

## INTISARI

Jumlah kunjungan wisatawan pasca pandemi Covid-19 terus meningkat. Peningkatan kunjungan wisatawan berdampak pada penerimaan pajak hotel dan restoran Kota Yogyakarta. Kebocoran data pajak masih terjadi sehingga pemerintah memberlakukan Peraturan Walikota Yogyakarta No. 57 Tahun 2018 supaya sistem pengawasan pajak lebih efektif dan efisien melalui pemasangan *tapping box*. Penelitian bersifat kualitatif deskriptif dengan sumber data melalui wawancara, dokumentasi, dan analisis data dengan kerangka *End User Computing Satisfaction* (EUCS). Hasil penelitian menunjukkan bahwa wajib pajak menerima untuk menggunakan *tapping box* dan dashboard monitoring menyediakan kemudahan, kelengkapan, dan ketepatan waktu dalam fungsinya.

Kata Kunci: Implementasi, *tapping box*, pengawasan pajak, pajak hotel, pajak restoran

## **ABSTRACT**

*The number of tourist visits after the Covid-19 pandemic is always increasing. The increase in tourist visits has an impact on hotel and restaurant tax revenues in Yogyakarta. Tax data leaks still occur so that the government enforces Peraturan Walikota No. 57 Tahun 2018 so that the tax monitoring system is more effective and efficient through the installation of tapping boxes. The research is qualitative descriptive with data sources through interviews, documentation, and data analysis with the End User Computing Satisfaction (EUCS) framework. The results of the study indicate that taxpayers accept the use of tapping boxes and monitoring dashboards to provide convenience, completeness, and timeliness in their functions.*

*Keywords: Implementation, tapping box, tax monitoring, hotel tax, restaurant tax*