

## ***ABSTRACT***

*This research aims to examine to know influence of implementation of electronic invoicing on the contenc efficiency administrator tax invoice. The object for this reserach is Companies that have been confirmed as the VAT enterprise (PKP) that its turnover reached 4.8 billion year located in West Jakarta. This research was done 23 respondents by using quantitative-descriptive approach. Thus, data analysis in the form of simple linear regression test.*

*The result of this research shows that implementation of electronic invoicing significantly affects on efficiency of the tax invoice according to the perception of corporate taxpayers.*

*Keywords : implementation of electronic invoicing, efficiency administrator tax invoice, VAT enterprise (PKP), corporate taxpayers*



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