more inclusive, effective, and sustainable local governance.

## CONCLUSION

This study concludes that the implementation of the Land and Building Tax Information System (SIP-PBB) and the Electronic Duty on Land and Building Rights Acquisition Application (E-BPHTB) in South Konawe Regency has successfully reflected the four dimensions of (Janowski, 2015) Digital Government Evolution: digitization, transformation, engagement, and contextualization. The two applications have improved the efficiency, transparency, and accountability of local tax administration through integrated digital services, strengthened institutional coordination and stakeholder collaboration, and supported evidence-based regional tax management. These findings demonstrate that digital government implementation has contributed to enhancing the quality of local public services while supporting the achievement of Sustainable Development Goal (SDG) 11, particularly in promoting effective, inclusive, and sustainable local governance.

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